

REPORTS
ON
THE SETTLEMENT
OF
THE LAND REVENUE

OF
THE PROVINCES
UNDER
THE MADRAS PRESIDENCY

FOR FASLI 1283 (1873-74.)

MADRAS:
PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE.

1875.

(27)
2363

4 P
336. 222
(5450)
M267

4 JAN 2010



14.

800m

CONTENTS.

Pages.

Proceedings of Government, under date 2nd September 1875, No. 1,314...	i to v
Report from the Board of Revenue, dated 1st April 1875, No. 782 ...	1 to 40

Paras.

Prefatory ...	1
Territorial changes in Villages ...	2 & 3
Number of Puttas ...	4 & 5
Season ...	6
Sanitary Condition...	7
Prices of Agricultural Produce ...	8, 9 & 10
Ryotwar Settlement ...	11 & 12
Ryotwar Holdings ...	13, 14 & 15
Do. Lands brought under Cultivation ...	16 & 17
Do. Settlement—Second crop Assessment ...	18
Do. do. Additional Assessment ...	19
Do. do. Water-tax on Government Lands...	20
Do. do. Remissions ...	21
Do. do. Waste remitted ...	22
Do. Occasional Remissions ...	23
Do. Remissions of a fixed character ...	24
Do. do. Deductions from Beriz on account of the remuneration of Village Servants, Road Cess, and sundry other purposes ...	25
Land Revenue—Ryotwar, and variations therein ...	26
Entire Land Revenue Settlement, including permanently settled Revenue, Shro- triem Jodi, and Miscellaneous items ...	27 & 28
Land Revenue—Permanently settled, and variations therein ...	29 & 30
Do. do. Shrotriem Jodi, &c., and variations therein ...	31
Do. do. Miscellaneous, and variations therein ...	32
Revenue due to Irrigation ...	33
Land Revenue, Special items—Lands held on Cowle...	34
Do. do. do. do. Villages settled under Amani ...	35
Do. do. do. do. Cultivation of special Crops ...	36 & 37
Do. do. do. do. Average rates of Assessment in each District ...	38
Extra Sources of Revenue ...	39
Abkari ...	40
Income Tax ...	41
Sea Customs ...	42
Land Customs...	43
Revenue from Salt...	44 & 45
Salt—Quantity received into Store ...	46
Do. Wastage ...	47 & 48
Do. Charges of manufacture, &c. ...	49
Revenue from Stamps ...	50
Entire current Demand, Collection, and Balance under all Sources of Revenue	51 & 52

	Pages.
Current Balance—Permanently settled Revenue...	53
Do. do. Shrotriem Jodi...	54
Do. do. Ryotwar ...	55
Do. do. Land Revenue, Miscellaneous ...	56
Do. do. Abkari ...	57
Do. do. Income Tax ...	58
Arrears or old Balances—Demand, Collection, and Balance under all Sources of Revenue ...	59
Irrecoverable portions of Arrears ...	60
Arrears, Irrecoverable—Permanently settled ...	61
Do. do. Shrotriem Jodi ...	62
Do. do. Ryotwar and Miscellaneous ...	63
Do. do. Abkari ...	64
Do. do. Income Tax ...	65
Do. do. Earth-salt ...	66
Total irrecoverable Arrears recommended for Remission ...	67
Current irrecoverable Arrears do. do. do. ...	68
Arrears recoverable and doubtful ...	69
Comparative view of Collections from all sources, Current and Arrears, within the Fasli.	70
Total Demand, (Arrears and Current), Collections and Remissions in one view ...	71
Gross Receipts and Charges of collection ...	72
Proportion of Charges to gross Receipts under each branch of Revenue ...	73
Extent of Coercive Process used in the realization of the Revenue ...	74
Miscellaneous subjects—Hoonjeram and Palconda Estates...	75
Do. do. State of Village and Taluq Accounts ...	76
Sub-division of joint Inam Villages ..	77
Forest Revenue ...	78
Delay in the submission of the Report...	79

STATEMENTS.

Pages.

No. 1.—Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1283 ...	43
„ 2.—Comparative Statement of Prices for Fasli 1283 ...	44
„ 3.—Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1283.	45
A. in „ 3.—Statement showing the particulars of Occupancy for Fasli 1283...	53
B. in „ 3.—Statement showing the amount of Land and Village Service Cesses charged and deducted in the several Districts for Fasli 1283. ...	58
C. in „ 3.—Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli 1283...	59
„ 4.—Statement showing the particulars of Remissions in Fasli 1283 ...	70
„ 5.—Comparative Abstract of Land Revenue Miscellaneous Items for Fasli 1283.	71
„ 6.—Statement showing the Demand, Collection, and Balance of all Sources of Revenue for Fasli 1283 ...	74
„ 7.—Statement showing the Receipts and Sales of Salt for Fasli 1283 ...	109
„ 8.—Statement showing the Financial results of Salt transactions in Fasli 1283.	110

APPENDIX.

							Pages.
Report from the Collector of Ganjam,		dated 25th September 1874	...	...	...	...	1 to 16
Do.	do.	of Vizagapatam, „ 19th „ „	...	...	...	...	1 to 10
Do.	do.	of Godavery, „ 12th October „	...	...	...	...	1 to 18
Do.	do.	of Kistna, „ 25th September „	...	...	...	...	1 to 18
Do.	do.	of Nellore, „ 9th „ „	...	...	...	...	1 to 22
Do.	do.	of Bellary, „ 26th „ „	...	...	...	...	1 to 14
Do.	do.	of Cuddapah, „ 14th October „	...	...	...	...	1 to 12
Do.	do.	of Kurnool, „ 29th September „	...	...	...	...	1 to 10
Do.	do.	of Madras, „ 19th „ „	...	...	...	...	1 to 12
Do.	do.	of Chingleput, „ 16th November „	...	...	...	...	1 to 12
Do.	do.	of North Arcot, „ 2nd „ „	...	...	...	...	1 to 20
Do.	do.	of South Arcot, „ 30th September „	...	...	...	...	1 to 18
Do.	do.	of Tanjore, „ 21st October „	...	...	...	...	1 to 14
Do.	do.	of Trichinopoly, „ 30th September „	...	...	...	...	1 to 10
Do.	do.	of Madura, „ 26th „ „	...	...	...	...	1 to 12
Do.	do.	of Tinnevelly, „ 31st October „	...	...	...	...	1 to 16
Do.	do.	of Coimbatore, „ 6th „ „	...	...	...	...	1 to 16
Do.	from the Commsr.	of Nilgiris, „ 7th September „	...	...	...	...	1 to 12
Do.	from the Collector	of Salem, „ 13th October „	...	...	...	...	1 to 10
Do.	do.	of South Canara, „ 5th „ „	...	...	...	...	1 to 12
Do.	do.	of Malabar, „ 23rd November „	...	...	...	...	1 to 6

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting report on Settlements and Collections
of Revenues of Madras Presidency for Fasli 1283 } (Here enter 1st April 1875, No. 782.)
(1873-74.)

ORDER THEREON, 2nd September 1875, No. 1,314.

General.

• • In the foregoing Proceedings, the Board of Revenue submit their annual report on the collection of the revenue from all sources during the year (fasli 1283) ending the 30th June 1874.

2. The gross amount realised was Rs. 7,03,96,203, being Rs. 21,11,543 less than the collections of the preceding year; but, inasmuch as the collection of old arrears affects these results, a fairer idea of the year will be obtained by comparing as below the actual demand for each year under the two great classes of revenue:—

—		1872-73.	1873-74.	Difference.
		RS.	RS.	RS.
I. Land-revenue	...	4,55,05,131	4,42,02,321	—13,02,810
II. Extra Sources	...	2,66,66,656	2,69,10,543	+ 2,43,887
Total	...	7,21,71,787	7,11,12,864	—10,58,923

It thus appears that the Land-revenue demand fell off to the extent of upwards of 13 lakhs, and that the deficiency was in part made up by an increased buoyancy in the revenues from other sources.

3. A decrease in the Land-revenue points to an unfavorable season; but this subject, as well as that of prices and public health, come under notice in the General Administration Report, and demand here no special remark. It is, however, noted that the ruling prices were generally far in excess of the commutation rates in use for settlement purposes.

4. The Government proceed to notice briefly the results under each head in the collection of the revenue, current and arrears.

5. CURRENT REVENUE.—The *Land-revenue* first comes under notice in its four chief divisions—

- | | |
|--------------------------|--------------------------|
| I. Ryotwar Settlement. | III. Jodi on Shrotriems. |
| II. Permanently Settled. | IV. Miscellaneous. |

Ryotwar Settlement.—The following table shows the results under each item in comparison with those of the previous year :—

	1872-73.	1873-74.	Difference.
	RS.	RS.	RS.
1. Assessment on—			
(a) Actual holdings	3,52,18,173	3,49,61,006	— 2,57,167
(b) Second Crop	6,75,153	7,20,239	+ 45,086
(c) Additional	6,25,255	...	...
2. Water-tax	13,63,163	22,20,433	+ 8,37,270
Total ...	3,79,01,744	3,79,01,678	— 66
Deduct—			
Remissions—			
(a) On Waste	3,56,558	7,55,528	+ 3,98,970
(b) Otherwise	17,06,567	26,13,245	+ 9,06,678
Total ...	20,63,125	33,68,773	+ 13,05,648
Net Settlement	3,58,38,619	3,45,32,905	— 13,05,714

Ryots' Holdings.—In the number of fresh puttass issued, there was a large increase due to the introduction of the new settlement into portions of the Kistna, Nellore, and Tinnevely Districts. The area and assessment of the holdings showed a large falling of, viz. :—

	1873-74.	1872-73.	Increase or Decrease
	ACRES.	ACRES.	
Extent	19,632,436	19,742,748	— 110,312
	RS.	RS.	
Assessment	3,36,82,940	3,39,41,516	— 2,58,576

The decrease in assessment appears as Rs. 2,58,576, but, in reviewing the details in different districts, the Board point out that the decrease in the Kistna District, which accounts for Rs. 1,96,611 of this total, is, to a great extent, nominal, owing to the old consolidated assessment on wet lands in certain taluqs having been divided into land-assessment and water-tax. The effect of the introduction of the new

G. O., dated 23rd August 1873.

settlement into Nellore has already come before the Government; but they notice now that the increase in assessment due to this cause is given as Rs. 1,53,091, while there was a decrease of acres 5,906 in the area of the holdings.

Remissions.—Remissions of all classes were unusually large owing to the unfavorable season. Not only was less land retained, but much so held was left uncultivated, while the loss of produce was very great. The assessment on occupied lands left waste amounted to Rs. 29,38,521, including the charge on dry land held for pasture Rs. 7,55,528 were remitted, and principally on land classed as irrigated, of which the supply failed. Special relief was granted in the Chingleput District, of which the irrigation is exceptionally precarious, but nearly half the amount was on dry land.

6. The *permanently (a) settled Land-revenue*, that *(b)* derived from the *quit-rent on shrotriems, &c.*, and that *(c)* from *Miscellaneous Sources*, call for no detailed remark. Together they made up a sum of Rs. 96,69,416.
- | | |
|------|------------------|
| (a.) | Rupees 51,15,086 |
| (b.) | „ 6,30,790 |
| (c.) | „ 39,23,540 |

7. The Government presume that in the preparation of the table showing “average assessment per acre” the manavari or rain-fed lands are not included under “wet,” and, with reference to Malabar, they wish to be informed where the area and assessment on cocoanut plantations appear in the statement, and on what data the area of wet cultivation is based.

8. The *Extra Sources of Revenue* are six in number, of these four, *viz.*, Abkari, Sea Customs, Land Customs, and Stamps, showed a considerable increase, while two, (5) Income and License-tax and (6) Salt, diminished.

(1) *Abkari.*—The increase* under this head was due partly to improvement in four out of the five districts where the so-called excise system is in force, and partly to an increase in the revenue from the Town of Madras, which paid upwards of twelve lakhs, or nearly one-fifth of the entire excise revenue.

* 1872-73.	1873-74.	Increase.
RS.	RS.	RS.
60,22,779	61,21,876	99,097

(2) and (3) *Sea and Land Customs.*—Increased exports of rice to foreign markets usually dependant on Burmah supplies transferred to Bengal by reason of the famine there, account for the rise in the customs-revenue, which occurred partly in the two most northern districts of the Presidency, and partly in the great rice-growing district of Tanjore.

1872-73.	1873-74.	Increase.
RS.	RS.	RS.
(2) 28,73,582	31,05,855	2,32,273
(3) 1,95,369	2,07,358	11,989

(4) *Stamps.*—The increase under this head was confined to Judicial Stamps, and arose mainly from the introduction of the system of collecting, in stamps, the fees levied for the service of processes.

	1872-73.	1873-74.
	RS.	RS.
(4) Judicial.	25,40,164	31,35,595
Nonjudicial...	16,87,041	16,53,087
Total...	42,27,205	47,88,682

In nonjudicial stamps there was a decrease, but the revenue of the year preceding was exceptional, owing to the general renewal of Abkari leases and muchilkas.

* Consumption of Salt.*

Faslis.	Home.	Inland.	Total.
	I. MDS.	I. MDS.	I. MDS.
1272 ...	2,901,603	3,315,900	6,217,503
1273 ...	2,985,931	3,408,326	6,394,257
1274 ...	3,226,409	3,462,128	6,688,537
1275 ...	3,335,531	3,338,403	6,673,934
1276 ...	3,411,149	3,584,818	6,995,967
1277 ...	3,309,328	3,118,541	6,427,869
1278 ...	3,456,572	3,305,403	6,761,975
1279 ...	3,385,362	3,181,479	6,566,841
1280 ...	3,380,653	3,034,397	6,415,050
1281 ...	3,320,965	3,242,157	6,563,122
1282 ...	3,366,994	3,139,221	6,506,215
1283 ...	3,221,070	3,054,958	6,276,028

(5) The revenue from *Income and License-taxes* is necessarily fast disappearing, and only Rs. 5,778 were received from these sources against Rs. 4,95,810 in 1872-73.

(6) *Salt*.—The most lucrative of all extra sources of revenue produced Rs. 1,70,917 less than in 1872-73. The total consumption was less than it has been in any year since 1862-63,* but the decrease was mainly under inland, and was probably due to change in source of supply consequent on the extension of railway traffic.

The Government are glad to note that the stock in hand at the close of the year was larger than at the close of 1872-73, and that, with the exception of South Arcot and Tanjore, it was fairly distributed over all the manufacturing districts. The accessibility by rail of Negapatam, the great salt depôt of Tanjore, causes a great drain on the sources of this district, and the manufacture in South Arcot was, for the third successive season, greatly impeded by adverse weather.

A satisfactory feature is the small percentage† of wastage, and sanction is accorded for writing off the whole quantity.

The greater activity in manufacturing and storing raised the charges of the year considerably above those of 1872-73, in which the quantity manufactured was small. The ratio to collections in the year under review was 12 per cent., and the net revenue was Rs. 1,10,94,512.

9. The collections of *Current* revenue under all sources were Rs. 6,58,95,855, or 92·7 per Cent. of the demand, and by the end of October 1874 the balance was reduced to Rs. 11,84,148 or 1·7 per cent. of the demand,—a good result in an ordinary year, and extremely satisfactory in the face of a very adverse season.

10. ARREARS OF REVENUE.—The following abstract statement shows the progress made in the collection of old arrears during the fasli :—

	Demand.	Collections.	Balance.
	RS.	RS.	RS.
I. Land-revenue	59,96,247	41,14,438	17,11,694
II. Extra Sources	4,90,787	3,85,919	41,858
Total...	64,87,034	45,00,348	17,53,552

By the end of October the balance was reduced to Rs. 13,82,683, of which amount Rs. 11,67,688 are entered as recoverable or doubtful. The arrear nominally standing against the Zemindarnis of the Nidadavole and Baharzhally estates will, under the Collector's explanation, be written off together with the other items referred to in paragraph 67.

11. The Board have appended to paragraph 71 a new and useful statement showing the total demand (arrears and current), remissions, collections, and balance under all heads. This statement which carries the transactions of the year down to the end of October 1874 may be thus abstracted:—

		Total.
Demand	{ Current... 711,12,864 Arrears... 64,87,034 }	775,99,898
Collections within fasli	{ Current... 658,95,855 Arrears... 45,00,348 }	703,96,203
Remissions do.	{ Current... 34,708 Arrears... 2,33,134 }	2,67,842
Balance at close of do.	{ Current... 51,82,301 Arrears... 17,53,552 }	69,35,853
Subsequent Collections and Remissions	{ Current... 39,98,153 Arrears... 3,70,869 }	43,69,022
Balance on 31st October...	{ Arrears.. { Recoverable... 11,67,688 Irrecoverable... 2,14,995 } Current 13,82,683 11,84,148 }	25,66,831

12. The charges for the year bore to the collections a ratio (7·7 per cent.), but little differing from that (7·4 per cent.) of the previous year, and appear to have fallen off under every head, except Salt, in which the increase is satisfactorily accounted for. They amounted to Rs. 53,82,467.

	Process issued.	Property attached.	Property sold.
Fasli 1282 (1872-73).	5·51 (per cent. of demand).	3·32 (per cent. on demand).	1·0 (per cent. on demand)
Fasli 1283 (1873-74).	5·39 (do).	3·60 (do).	1·11 (do).

* G. Q., 13th April 1875, No. 590.

13. In the matter of coercive process the general results were much the same as in fasli 1282 (1872-73); but the Government notice with regret the large amount of property sold in Chingleput. They trust that the measures recently sanctioned in connection with the new settlement now in progress will effect a speedy amendment in this district.

(Signed) A. MACGREGOR,
Acting Secretary to Government.

No. 782.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st April 1875.

PREFATORY.—The Board resolve to submit to Government their Report on the Revenue Settlement and Collections of the Madras Presidency for Fasli 1283 (1st July 1873 to 30th June 1874) accompanied by the prescribed statements and a file of the printed reports of the Collectors.

2. TERRITORIAL CHANGES.—There was no change in the number of districts.

	Districts.	Taluqs.	Villages.
Fasli 1282 ...	21	156	27,683
„ 1283 ...	21	157	27,556
Increase....	...	1	...
Decrease...	...	...	127

One taluq was added by the transfer of the Bhadrachellam Taluq to the District of Godavery from the Central Provinces. In the number of ryotwari villages brought under settlement, there were some variations in the districts as noted below :—

Districts.	Gross Increase.	Gross Decrease.
Ganjam ... ..	...	3
Vizagapatam... ..	11	...
Godavery	60	18
Kistna ... ..	...	37
Cuddapah	1	6
Bellary	5	4
North Arcot... ..	3	5
South Arcot... ..	1	2
Madura... ..	2	...
Tinnevelly ... ..	...	134
Coimbatore	1	...
Salem	1	3
Total...	85	212
Net decrease	...	127

3. The above variations are due to the following causes:—

	Increase.	Decrease.
1. Sold for arrears of revenue and bought in by Government, there being no bidders—Ganjam ... ..	...	1
2. Relinquished by ryots—Ganjam ... ..	...	1
3. Villages clubbed—Ganjam (1), Kistna (37), Cuddapah (6), Bellary (3), Tinnevely (134), Salem (2) ... ..	...	183
4. Transferred from Ryotwar to Rent, Godavery ... ..	...	18
5. Do. from one district to another, North Arcot, South Arcot, Salem, Bellary and Cuddapah	4	4
6. Transferred from Central Provinces to Godavery	59	...
7. Hamlets converted into independent villages, Bellary (1), Coimbatore (1), and North Arcot (1)	3	...
8. Abandoned villages newly brought under cultivation, Bellary (4), Vizagapatam (3)	7	...
9. Single village divided into two or more, Madura	2	...
10. Transferred from Rent to Ryotwar, Vizagapatam (8), Godavery (1), South Arcot (1)	10	...
11. Transferred from Ryotwar to Shrotriem, North Arcot (4), Salem (1) ...	...	5
Total...	85	212
Net Decrease...	...	127

The two villages under Items Nos. 1 and 2 are reported to be petty villages in the Gumsur taluq in the district of Ganjam. The Collector of Godavery does not explain the circumstances under which it was found necessary to transfer eighteen villages from Ryotwar to Rented. He will be requested in future not to introduce any such changes without full explanation and the previous orders of the Board. The transfer of four villages in North Arcot from Ryotwar to Shrotriem is simply nominal. They have always been Shrotriems, but have hitherto been entered under Ryotwar, because a revenue in the form of assessment on certain lapsed Inams and water-cess on dry lands in them was collected by Government. They were during the current fasli properly transferred to Shrotriem at the instance of the Revenue Settlement Department. In Salem, a Hissa village enfranchised was transferred to Shrotriem. In Bellary, a village is entered as having been transferred to Cuddapah, but the Collector of the latter district has not included it in his accounts. He will be called upon to explain. The other variations do not call for remark.

4. NUMBER OF PUTTAS.—There were on the whole 18,114 puttass issued during fasli 1283, above the number in the preceding year as will be seen from the subjoined abstract:—

Faslis.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
	NO.	NO.	NO.	NO.
1282	296,220	390,742	1,756,098	2,443,060
1283	378,249	472,199	1,610,726	2,461,174
	Increase. 82,029	Increase. 81,457	Decrease. 145,372	Increase. 18,114

5. The large increase in the number of fresh puttās issued, is due chiefly to the introduction of the Revenue Settlement rates in the Guntur portion of the Kistna District, in the principal division of Nellore, and in some of the taluqs in Tinnevely.

6. SEASON.—The rain-fall was throughout the Presidency less than in the preceding year. The season, however, was on the whole fair in the northern districts; but in the southern it was decidedly bad. The southwest monsoon was plentiful but late; and the northeast monsoon failed early after beginning with more than the usual quantity of rain in October. Scarcity and want of water gave great cause for anxiety in Chingleput, South Arcot and Madura, and was only a little less felt in North Arcot, Salem, Coimbatore, Tanjore, Trichinopoly and Tinnevely; but some remissions and a few relief works were sufficient to stave off the calamity till a better season removed all cause for anxiety. The southwest monsoon almost failed in Bellary and Kurnool, but timely rain fell in September. The seasons were unfavorable in the Nilgiris, and Tea and Coffee suffered. They were on the whole favorable in South Canara, but not quite so good in Malabar:—

Districts.	April to September 1873.	October 1873 to March 1874.	Total from April 1873 to March 1874.	Total from April 1872 to March 1873.
	INCHES.	INCHES.	INCHES.	INCHES.
1. Ganjam ...	24.59	15.10	39.69	59.54
2. Vizagapatam ...	25.14	16.29	41.43	52.14
3. Godavery ...	21.87	16.76	38.63	46.04
4. Kistna ...	13.13	14.15	27.28	36.32
5. Nellore ...	7.73	26.12	33.85	47.86
6. Cuddapah ...	11.02	14.45	25.47	41.00
7. Bellary ...	10.81	8.83	19.64	27.69
8. Kurnool ...	15.66	8.73	24.39	28.45
9. Madras ...	11.59	33.55	45.14	78.74
10. Chingleput ...	12.50	16.25	28.75	78.14
11. North Arcot ...	17.71	11.99	29.70	52.64
12. South Arcot ...	15.22	18.20	33.42	63.78
13. Tanjore ...	15.85	26.69	42.54	56.41
14. Trichinopoly ...	12.70	18.58	31.28	47.66
15. Madura ...	11.92	13.84	25.76	28.39
16. Tinnevely ...	8.80	11.18	19.98	27.82
17. Coimbatore ...	13.18	10.00	23.18	27.72
18. Nilgiris ...	28.51	17.68	46.19	58.15
19. Salem ...	14.88	10.60	25.48	38.43
20. South Canara ...	107.65	8.45	116.10	173.40
21. Malabar ...	98.64	9.39	108.03	115.64

	Fasli 1282 Deaths.	Fasli 1283. Deaths.
Cholera ...	6,675	282
Small-pox ...	48,921	54,708
Fever ...	225,414	211,106
Bowel Complaint	34,657	35,266
Other diseases ...	190,200	207,720
Total...	505,867	509,082
* Fasli 1282 ...	4,528	
„ 1283 ...	14,854	

7. SANITARY CONDITION.—The fasli was on the whole healthy. It is marked by the almost complete absence of cholera which appeared in a few districts, but caused only 282 deaths as against 6,675 in Fasli 1282. Small-pox and fever were the prevailing diseases. The former was virulent in the district of Malabar, and throughout the Presidency and caused more deaths by 12 per cent. than

in the previous Fasli. The Collector of Malabar states that it proved very destructive in the taluq of Ponani, where as many as 8,952 died of it. It is said to have been endemic in the taluq for the last two years.

Deaths from fever were on the whole less than in the previous Fasli, though the number was considerably larger in the district of North Arcot, where there was no rain for six months together. Cattle-disease was not severe, though it was general in several districts. The mortality among cattle was less in this Fasli than in the previous one, though the cyclone which occurred in the month of May 1874 destroyed a vast number of cattle in the districts of Salem and North Arcot:—

Districts.	Population of villages from which returns were received.	CAUSE OF DEATH.						Ratio per mille of population.
		Cholera.	Small-pox.	Fevers.	Bowel complaint.	Other diseases.	Total.	
1. Ganjam	905,036	88	739	8,815	314	2,466	12,422	13.7
2. Vizagapatam ...	1,509,750	...	1,396	12,363	445	3,249	17,453	11.5
3. Godavery	1,592,939	...	1,650	17,140	973	10,969	30,732	19.2
4. Kistna	1,452,374	95	1,862	12,820	485	10,181	25,443	17.5
5. Nellore	1,376,811	...	782	9,904	562	6,967	18,215	13.2
6. Cuddapah	1,351,194	...	1,526	14,786	778	4,396	21,486	15.9
7. Bellary	1,668,006	1	1,098	9,476	1,993	16,778	29,346	17.5
8. Kurnool	959,640	...	926	11,534	484	2,512	15,456	16.1
9. Madras	397,552	4	1,025	2,666	2,218	9,189	15,052	37.8
10. Chingleput	938,184	...	2,952	5,404	1,585	9,039	18,980	20.2
11. North Arcot ...	2,015,278	2	6,294	17,393	1,754	15,271	40,714	20.2
12. South Arcot ...	1,755,817	27	3,646	10,211	1,226	9,382	24,492	13.9
13. Tanjore	1,973,731	46	3,021	5,836	1,996	33,091	43,990	22.2
14. Trichinopoly ...	1,200,408	...	1,360	9,101	1,580	10,732	22,773	18.9
15. Madura	2,266,615	1	928	7,746	1,636	6,487	16,798	7.4
16. Tinnevely	1,693,959	...	2,208	7,019	5,698	11,355	26,280	15.5
17. Coimbatore ...	1,763,274	...	2,512	10,543	2,910	7,395	23,360	13.2
18. Nilgiris	49,501	...	28	499	118	802	947	19.1
19. Salem	1,966,995	6	5,294	21,854	2,103	14,152	43,409	22.0
20. South Canara ...	938,362	2	607	3,828	2,447	7,114	13,998	14.9
21. Malabar	2,261,250	10	14,854	12,168	3,921	16,743	47,736	21.1
Total...	30,036,676	282	54,708	211,106	35,266	207,720	509,082	16.9

8. PRICES OF AGRICULTURAL PRODUCE.—Consequent on the character of the season prices necessarily rose. They were high in the districts of Madras, Chingleput, North Arcot and South Arcot. The following table exhibits the average prices of the staple grains for the Madras Presidency in Fasli 1283, compared with the previous Fasli, and the average prices of the previous ten years.

Grains.	Average price per Madras Garce for ten years, Faslis 1272 to 1283.	Fasli 1282.	Fasli 1283.	Increase or decrease in Fasli 1283 as compared with the average.	Per centage of columns 2 and 5.	Increase or decrease in Fasli 1283 as compared with Fasli 1282.	Per centage of columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1st-sort Paddy, per Garce	184	149	156	— 28	— 15	+ 7	+ 5
2nd do. do.	167	135	140	— 27	— 16	+ 5	+ 4
Cholum	215	168	197	— 18	— 8	+ 29	+ 17
Cumboo	197	150	180	— 17	— 9	+ 30	+ 20
Raggy	195	146	169	— 26	— 13	+ 23	+ 16
Horse-gran	245	221	242	— 3	— 1	+ 21	+ 10

9. The subjoined statement shows the market prices compared with the commutation rates in the districts which have been newly settled. It is satisfactory to observe that the commutation rates are far below, in several cases less than half, the ruling prices, except in the case of Varagu in the district of Salem:—

Grains.	GODAVERY.		KISTNA.		KURNOOL.		SOUTH ARCOT.		TRICHINOPOLY.		SALEM.	
	Commutation price per Garce.	Market price during the Fasli.	Commutation price per Garce.	Market price during the Fasli.	Commutation price per Garce.	Market price during the Fasli.	Commutation price per Garce.	Market price during the Fasli.	Commutation price per Garce.	Market price during the Fasli.	Commutation price per Garce.	Market price during the Fasli.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st and 2nd sort ...	72	113	90	168	110	156	72	151	67	148	100	154
Cholum	84	140	95	236	105	169	117	248	100	191	100	169
Cumboo	60	123	70	228	...	155	93	211	83	180	100	156
Raggy	66	124	...	179	...	149	93	202	83	169	100	122
Varagu ... ..	...	109	...	104	60	113	52	108	50	133	100	79

10. A statement showing the prices of 2nd-sort paddy in each district is appended as usual:—

Districts.	PRICE PER GARCE.								
	Average of five years from Faslis 1267 to 1271.	Average of five years from Faslis 1272 to 1276.	Average of five years from Faslis 1277 to 1281.	Fasli 1282.	Fasli 1283.	Increase or decrease as compared with Column 2.	Increase or decrease as compared with Column 3.	Increase or decrease as compared with Column 4.	Increase or decrease as compared with Column 5.
	1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	84	127	104	87	87	+ 3	— 40	— 17	...
Vizagapatam ...	101	144	128	133	112	+ 11	— 32	— 16	— 21
Godavory	94	137	106	113	109	+ 15	— 28	+ 3	— 4
Kistna	116	178	143	162	159	+ 43	— 19	+ 16	— 3
Nellore	127	178	148	124	137	+ 10	— 41	— 11	+ 13
Cuddapah	155	229	185	148	144	— 11	— 85	— 41	— 4
Bellary	135	233	156	137	141	+ 6	— 92	— 15	+ 4
Kurnool	142	225	175	178	147	+ 5	— 78	— 28	— 31
Madras	140	176	158	116	148	+ 8	— 28	— 10	+ 32
Chingleput ... ..	...	...	139	115	141	+ 141	+ 141	+ 2	+ 26
North Arcot ...	135	171	145	105	128	— 7	— 43	+ 17	+ 23
South Arcot ...	136	163	136	114	144	+ 8	— 19	+ 8	+ 30
Tanjore	131	167	127	125	128	— 3	— 39	—	+ 3
Trichinopoly ...	156	190	152	125	140	— 16	— 50	— 12	+ 35
Madura	163	221	185	141	157	— 6	— 64	— 28	+ 10
Tinnevelly	161	224	185	179	180	+ 19	— 44	— 5	+ 1
Coimbatore	182	226	188	143	167	— 15	— 59	— 21	+ 19
Nilgiris ... ..	...	...	...	...	...	...	...	...	...
Salem	157	186	150	126	144	— 13	— 42	— 6	+ 18
South Canara ...	137	176	145	147	135	— 2	— 41	— 10	— 12
Malabar	164	211	174	168	167	+ 3	— 44	— 7	— 1

11. RYOTWARI SETTLEMENT.—The Ryotwari Settlement is formed by adding to the assessment of the holdings:—

- (1.) The charge on account of second-crop cultivation.
- (2.) Additional assessment.
- (3.) Water-tax on Ryotwari lands.

And deducting therefrom:—

- (1.) The assessment of waste remitted.
- (2.) Occasional remissions.
- (3.) Fixed remissions.
- (4.) Deductions on account of village establishments and sundry other purposes, sundry items classed as miscellaneous revenue are afterwards to be added.

12. Each of the above items will be noticed in order.

13. The following abstract of Return No. 3 shows ryots' holdings or land held on Ryotwari puttās in all districts except South Canara, where the areas are not known:—

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the Fasli 1283	16,097,569	168,96,799	3,645,179	170,44,717	19,742,748	339,41,516
Deduct lands given up	1,063,460	10,29,731	189,386	12,81,723	1,252,846	23,11,454
Remainder...	15,034,109	158,67,068	3,455,793	157,62,994	18,489,902	316,30,062
Add lands taken up...	918,035	9,62,387	224,499	10,90,491	1,142,534	20,52,878
Total...	15,952,144	168,29,455	3,680,292	168,53,485	19,632,436	336,82,940

14. Including the assessment* of the holdings in South Canara, the assessment of the holdings in Fasli 1283 was less than that in the previous year by Rupees 2,57,167 as shown hereunder:—

* Fasli 1282 RS. 12,76,657
 „ 1283 RS. 12,78,066

ACRES. RS.
 Fasli 1282 19,742,748 352,18,173
 „ 1283 19,632,436 349,61,006

Decrease ... 2,57,167

The gross increase amounted to Rupees 2,20,063, and the gross decrease to Rupees 4,77,230 as detailed below:—

Districts.	INCREASE.		Districts.	DECREASE.	
	Area.	Assess-ment.		Area.	Assess-ment.
	ACRES.	RS.		ACRES.	RS.
Nellore ... ..	...	153,091	Kistna	20,939	196,611
Bellary ... ..	...	13,380	Tinnevelly ... ..	...	118,026
Trichinopoly	6,502	10,964	South Arcot	50,106	74,872
Godavery ... ..	...	8,409	North Arcot	23,881	32,097
Kurnool	7,514	7,448	Salem	16,101	28,993
Nilgiris	4,194	7,877	Chingleput	12,669	22,752
Malabar ... ..	...	5,606	Coimbatore	4,973	2,785
Madura	4,731	5,509	Vizagapatam	56	1,094
Tanjore	2,310	5,193	Bellary	13,536	...
Cuddapah	826	821	Nellore	5,906	...
Ganjam ... ..	...	356	Godavery	2,844	...
Tinnevelly	16,919	...	Malabar	2,134	...
South Canara ... ..	...	1,409	Ganjam	163	...
Total ...	42,996	2,20,063	Total ...	153,308	4,77,230

15. The large increase in the assessment, while there is a decrease in the area in Nellore, is due to the introduction of the new settlement. The decrease in assessment is large in Kistna, Tinnevelly, South Arcot, North Arcot, Salem and Chingleput. In Tinnevelly, it is for the most part nominal, being due (1) to the abolition of fixed remissions which were formerly included in the assessments in the two taluqs brought under Revenue Settlement, and (2) to the charge for water for second crop on single-crop lands being now shown separately instead of being included in the assessment. The Collector should have stated the amount of increase due to each cause. There is an increase in area in this district. The decrease in assessment in the district of Kistna is to a great extent nominal, being due to the consolidated wet assessment in the taluqs of Repalli and Bapatla having been divided by the Settlement Department into land assessment and water-tax, the latter being shown separately in the accounts. If the water-tax be included, the holdings show an increase of Rupees 1,55,000, being the result of the introduction of the new settlement in the Guntur portion of the district. The decrease in area is due to relinquishments, in great part the result of the same measure. In South Arcot, North Arcot, Salem and Chingleput the decrease is owing to relinquishments on account of the very unfavorable nature of the season. The decrease in area and increase in assessment in Bellary are the net result of relinquishment and new occupation of land. The variations in the other districts are not important and do not call for remark. It may, however, be here observed that the holdings entered against Godavery do not include those of the Bhadrachellam Taluq recently transferred to that district from the Central

	RS.
Ryotwar	4
Miscellaneous	177
Permanently settled	3,519
Total...	3,700

Provinces, as the transfer took place late in the year. The Collector has entered for this taluq only the sums due on the date of the transfer, which were as shown in the margin.

16. RYOTWAR LANDS BROUGHT UNDER CULTIVATION.—Of the holdings noted

	ACRES.
Dry holdings	15,952,144
Actual cultivation	13,542,767
Wet holdings	3,680,292
Actual cultivation	3,385,742

	Extent.	Assessment.
	ACRES.	RS.
Total holdings ...	19,632,436	336,82,940*
Actual cultivation.	17,328,509	307,44,419

* Exclusive of South Canara holdings, Rs. 12,78,066

in the foregoing paragraph, 87 per cent. of dry and 92 per cent. of wet lands were cultivated. On the whole, the holdings cultivated in all districts, except South Canara, were 88 per cent. and were assessed at 91 per cent. of the total area and assessment, respectively.

17. The cultivation in Fasli 1283, as will be observed from the marginal state-

	ACRES.	RS.
Fasli 1282.	17,943,058	316,27,429
Deduct portions of fields left waste and included under cultivation.	481,962	5,83,892
Remainder cultivation		
Fasli 1282	17,461,096	310,43,537
Fasli 1283	17,328,509	307,44,419
Decrease	132,587	2,99,118

ment, was less than in Fasli 1282. This is entirely due to the unfavorable character of the season. It may be here remarked that the figures shown in the margin against Fasli 1283 represent the actual cultivation, and do not, as in last year, include portions of fields left waste which are shown under waste charged or remitted as the case may be.

18. RYOTWAR SETTLEMENT.—Second-crop Assessment.—The amount charged

	Increase.		Decrease.
	RS.		RS.
Tinnevely. 1,22,500		North Arcot ...	25,022
Tanjore ... 10,390		Chingleput ...	20,961
Kurnool ... 4,273		Cuddapah ...	18,271
Madura ... 4,135		Bellary ...	17,100
Nellore ... 2,978		Trichinopoly ...	6,554
		Kistna ...	5,878
Total... 1,44,276		Godavery ...	2,799
		South Arcot ...	2,554
		Coimbatore ...	51
		Total... 99,190	

on account of second-crop assessment in Fasli 1283 is Rupees 7,20,239 against Rupees 6,75,153 in the previous year. The net increase of Rupees 45,086 has resulted from a gross increase of Rs. 1,44,276 in five districts, and a gross decrease of Rupees 99,190 in nine districts. The largest increase is in Tinnevely, and is accounted for by the Fasaljasti on the single-crop lands being now separately shown in the returns,

while formerly it was merged in the assessment as above noticed. In Tanjore, the increase is due to the abundance of rain during the earlier months, and to the season having been particularly favorable for the extension of wet cultivation. In the other three districts, viz., Nellore, Kurnool and Madura, the increase is small, and requires no special notice. The decrease is chiefly in the four

North Arcot. Cuddapah.
Chingleput. Bellary.

districts noted in the margin, and is due to the unfavorable season.

19. RYOTWAR, ADDITIONAL ASSESSMENT.—This item chiefly consisted of charge for water on dry lands irrigated, but the amount of this charge has been transferred to water-tax with reference to paragraph 21 of the Board's Jamabundy report for Fasli 1282, and this portion of the item will altogether disappear hereafter. Prohibitive assessment which forms the rest of the item will be much restricted hereafter under G. O., dated 3rd February 1875, No. 180; and the amount charged in future under exceptional circumstances will be shown under Miscellaneous Revenue in Statement No. 5.

20. **RYOTWAR SETTLEMENT—Water-tax on Government Lands.**—The greater part of the amount of water-tax is levied in the Delta taluqs irrigated from the Godavery and Kistna Anicuts, where all lands were assessed at the dry rates, water-tax

	RS.
Godavery	9,65,999
Kistna	5,71,624
South Arcot	2,02,282
Tanjore	1,36,085
All other districts	3,44,443
Total...	22,20,433

	RS.
* Fasli 1282	6,25,255

being separately imposed on the customary nunjah lands, which elsewhere pay a consolidated assessment. Compared with the revenue of Fasli 1282, there is an increase of Rupees 8,37,270, but almost the whole of the increase is nominal, as it is due to the transfer to this head of charge* for water hitherto shown under Additional Assessment, and to the levy

of water-rate on certain lands in the Kistna District which hitherto bore consolidated wet rates.

The total assessment on Ryotwar holdings including second-crop assessment and water-tax were as follows:—

	RS.
Fasli 1282	379,01,744
Do. 1283	379,01,678
Decrease...	66

21. **RYOTWAR SETTLEMENT—Remissions.**—The deductions which are made from the gross demand on account of land assessment under the Ryotwari Settlement will now be noticed.

(Exclusive of South Canara.)

Waste charged.

	Acres.	Assessment. RS.
Dry... ..	1,921,061	16,59,668
Wet... ..	129,949	5,26,699
Total...	2051,010	21,86,367

Waste remitted.

	Acres.	Assessment. RS.
Dry... ..	88,316	1,09,944
Wet	164,601	6,42,210
South Canara... ..	...	3374
Total...	252,917	7,55,528

	RS.
Fasli 1282	3,65,393
„ 1283	7,55,528

22. **WASTE REMITTED.**—Of the lands under occupancy 2,303,927 acres, assessed at Rupees 29,38,521,* were left waste. Of this extent, the ryots paid for 2,051,010 acres, and were allowed remission on 252,917 or 1·3 per cent. of the occupied area. The waste remitted consists chiefly of wet lands left waste owing to deficiency or excess of water, and the waste charged, of dry lands retained for pasturage. The remission on account of waste in Fasli 1283 is nearly double that remitted in the previous year. The large increase in the remission is chiefly in the districts noted below:—

Increase.

	RS.
Chingleput	2,06,677
South Arcot	39,497
Madura	32,271
Kistna	31,934
North Arcot	28,227
Godavery	27,563

The increase in waste remitted in Godavery and Kistna is due to the tanks in upland taluqs not having received a sufficient supply of water, and that in the other districts to the bad season. Remissions on account of dry lands left waste were granted chiefly in the districts of Chingleput and South Arcot, where the seasons were extremely unfavorable. Nearly half the amount remitted in Chingleput was on dry land; and the irrigation for wet lands is in this district exceptionally precarious.

23. OCCASIONAL REMISSIONS.—Under this head it has been usual to enter the

Cowle Remissions.

Teazagary Remissions.

Remission on Punchum Hissa grass-land in Coimbatore.

Remission on Manavari or rain-fed Nunjah lands in Chingleput.

	As entered in Fasli 1282. RS.	As now quoted. RS.
Occasional Remissions...	4,44,037	3,61,487
Fixed do. ...	64,750	1,47,421
Deductions ...	11,97,780	11,97,659
Total...	17,06,567	17,06,567

items noted in the margin, but as they are not dependent upon the season, they have been now transferred to fixed remissions. So also a few other alterations have been made in the classifications of the items; and consequently a few discrepancies will be observed between the amounts of each item for Fasli 1282, stated in this report, and those entered in the report of that year. The totals, however, remain the same as will be seen from the margin. After making the necessary alterations in the figures of Fasli 1282, the Board observe

under Occasional Remissions an increase of Rupees 9,43,962. They consist of the following items:—

	Fasli 1282. RS.	Fasli 1283. RS.
(1.) Palanashtam or loss of produce including special remissions on Punjab holdings ...	1,71,988	4,40,384
(2.) Shavy or withered crops ...	26,618	4,30,238
(3.) Remissions allowed under G. O., dated 26th November 1873, No. 1,305, being the difference between the demand on the total holdings of each ryot according to new and old rates in the Nellore District ...	...	2,26,744
(4.) Teerva Commee, difference between dry and wet assessment on wet lands cultivated with dry crops ...	68,127	98,953
(5.) Fasal Cummee, or second crop not cultivated or cultivated under private wells ...	44,991	43,597
(6.) Other Remissions ...	49,763	65,533
Total...	3,61,487	13,05,449

	Increase. RS.
South Arcot...	1,21,411
Tinnevelly ...	1,04,988
Madura ...	1,08,877
Chingleput ...	61,277
Other Districts ...	3,353
Total...	3,99,906
	Decrease. RS.
Kistna...	1,17,712
Other Districts ...	13,798
Total...	1,31,510
Net Increase...	2,68,396

ITEM I.—*Palanashtam or Loss of Produce, &c.*—The increase of remission, Rupees 2,68,396, under this head is chiefly in South Arcot, Tinnevelly, Madura and Chingleput. The remission was entirely due to bad seasons, and was for the most part granted on dry lands, with the previous sanction of the Board. The total remission so granted on dry lands was Rupees 3,07,011. In Tinnevelly, it also includes the remission on dry lands left waste, which the Collector should have shown separately under Waste Remitted.

	Rs.
Tinnevely	1,18,521
Chingleput	76,241
South Arcot	73,064
Madura	63,159
North Arcot	48,681
Trichinopoly	8,783
Madurai	8,066
Other Districts	7,105
Total...	4,03,620

ITEM II.—*Shavy*.—The increase of Rupees 4,03,620 under this item was distributed as noted in the margin, and was entirely due to the unfavorable character of the season. It will be observed that the bulk of the increase was confined to five districts.

Items III., IV., and V. call for no remark.

ITEM VI.—*Other Remissions*.—The component parts of this item are shown below:—

	Fasli 1283.
	Rs.
(1.) Land flooded and land injured by water	21,675
(2.) Land occupied by Public Works... ..	509
(3.) Remission on Teervajasti and Fasaljasti	8,117
(4.) Remission on account of Garden crops raised on wet lands on favorable rates in Tinnevely... ..	12,947
(5.) Remission on unoccupied lands in South Canara	9,300
(6.) Remission of the difference between old and new rates of assessment in Kistna, under Board's Proceedings, No. 952, dated 6th June 1873 ...	4,262
(7.) Miscellaneous	8,723
Total...	65,533

24. **FIXED REMISSIONS**.—Remissions entered under this head are deductions made from the Ryotwari demand from year to year, without reference to the season. They consist of the following items:—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
(1.) Remission granted on account of heaviness of assessment or as class privileges	79,033	74,087
(2.) Remission granted on account of lifted irrigation	12,207	23,595
(3.) Remission under Tope rules	18,056	19,888
(4.) Do. on Forest land taken up for cultivation in Malabar and Nilgiris, under G. O., dated 22nd September 1871, No. 1,656... ..	.....	14,540
(5.) Remission granted on account of labor originally involved in reclaiming lands	13,359	12,707
(6.) Remission granted for maintaining irrigation works	6,079	6,479
(7.) Cowle Remissions	4,107	3,252
(8.) Remission on salt-pans left waste in South Canara	3,103	3,103
(9.) Do. on grass lands	10,172	1,405
(10.) Miscellaneous Remissions	1,305	2,687
Total...	1,47,421	1,60,743

The increase under Item 2 is due to the remission being for the first time granted in Nellore under the settlement recently introduced.

The large decrease under Item No. 9 is owing to the abolition of the pasture system in Salem under the new settlement. The other items do not call for remark.

25. **RYOTWAR SETTLEMENT**.—*Deductions from the Beriz on account of remuneration to Village Servants, Road-cess, etc.*—

	Rs.	
Fasli 1282	11,97,659	These deductions are made in satisfaction of established claims in accordance with the terms of the existing settlement and amounted, in the fasli under report.
„ 1283	11,47,053	
Decrease...	50,606	

	Fasli 1282. RS.	Fasli, 1283. RS.
1. Fees to village servants (merahs) ...	10,23,675	9,87,645
Road-cess included in the Land Assessment ...	82,813	82,285
3. Share of revenue due to Inamdars, &c. ...	87,258	73,263
4. Remissions from the quit-rent of certain Kattubady service Inams in Bellary ...	3,913	3,860
Total...	11,97,659	11,47,053

	RS.
Tinnevelly ...	61,863
Salem ...	10,894
Other Districts ...	506
Total...	73,263

	RS.
Fasli 1278 ...	24,70,601
" 1279 ...	17,28,899
" 1280 ...	17,02,135
" 1281 ...	20,61,227
" 1282 ...	17,06,567
Average...	19,33,885

	RS.
Fasli 1283 ...	26,13,245
Difference...	6,79,360

to Rupees 11,47,053. Unlike the other deductions, most of them are paid by the cultivators into the Treasury, and then made over to the funds to which they appertain. The component items are noted in the margin. Under the first head, there is a large decrease of Rupees 36,030, and the whole of it occurs in South Arcot and Tinnevelly, owing to the diminution of the general revenue on which these deductions are calculated.

The amount under Item No. 3 is chiefly in the districts of Tinnevelly and Salem.

The total remissions and deductions in Fasli 1283 are compared in the margin with the similar figures of the previous five years. Almost the whole of the difference may be said to be due to bad season during the year under report.

26 LAND REVENUE—*Ryotwar and variations therein*.—After deducting the remissions, the net Ryotwari demand, exclusive of Miscellaneous Revenue, which will be noticed hereafter, was as follows :—

Items.	FASLI 1282.		FASLI 1283.		INCREASE.		DECREASE.	
	Extent.	Assessment	Extent.	Assessment	Extent.	Assessment	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry ...	16,097,569	168,96,799	15,952,144	168,29,455	...	...	145,425	67,344
Wet ...	3,645,179	170,44,717	3,680,292	168,53,485	35,113	...	...	1,91,232
Total...	19,742,748	339,41,516	19,632,436	336,82,940	...	...	110,312	2,58,576
Second-crop Assessment ...	...	6,75,153	...	7,20,239	...	45,086	...	...
Additional assessment ...	...	6,25,255	...	...	...	...	...	6,25,255
Water-tax ...	...	13,83,163	...	22,20,433	...	8,37,270	...	...
Revenue of South Canara ...	...	12,76,657	...	12,78,066	...	1,409	...	...
Total...	...	379,01,744	...	379,01,678	...	...	...	66
Deduct								
Waste Remissions ...	...	3,56,558	...	7,55,528	...	3,98,970	...	...
Other Remissions ...	...	17,06,567	...	26,13,245	...	9,06,678	...	...
Total...	...	20,63,125	...	33,68,773	...	13,05,648	...	...
Remainder ...	...	358,38,619	...	345,32,905	...	...	...	13,05,714

Increase.	RS.
1. Kistna... ..	1,56,168
2. Kurnool	27,195
3. Coimbatore	10,994
4. Trichinopoly	3,892
5. Godavery	3,283
6. Nilgiris	1,679
7. South Canara	966
Total...	2,04,177

Decrease.	
1. Chingleput	3,92,126
2. South Arcot	3,18,503
3. Tinnevely... ..	2,22,387
4. Madura	1,92,986
5. North Arcot	1,56,216
6. Nellore	1,18,399
7. Salem... ..	34,374
8. Bellary	23,526
9. Cuddapah	22,454
10. Ganjam	14,516
11. Tanjore	12,272
12. Malabar	1,280
13. Vizagapatam	852
Total...	15,09,891

The decrease of Rupees 13,05,714 shown above is the result of a gross decrease of Rupees 15,09,891 in thirteen districts, and a gross increase of Rupees 2,04,177 in seven. The falling off is as already remarked due to diminished cultivation and large remissions consequent on the unfavorable character of the season.

27. ENTIRE LAND REVENUE SETTLEMENT INCLUDING PERMANENTLY SETTLED REVENUE, JODI AND MISCELLANEOUS.—Having in the foregoing paragraphs given the chief statistics of that portion of the Land Revenue which relate to the Ryotwari settlement, the Board will now proceed to explain the variations in the other important items of Land Revenue of the Presidency, *viz.*, Per-

manently Settled, Shrotriem Jodi and Quit-rent and Miscellaneous.

28. The following is a comparative abstract of these items during Fasli 1282 and 1283.

	Fasli 1282.	Fasli 1283.	Increase or Decrease.
	RS.	RS.	RS.
1. Peishcush on Permanently Settled Estates ...	51,16,332	51,15,086	— 1,246
2. Jodi and Quit-rent on Shrotriems and Inam Villages	6,42,181	6,30,790	— 11,391
3. Miscellaneous	39,07,999	39,23,540	+ 15,541
Total...	96,66,512	96,69,416	+ 2,904

	RS.		RS.
534 Estates paying below	5,000		
above.		and below.	
67 Do. ...	5,000	Do. 10,000	
36 Do. ...	10,000	Do. 20,000	
12 Do. ...	20,000	Do. 30,000	
7 Do. ...	30,000	Do. 40,000	
2 Do. ...	40,000	Do. 60,000	
1 Do. ...	60,000	Do. 70,000	
4 Do. ...	70,000	Do. 90,000	
1 Do. ...	90,000	Do. 1,00,000	
1 Do. ...	1,00,000	Do. 1,50,000	
2 Do. ...	1,50,000	Do. 2,00,000	
2 Do. ...	2,00,000	Do. 3,00,000	
1 Do. ...	3,00,000	Do. 3,50,000	
1 Do. ...	3,50,000	Do. 4,00,000	
1 Do. ...	4,00,000	Do. 5,00,000	

29. LAND REVENUE.—*Permanently Settled Estates.*—The permanently settled revenue is derived from 672 estates situated in fifteen districts. More than three-fourths are small estates paying a Peishcush below 5,000 Rs. per annum, while the number paying above one lac is only eight.

30. *Variations therein.*—In seven districts there have been variations in the Peishcush payable, resulting in a net decrease of Rupees 1,246 as particularized below :—

Districts.	Estates.	Amount.	Remarks.
	<i>Increase.</i>	RS. A. P.	
Ganjam ...	Parlakimedy...	110 0 0	Assessment on resumed Inam lands made over to the Zemindar and added to the Peishcush. G. O., dated 19th December 1873, No. 1,457.
	Chinnatangam.	0 8 0	
Godavery ...	Bhadrachellam.	3,519 5 9	Peishcush due from 1st April to June 1874 in the Bhadrachellam Taluq transferred from the Central Provinces.
Madura ...	Ramnad ...	7,641 9 8	Quit-rent on Inams in Zemindaries added to the Peishcush. Board's Proceedings, dated 21st February 1874, No. 394.
	Total increase.	11,271 7 5	

Districts.	Estates.	Amount.	Remarks.
	<i>Decrease.</i>	RS. A. P.	
Ganjam ...	Humma ...	33 10 0	(a) G. O., dated 23rd June 1874, No. 762.
	Pittapuram ...	55 7 4	(b) G. O., " 4th May " " 541.
Godavery ...	Elamanchi ...	13 6 2	(c) G. O., " 13th Dec. 1873, " 1,414.
	Kottam ...	11 11 5	(c) G. O., " 1st May " " 444.
	Gutala ...	32 0 0	(d) G. O., " 15th Sep. " " 987.
	Chevendra ...	119 2 9	(e) G. O., " 18th June 1874, " 749.
Kistna ...	Rayaveram ...	25 0 6	(f) G. O., " 30th Jan. 1873, " 185.
	Punganur ...	127 14 10	(g) G. O., " 13th June " " 603.
	Bangaree ...	15 10 3	(h) G. O., " 4th July " " 686.
North Arcot.	Naraganti ...	32 3 11	(i) G. O., " 16th Oct. " " 1,122.
	Arni ...	67 6 6	and 24th Nov. " " 155.
	Aryalvadi ...	4 5 1	(j) G. O., dated 26th Feb. 1874, " 265.
Madura ...	Ammanaikanur.	... 7 4	(k) G. O., " 18th June " " 747.
	Ettipuram ...	41 4 5	(l) G. O., " 14th Oct. 1873, " 1,105.
Tinnevelly	Mennacottai ...	6 9 7	(m) G. O., dated 19th July 1873, No. 752,
	Gollapatti ...	48 15 7	G. O. dated 5th Jan. 1874, No. 17.
	Vadamitta ...	5 11 8	Deduction on account of Moturpah, G. O., dated 3rd Nov. 1873, No. 1,231.
Godaveri ...	Kottam ...	75 2 5	Permanent reduction made in the Peishcush on account of the Swarna Village relinquished by the Zemindar, G. O., dated 20th May 1873, No. 507.
Nellore ...	Venkatagiri ...	11,800 0 0	
	Total Decrease.	12,516 11 9	
	Net Decrease...	1,245 4 4	

Deductions on account of lands taken up for public purposes.

31. LAND REVENUE.—Quit-rent on Shrotriems and other Inams and variations therein.—The revenue derived from this

	Increase.
	RS.
1. Godavery ...	25
2. Kistna (a) ...	171
3. Nellore (b) ...	122
4. North Arcot (d) ...	225
5. South Arcot (c) ...	49
6. Trichinopoly ...	3
Total...	595

item amounted to Rupees 6,30,790 or Rupees 11,391 less than the previous year's revenue. In six districts there was an increase, and in seven a decrease as shown in the margin. The increase is due (a) to the enhancement of quit-rent by the Inam Commissioner on certain

	Decrease.
	RS.
1. Cuddapah	741
2. Bellary	1
3. Chingleput	588
4. Tanjore	536
5. Madura	8,420
6. Tinnevely	10
7. Salem	1,690
Total...	11,986
Net decrease...	11,391

lands transferred from Dry to Wet, (b) to the addition of quit-rent on certain minor Inams to the quit-rent of the Inam Villages in which they are situated, (c) to the settlement of certain Inam villages hitherto left unsettled by the Inam Commissioner, and (d) to the transfer of certain enfranchised Hissa Villages from Ryotwar to Shrotriem. The Collectors of Godavery and Trichinopoly have not explained the small variations in their districts, but they are evidently due to some of the causes above mentioned. The decrease is attributable (1) to abatement of quit-rent on account of lands taken up for public purposes, (2) to two shrotriems in Cuddapah having been amalgamated with Government villages by the Settlement Department, and the quit-rent having been consequently transferred to Miscellaneous Revenue, (3) to the resumption of two villages, Coromandel and Vembakam* in Chingleput, for default of payment of quit-rent, (4) to the transfer of certain quit-rents on small Inams hitherto erroneously included under Shrotriem Jodi to Land Revenue, (5) to the quit-rent of certain Inam villages having been added to the Peishcush of the Ramnad Zemindari, and (6) to the inclusion in the previous year's demand of arrears due by certain Inamdars. The number of favorably assessed villages which contribute this item of revenue is 4,414.

32. LAND REVENUE—*Miscellaneous and variations therein.*—The revenue under this head derived from a variety of sources is nearly the same as that of the previous Fasli. The chief items which comprise the Miscellaneous part of the Land Revenue are noted below:—

	RS.
Fasli 1282	39,07,999
„ 1283	39,23,540
Increase ...	15,541

	Fasli 1282.	Fasli 1283.
	RS.	RS.
1. Jodi on sundry Inams	12,77,006	12,81,403
2. Water-tax on Zemindari Inam Lands	8,75,197	8,41,830
3. Lands cultivated but not included in the Jamabundy	4,84,239	4,02,273
4. Grazing-tax or grass rent	1,43,597	1,54,831
5. Rent of Islands in rivers	1,09,495	1,52,740
6. Revenue from rented villages... ..	1,44,397	1,45,700
7. Rent on Palmyra trees	1,29,942	1,24,259
8. Tax on trees on unassessed lands	1,07,423	1,08,610
9. Cultivation of Porumboke lands	58,967	74,074
10. Quit-rent and ground rent in the Town of Madras... ..	72,773	72,590
11. Rent of gardens and topes	48,248	59,274
12. Sale-proceeds of escheat and waste lands	39,037	49,970
13. Revenue from Coir in South Canara	42,248	42,764
14. Revenue from Hill villages	41,251	39,783
15. Revenue from Aman villages	13,316	26,077
16. Commission on Private Estates under Circar Management	12,855	25,483
17. Quit-rent on Bungalows and gardens	22,310	22,059
18. Revenue fines	26,970	21,384
19. Rent on fruit trees... ..	18,919	15,250
20. Revenue from sequestered Inams	18,246	15,019
21. Russums collected from Zemindaries	10,590	10,590
22. Collections from Village Service Inams for offices vacant	8,007	10,246
23. Other items below Rs. 10,000	2,02,966	2,27,331
Total ...	39,07,999	39,23,540

The whole of the increase under Item No. 5 occurs in the district of Godavery, and is said to be due to the higher bids obtained at auction sales in consequence of the high price of tobacco at the time the rents of the lunkas or islands in the river were sold, and in consequence of the separate sale of some lands which up to Fasli 1282 were sold together. The amount entered under Item No. 22 is one that should properly go to Village Service Funds. The Board are in correspondence with Collectors on the subject, and the matter will be separately disposed of. The variations under the other items are small and do not call for remark.

The total Land Revenue demand including Miscellaneous was

	RS.
Fasli 1282	455,05,131
„ 1283	442,02,321
Decrease...	13,02,810

33. The Board have endeavored to ascertain how much of the revenue raised is due to irrigation and how much to other causes, and the following is the result of the enquiry:—

	Fasli 1282. RS.	Fasli 1283. RS.
Revenue due to irrigation	201,35,083	192,32,465
Do. not due to irrigation	171,29,217	166,74,909
Do. with regard to which it cannot be ascertained how much is due to irrigation and how much is not so due	82,40,831	82,94,947 *
Total...	455,05,131	442,02,321

	RS.
* 1. Permanently settled revenue	51,15,086
2. Quit-rent on Inams	19,12,193
3. Revenue of South Canara	12,67,668
Total ...	82,94,947

	RS.
Fasli 1282	7,370
„ 1283	4,791
Decrease...	2,579

34. LAND REVENUE, SPECIAL ITEMS.
—*Lands held on Cowle.*—The subjoined usual abstract shows the particulars of lands held on Cowle during Fasli 1283.

	ACRES.	Assessment. RS.
Cowle as per last year	40,025	18,342
Deduct—Land brought to full assessment and land abandoned ...	4,084	5,561
Remainder...	35,941	12,781
Add—New cowle	2,013	2,906
Total...	37,954	15,687
Add—Second crop, and water-tax ... ..	...	5
	37,954	15,692
Deduct—Remission on account of waste	RS. 48	
Do. do. cowle	*10,853	
Total Remissions...	...	10,901
Net Beriz...		4,791

* This is inclusive of Rupees 7,601 in Malabar, which as usual is not shown under Remissions, but excluded from the assessment itself.

Net Beriz.

	RS.
1. South Canara	1,458
2. Malabar	1,348
3. Ganjam	844
4. Madura	414
5. South Arcot	349
6. Coimbatore	239
7. Salem	98
8. Bellary	19
9. Vizagapatam	20
10. North Arcot	2

Total... 4,791

From the above it will be seen that the extent of land held on Cowle was acres 37,954, paying to Government under the condition of the Cowles only Rupees 4,791. The lands held on this tenure are situated in the districts noted in the margin.

35. LAND REVENUE, SPECIAL ITEMS.

—Villages settled on the Amani tenure, i.e., on the basis of division of the produce between the Cultivators and Government.—During Fasli 1283, one village (Swarna in the district of Kistna)

purchased by Government from the Venkatagiri Zemindar, and another (Vembakam, a Shrotriem Village) resumed by Government in the Chingleput District, were added to the list, while a village in the Chekkadi Jaghire in the South Arcot District was transferred from Amani to Ryotwar. Thus there were fifteen against fourteen villages in Fasli 1282.

The money-rents collected in these villages inclusive of Rupees 6,075 in Swarna, which the Collector has exhibited under Ryotwar, amounted to Rupees 15,497, and the commuted value of Government share of the produce, after the usual deductions, to Rupees 16,655, making a total of Rupees 32,152, as the revenue from the Amani Villages.

Compared with the revenue of the previous year, there is an increase of Rupees 18,835 as shown in the margin.

The increase in the Chingleput and Kistna Districts is due to villages having been newly brought under Amani in Fasli 1283; but the large decrease in Madura has not been explained by the Collector.

36. LAND REVENUE, SPECIAL ITEMS—Cultivation of Special Crops.—The sub-joined table shows the extent of cultivation of Sugar-cane, Cotton and Indigo.

Districts.	SUGAR CANE.		COTTON.		INDIGO.	
	Fasli 1282.	Fasli 1283.	Fasli. 1282.	Fasli 1283.	Fasli. 1282.	Fasli 1283.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam	3,820	4,524	6,288	10,209	1,112	1,080
Vizagapatam	9,579	10,550	17,582	14,914	6,946	7,705
Godavery	5,777	7,322	22,764	20,410	2,142	2,644
Kistna ... ..	.....	.....	263,303	235,239	40,592	27,151
Nellore	20	13	33,170	23,280	67,852	42,383
Cuddapah	2,384	2,951	97,167	91,664	59,053	42,212
Bellary	8,136	8,774	387,277	410,956	5,632	2,336
Kurnool	837	820	231,899	242,510	52,324	34,915
Madras ... ..	.....	37	.....	.....	.....	.....
Chingleput	66	62	38	14	17,381	15,549
North Arcot	4,399	5,023	963	355	36,974	31,033
South Arcot	2,722	2,614	45,473	25,672	108,085	90,957
Tanjore	314	457	3,767	3,879	1,633	1,446
Trichinopoly	3,077	2,727	13,005	35,429	2,085	1,413
Madura	316	345	110,515	113,407	213	76
Tinnevely	204	251	287,813	302,589	804	615
Coimbatore	2,483	2,677	178,660	195,307	45	22
Nilgiris ... ..	.....	.....	.....	.....	.....	.....
Salem	1,535	1,815	8,559	22,879	2,653	1,746
South Canara	783	798	32	77	.....	.....
Malabar ... ..	.....	.....	.....	.....	.....	.....
Total...	46,446	51,760	1,708,275	1,748,880	406,425	303,283
Government	25,990	27,972	1,083,273	1,122,908	314,926	240,143
Inam lands	7,101	6,645	399,333	402,171	63,856	54,809
Zemindar	13,355	17,143	225,669	223,801	27,643	13,331

37. The increase and decrease disclosed by the above figures are not entirely real. The figures for the cultivation of the Zemindari and Inam lands depend entirely upon the accuracy of the accounts, and in some cases accounts have been received this year for Zemindari villages, for which none were received in the preceding year and *vice versa*. Taking, however, the cultivation in Government villages alone, there was a large decrease in the Indigo cultivation, while there is an increase in the breadth of land under Cotton.

38. LAND REVENUE AVERAGE ASSESSMENT PER ACRE.—The subjoined table exhibits the average rate of assessment per acre charged in each district.

Districts.	Dry.			Wet.		
	Extent.	Assessment.	Average.	Extent.	Assessment.	Average.
	ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A. P.
Ganjam	110,862	1,41,794	1 4 6	178,094	5,16,131	2 14 4
Vizagapatam ..	57,784	58,005	1 0 1	24,993	1,29,736	5 3 1
Godavery	421,362	6,77,924	1 9 9	288,789	7,51,457	2 9 8
Kistna	1,617,896	24,37,443	1 8 1	160,794	3,67,619	2 4 7
Nellore	715,996	8,37,636	1 2 8	181,418	9,88,012	5 7 2
Cuddapah	1,184,814	8,89,925	0 12 0	106,455	7,24,439	6 12 11
Bellary	2,401,408	14,97,570	0 10 0	107,354	5,24,301	4 14 2
Kurnool	1,204,405	11,25,543	0 14 11	26,894	1,71,310	6 7 10
Chingleput	160,596	2,35,835	1 7 6	240,110	9,03,673	3 12 3
North Arcot	438,245	6,08,054	1 6 2	194,621	11,13,601	5 11 7
South Arcot	838,206	14,54,546	1 11 9	270,345	14,48,489	5 5 9
Tanjore	292,725	3,64,920	1 3 11	740,137	36,05,500	4 13 11
Trichinopoly	814,463	7,64,973	0 15 0	135,210	5,65,899	4 2 11
Madura	716,138	9,23,539	1 4 8	139,254	5,88,970	4 3 8
Tinnevely	1,133,591	8,37,807	0 11 10	154,686	14,88,339	9 9 11
Coimbatore	2,195,130	19,54,547	0 14 3	88,622	6,49,644	7 5 3
Nilgiris	67,010	41,091	0 9 10	40	90	2 4 0
Salem	1,098,809	12,46,260	1 2 2	91,199	5,08,783	5 9 3
South Canara ... ..	...	...	...	...	...	...
Malabar	394,388	6,22,029	1 9 3	387,226	11,65,782	3 0 2
Total...	15,863,828	167,19,511	1 0 10	3,515,691	162,11,275	4 9 9

NOTE.—Second crop, and water-tax are not taken into account in the average.

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

39. EXTRA SOURCES OF REVENUE.—The Board having reviewed in the preceding paragraphs the settlement of the Land Revenue, they now turn to the other heads of revenue under their control, which are classed as "Extra Sources" of Revenue, and are six in number. The revenues from each for the present and previous Faslis are compared in the following abstract. The result is a net increase of Rupees 2,43,887.

	Fasli 1282.	Fasli 1283.	Increase or Decrease.
	RS.	RS.	RS.
1. Excise on Spirits and Drugs (Abkari)	60,22,779	61,21,876	+ 99,097
2. Income and License Taxes	4,95,810	5,778	+ 4,90,032
3. Sea Customs	28,73,582	31,05,855	+ 2,32,273
4. Land Customs	1,95,369	2,07,358	+ 11,989
5. Salt	128,51,911	126,80,994	— 1,70,917
6. Stamps... {Judicial or Court Fees	25,40,164	31,35,595	+ 5,95,431
{Non-Judicial	16,87,041	16,53,087	— 33,954
Total, Stamps...	42,27,205	47,88,682	+ 5,61,477
Total...	266,66,656	269,10,543	+ 2,43,887

The variation in each case will be noticed.

40. **ABKARI**—The revenue is partly raised by rents and partly under an excise system. The latter was in force in the five districts noted in the margin, but in all the other districts, except the Town of Madras, the revenue was farmed out to the highest bidder. The revenue of the districts where the excise system prevails has on the whole increased, though in North Arcot there has been a decrease owing, it is stated, to the entire separation of the toddy contract from the arrack renters during the fasli, which circumstance combined with the rise in the prices of articles of food induced the drinking portion of the public to consume toddy more extensively than arrack. In Madras, where the Abkari Revenue is managed under the immediate superintendence of the Revenue Authorities, there was an increase* of Rupees 84,360 in the demand. Of this however, Rupees 49,653 should alone be reckoned as the real increase, as the Dowles have been since reduced and a sum of Rupees 34,707 remitted.

	Minimum.	Demand. Fasli 1282.	Fasli 1283.
	RS.	RS.	RS.
1. Ganjam	66,000	76,559	79,552
2. Vizagapatam ...	1,50,000	1,53,952	1,63,687
3. Chingleput ...	1,25,000	1,59,724	1,73,466
4. North Arcot ...	2,70,000	3,12,813	3,00,159
5. South Arcot ...	1,75,000	1,91,238	1,94,004
Total ...	7,86,000	8,94,286	9,10,868

* Fasli 1282... ..	RS.
„ 1283... ..	11,33,743
	12,18,103
Increase	84,360

Board's Proceedings, dated 14th March 1874,
No. 586.

In the other districts of the Presidency where the revenue is farmed out, the demand of Fasli 1283 is very nearly the same as that of Fasli 1282, the revenue being based on the same leases in both Faslis.

Fasli 1282	RS.
„ 1283	39,94,750
	39,92,905
Decrease	1,845

41. **INCOME TAX**.—The amount entered under this head (Rupees 5,778) consists of the tax on the interest on Government securities payable before its abolition, but drawn subsequently in some districts, and of the assessment made under the Act in the previous years, but by oversight not previously brought to account.

Increase.	RS.
1. Tanjore	1,18,600
2. Ganjam	69,336
3. Godavery	42,739
4. Tinnevely	26,652
5. Vizagapatam ...	23,760
6. Madras	23,251
7. Kistna	16,279
8. South Arcot ...	3,132
9. Madura	146
Total...	3,23,895
Decrease.	RS.
1. South Canara ...	71,999
2. Malabar	19,616
3. Nellore	7
Total	91,622

42. **SEA CUSTOMS**.—The trade by sea yielded a revenue of Rupees 31,05,855 or Rupees 2,32,273 more than in Fasli 1282. There was an increase of Rs. 3,23,895 in nine districts, and a decrease of Rupees 91,622 in three. The increase in Tanjore is stated to be owing to a larger exportation of rice to Ceylon, the supplies which this colony used to draw from Burmah having been to a great extent diverted to Bengal, in consequence of the famine there. In Ganjam and Godavery the increase is due to larger exportation of rice to foreign ports. The increase in the other districts is small and does not call for remark. The decrease in South

Canara is partly due to the duty on Salt, formerly credited to Sea Customs, having been transferred to Salt, and partly to a considerable decrease in the quantity of spirituous liquors imported during the year. The falling off in the quantity of Coconut oil exported and of foreign liquors imported, decreased the revenue in Malabar.

43. LAND CUSTOMS.—The revenue from Land Customs accrues in four districts, and amounted, during the year

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Godavery	310	182
South Arcot	1,00,268	72,274
Tanjore	83,268	1,22,748
Malabar	11,523	1,154
Total ...	1,95,369	2,07,358

under report, to Rupees 2,07,358 against Rupees 1,95,369 in the previous year.

The increase in Tanjore is due to the increased exportation of rice for shipment at Karikal, while the decrease in South Arcot is due to a falling off in the export of Indigo, Ground-nut and Gingelly-oil seed, and in the import of Copper, Liquor and Twist. The variations in the other two districts are trifling.

	Decrease.		Increase.
	RS.		RS.
1. Tinnevelly ...	1,28,895	1. Tanjore ...	1,24,161
2. Kistna ...	1,08,854	2. Nellore ...	88,055
3. South Arcot...	1,06,454	3. Vizagapatam ...	54,830
4. Godavery ...	94,315	4. South Canara ...	37,228
5. Malabar ...	65,721	5. Madurai ...	19,194
6. Bellary earth salt ...	2,751	6. Chingleput... ..	5,589
		7. Ganjam	1,539
		8. Cuddapah (Earth-salt).	3,735
		9. Kurnool (do.)	1,742
Total...	5,06,990	Total...	3,36,073

Net decrease... 1,70,917

44. SALT.—The Salt Revenue of Fasli 1283 shows a net decrease of Rupees 1,70,917. The following is a comparison between the results of Fasli 1282 and 1283 :—

Items.	FASLI 1282.		FASLI 1283.	
	Quantity.	Amount.	Quantity.	Amount.
	IND. MDS.	RS.	IND. MDS.	RS.
<i>Sea Salt.</i>				
Home consumption	3,366,994	66,37,296	3,221,070	64,39,158
Inland do.	3,139,221	61,43,220	3,054,958	61,19,511
Exportation by Sea	286,038	42,370	357,556	49,995
Sold to French Government	61,973	7,721	55,947	7,035
Supplied to other districts on Government account... ..	42,000	...	18,000	...
Miscellaneous ... ..	...	5,701	...	46,966
Total..	6,896,226	128,36,308	67,07,531	126,62,665
<i>Earth Salt.</i>				
Cuddapah ... ..	...	...	...	3,735
Bellary ... ..	...	13,260	...	10,509
Kurnool ... ..	...	2,343	...	4,085
Grand Total ...	6,896,226	128,51,911	6,707,531	126,80,994
Decrease...	...	1,70,917	...	...

Imp 16351 Dated 4.1.10

45. The above decrease of Rupees 1,70,917 is the result of a gross increase of Rupees 3,36,073 in nine districts, and a gross decrease of Rupees 5,06,990 in six districts. The decrease in Godavery was owing to the closing of the navigation channels from February to June, that in Kistna to the Brinjarees having resorted to Nellore where new salt was procurable, that in South Arcot chiefly to the deficiency of stock on account of the failure in the manufacture of the past three Faslis owing to most untimely rains, and in Tinnevely to some wholesale merchants having discontinued their salt trade, and to the Madura customers who brought cotton to Tuticorin having taken Railway materials for return loads instead of salt. In Malabar the decrease is ascribed to the extensive illicit manufacture of salt carried on in sea-board taluqs, not only for domestic purposes of the manufacturers, but also for clandestine sale in inland parts. The Collector states that as the manufacture is legal and mere possession, no matter in what unreasonable quantity, is not penal, it is impossible to put a stop to the illicit trade. The increase is the largest in Tanjore and Nellore. In the latter, it is due, as already explained, to better salt being available than in Kistna; and in the former to an adequate stock of salt having been, unlike last year, secured in the central depôt of Negapatam to meet the growing demand of the Railway trade. Almost the whole increase in South Canará is owing to the transfer of duty on salt imported from Customs to Salt. The increase in the other districts is due to ordinary causes and does not call for special remark.

46. *Quantity in Store.*—The subjoined abstract shows the stock on hand at the beginning and the close of Fasli 1283, in comparison with the similar figures for Fasli 1282:—

	Fasli 1282.	Fasli 1283.
	IN. MDS.	IN. MDS.
Stock on hand at the beginning of the Fasli	7,904,996	6,891,962
Receipts during the year	5,902,876	8,398,678
Total...	13,807,872	15,290,640
Sales	6,854,226	6,689,531
Transferred to other districts	42,000	18,000
Wastage written off	19,684	177,742
Total...	6,915,910	6,885,273
Balance at the end of the year	6,891,962	8,405,367

Deduct.

Wastage ordered to be written off but not yet adjusted	320,537
Wastage now recommended to be written off as will be seen below ...	327,998
Total...	648,535
Balance on hand	7,756,832

From the above it will be observed that the stock was considerably increased during the year. The following statement shows the stock on hand at the close of the year in each district compared with the quantity annually sold on an average of five years :—

District.	Actual quantity on hand on 30th June 1874.	Annual sales on the average of five years.	Time for which stock will last at the rate of the annual sales.
	IN. & MDS.	IN. MDS.	MONTHS.
1. Ganjam	1,089,264	776,817	17
2. Vizagapatam... ..	321,181	190,704	20
3. Godavery	296,861	283,786	12½
4. Kistna	1,063,167	633,921	20
5. Nellore	992,463	632,507	18½
6. Chingleput	1,730,444	1,605,757	12½
7. South Arcot	156,276	370,181	5
8. Tanjore	392,245	730,336	6½
9. Madura	306,434	286,937	12½
10. Tinnevely	795,346	531,325	18
11. South Canara... ..	282,772	277,920	12
12. Malabar	330,379	566,881	7
Total...	7,756,832	...	...

The stock in some districts is far short of the quantity required by rule, viz., eighteen months' supply; but it must be remembered that the stock above shown is not all that is available for Fasli 1284. The cultivation season does not expire with the close of the Fasli, and no effort is spared to procure sufficient stock. In South Arcot, the deficiency is due to a series of bad seasons; in Tanjore, efforts to develop the existing means of manufacture have not yet succeeded so as to make them commensurate with the demand for inland supply by the Railway; and in Malabar the supply is not dependent on the caprice of the seasons. In the other districts, the supply is fairly adequate.

47. The usual statement showing the quantity of salt which Collectors recommend to be written off the accounts of Fasli 1283, on account of wastage, is subjoined.

Districts.	Contents of the heaps when sold.		Out-turn of the heaps when received.		WASTAGE.								Value of the wastage of salt at the prime cost.	Value of the wastage of salt at the monopoly price.	
					On wholesale transactions at 5 per cent.	On retail sale.			Total.						
					Quantity.	Quantity.	Per cen- tage.	Quantity.	Per cen- tage.						
1	2		3		4		5			6			7	8	
	IND. MDS.	SEERS.	IND. MDS.	SEERS.	IN. MDS.	SEERS.	IN. MDS.	SEERS.		IN. MDS.	SEERS.		RS.	A. P.	RS.
Ganjam ...	808,202	13	764,667	...	6,420	...	37,115	...	5.45	43,535	...	5.38	5,836	5 6	87,411
Vizagapatam ...	239,976	...	222,817	...	...	...	17,159	...	7.15	17,159	...	7.15	1,286	14 10	34,318
Godavery ...	276,443	...	263,135	...	960	...	14,348	...	5.57	15,308	...	5.53	1,275	10 8	30,616
Kistna ...	644,974	...	610,233	...	16,920	...	17,821	...	5.81	34,741	...	5.38	2,684	8 8	69,482
Nellore ...	684,166	...	657,827	...	9,840	...	16,499	...	3.38	26,339	...	3.85	3,909	15 9	52,678
Chingleput ...	1,601,400	38	1,498,679	...	7,200	...	95,522	...	6.55	102,722	...	6.41	17,120	5 2	2,05,444
South Arcot ...	298,440	...	289,934	...	...	...	8,507	...	2.85	8,507	...		2,702	12 10	17,044
Do. supplied to French Go- vernment ...	45,641	35	41,801	8	...	...	3,840	...	8.41	3,840	...	3.59	1,220	6 3	7,680
Tanjore ...	669,980	...	643,017	...	18,540	...	8,423	...	2.81	26,963	...	4.02	3,209	2 0	53,926
Madura ...	278,400	...	265,965	...	...	...	12,435	...	4.46	12,435	...	4.46	1,165	12 6	24,870
Tinnevelly ...	384,564	...	370,652	...	2,040	...	11,872	...	3.45	13,912	...	3.61	1,231	12 8	27,824
South Canara...	126,711	16	124,259	...	...	...	2,452	...	1.93	2,452	...	1.93	575	14 3	4,904
Malabar ...	413,792	...	393,707	...	19,796	...	289	...	1.61	20,085	...	4.85	8,452	8 5	40,170
Total ...	6,472,691	22	6,146,693	8	81,716	...	246,282	...	5.08	327,998	...	5.06	50,672	1 6	6,56,337

48. The rate of wastage in the retail sale materially exceeds the usual five per cent. in Vizagapatam and Chingleput; in the former, owing to the damage done to some heaps by the cyclone of 1870, and in the latter, owing to a radical defect in the system of storage, which, however, has been since corrected. The wastage on salt supplied to the French Government is probably nominal and due to the system of supplying them by measurement, not weight. The Collector will be requested to state whether this is so. The wastage shown in Column 4 of the above statement is simply the quantity represented by the discount of five per cent. allowed to wholesale merchants. Hitherto it has not been usual to exhibit the discount under Wastage. The entire quantity sold including the discount was entered under Sales, the price *minus* the discount being shown as the sale-proceeds. This caused the anomaly of showing the price in the accounts at less than the legal monopoly price. The Board,* therefore, directed

* Board's Proceedings, dated 26th June 1874, No. 1,596.

Collectors to deduct the discount both from the quantity as well as the value, showing the quantity thus deducted under Wastage. The Collector of Malabar has already written off the discount granted from the accounts; but as it is desirable that no wastage should be written off without the sanction of the Board and Government, the Board have included the discount in this district also in the wastage statement above recorded,

	IN. MD.
On retail sales	246,282
On wholesales	81,716
	<hr/> 327,998

and request Government to accord their sanction to the writing off of the whole wastage amounting to 327,998 Indian Maunds, from the accounts. The wastage on the whole is 5.06 per cent. on the heaps sold within Fasli.

49. *Charges.*—The charges attending the administration of the salt monopoly during Fasli 1283 exceeded those in the preceding year by Rupees 1,52,067. The details are given below:—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Charges of Collections.</i>				
Fixed establishment	2,20,104	2,24,443	4,339	...
Country Stationery and Saderward	2,430	2,612	182	...
Travelling allowance to officers, &c	9,610	10,673	1,063	...
<i>Charges for the provision of Salt.</i>				
Purchase and manufacturer's share	9,09,864	9,73,697	63,833	...
Charges for conveying and storing salt	73,937	1,31,291	57,354	...
Do. for exporting salt	4,837	3,303	...	1,534
Freight on salt imported	595	30,333	29,738	...
Salt Compensation	186	269	83	...
Petty Construction and Repairs, and Contingencies	1,94,086	1,98,947	4,861	...
Presidency payments on account of supplies made	19,332	11,480	...	7,852
Grand Total ...	14,34,981	15,87,048	1,52,067	...

The increase is chiefly due to the charge for manufacturer's share and for storage on the increased quantity manufactured during the year, and to an expen-

diture of Rupees 30,000 incurred on account of salt shipped from Covelong to South Arcot to relieve the deficiency of stock in the latter district. The outlay on repairs and on the factories and their approaches, which are necessary for the maintenance of the salt revenue, was less during the year, as will be seen from the following table prepared from the progress reports under Petty Construction and Repairs :—

Districts.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ganjam	14,811	12,522	...	2,289
Vizagapatam	10,980	1,368	...	9,612
Godavery	13,775	49	...	13,726
Kistna	2,314	927	...	1,387
Nellore	24,205	14,876	...	9,329
Chingleput	61,959	74,617	12,658	...
South Arcot	10,548	12,174	1,626	...
Tanjore	8,435	14,318	5,883	...
Madura	822	3,469	2,647	...
Tinnevelly	18,544	9,606	...	8,938
South Canara	15,052	6,193	...	8,859
Malabar	4,937	3,362	...	1,575
Total ...	1,86,382	1,53,481	22,814	55,715
Net ...	...	...	...	32,901

After deducting the charges from the gross receipts, the net Salt Revenue amounted to Rupees 110,94,512 as compared with Rupees 114,17,645 in Fasli 1282.

Faslis.	Collections.	Charges.	Ratio.	Net Revenue.
	RS.	RS.	RS.	RS.
1282	128,52,626	14,34,981	11 per cent.	114,17,645
1283	126,81,560	15,87,048	12 Do.	110,94,512

		Total Revenue.
		RS.
Fasli 1282 ... ..	...	42,27,205
„ 1283 ... ..	...	47,88,682
Increase...		5,61,477
<i>Court Fee Stamps.</i>		
Fasli 1282 ... ..	...	25,40,164
„ 1283 ... ..	...	31,35,595
Increase...		5,95,431
<i>General Stamps.</i>		
Fasli 1282 ... ..	...	16,87,041
„ 1283 ... ..	...	16,53,087
Decrease...		33,954

50. STAMPS.—The revenue realized by the sale of stamps during Fasli 1283 amounted to Rupees 47,88,682. Of this, Rupees 31,35,595 were derived from Court Fee Stamps, and Rupees 16,53,087 from General and Non-judicial stamps. The total revenue compared with that in the previous Fasli shows an increase of Rupees 5,61,477. The increase under Court Fee Stamps is chiefly due to the new system of collecting process fees by stamps, while the decrease under General Stamps is attributed to large purchases of stamps in Fasli 1282 for the

Abkari agreements and Muchilikas, the leases having been renewed throughout the Presidency in that year.

51. ENTIRE CURRENT DEMAND, COLLECTIONS AND BALANCE UNDER ALL SOURCES OF REVENUE.—The entire demand, collection and balance under all Sources of Revenue are exhibited in the subjoined table.

Items.	Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to October 1874.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled... ..	51,15,086	44,09,349	.....	7,05,737	5,31,320	1,74,417
Jodi on Shrotriem, &c... ..	6,80,790	5,06,905	.....	1,23,885	91,529	32,356
Ryotwar	345,32,905	313,49,867	.....	31,83,038	25,21,809	6,61,229
Miscellaneous	39,23,540	31,27,541	.....	7,95,999	4,96,391	2,99,708
Total...	442,02,321	393,93,662	.....	48,08,659	36,40,949	11,67,710
Excise on Spirits and Drugs, (Abkari)	61,21,876	57,14,541	34,708	3,72,627	3,56,407	16,220
Income-tax	5,778	5,560	.....	218	.....	218
Sea Customs	31,05,855	31,05,418	.....	437	437	.....
Land Customs	2,07,858	2,07,358	.....	.....	.....	.....
Salt	126,80,994	126,80,634	.....	360	360	.....
Stamps ... {Court Fees	31,35,595	47,88,682	.....	.....	.....	.....
{Non-Judicial	16,53,087					
Total...	269,10,543	265,02,193	34,708	3,73,642	3,57,204	16,438
Grand Total...	711,12,864	658,95,855	34,708	51,82,301	39,98,153	11,84,148

52. The current demand amounted to Rupees 711,12,864, and of this Rs. 658,95,855 (92·7 per cent.) were collected within the Fasli, and Rupees 34,708 remitted, leaving a balance of Rupees 51,82,301 (7·3 per cent.) when the year closed. The subsequent collections up to October 1874 amounted to Rupees 39,98,153, so that the balance was reduced to Rupees 11,84,148 outstanding at the end of October 1874. This sum is 1·7 per cent. of the demand.

53. CURRENT BALANCES—*Permanently Settled*.—The balance of permanently settled revenue at the end of October 1874 amounted to Rupees 1,74,417, and is nearly 29·8 per cent. less than the corresponding figure for the previous year. It is distributed over the districts named in the margin. The largest balance is against Madura. A large portion of it is said to be due by the Shevagunga Zemindari, and steps have been taken for its collection. In Salem, it is chiefly due from the muttahs of Kundarapully and Razipoor, both of which are now under attachment. In Malabar the balance is chiefly due to the non-payment of the Peishcush due by Sultan Ali Rajah of

	RS.
Fasli 1282	2,48,434
1283	1,74,417
	RS.
1. Madura	84,547
2. Salem... ..	21,181
3. Ganjam	15,177
4. Malabar	15,000
5. Chingleput	14,428
6. Godavery	8,630
7. Tinnevely	5,241
8. Nellore	4,977
9. Vizagapatam	3,042
10. Kistna	1,350
11. Tanjore	841
12. North Arcot	3
	<u>1,74,417</u>

Cannanore, whose estate has been ordered to be placed under attachment, under G. O., dated 17th February 1875, No. 107, Political Department. The collection of the balances shown against Nellore was suspended, pending the settlement of the claim of the Venkatagiri Rajah for compensation on account of lands taken up for Public Works. The balances in other districts do not call for remark.

	RS.
Chingleput	10,877
Madura	3,215
Ganjam	2,925
Cuddapah	2,848
Nellore	2,478
Salem	2,467
North Arcot	1,774
Trichinopoly	1,734
Godavery	1,230
Kistna	1,217
Other Districts	1,591
Total...	32,356

54. CURRENT BALANCES—*Shrotriem Jodi and Quit-rent*.—There was a balance of Rupees 32,356 outstanding at the end of October 1874, on account of quit-rent due from Shrotriems. It is distributed over all the districts, but the amount is considerable only in the districts noted in the margin. The Collectors state that due measures have been adopted for realizing the balances soon.

55. CURRENT BALANCES—*Ryotwar*.—The balance under Ryotwar amounted to

	Fasli 1283.	RS.
Chingleput	99,761	
Madura	73,845	
Nellore	70,326	
Salem	64,137	
Tanjore	49,198	
Ganjam	43,355	
Tinnevely	37,546	
Cuddapah	33,781	
North Arcot	33,286	
South Arcot	31,212	
Kistna	30,961	
Other Districts	93,821	
Total...	6,61,229	

	Fasli 1282.	Balance.
	RS.	RS.
Chingleput... ..	1,78,646	99,761
Per centage of balance on the demand ...	12.17	9.28

Rupees 6,61,229 or 1.9 per cent. of the demand, which is nearly the same per centage as that of the previous year. The collections within the Fasli amounted to 90.8 per cent. of the demand, and the subsequent collections to 7.3 per cent. The collections are on the whole satisfactory and creditable to the officers concerned. Much of the balance is outstanding in the districts noted in the margin. As usual, Chingleput heads the list, though the amount and the per centage of the balance is considerably less than in the previous year, which, considering the character of the season, is a satisfactory improvement. In the other districts, also, the balances are comparatively small, and measures have been adopted for their realization.

	RS.
Godavery	67,252
Nellore... ..	37,713
North Arcot	34,187
Chingleput	23,904
Kistna	23,454
Other Districts	1,13,198
Total...	2,99,708

56. CURRENT BALANCES—*Land Revenue, Miscellaneous*.—The balance under this head also, which amounts to Rupees 2,99,708, is less than that shown in the previous year by Rupees 50,000, and is spread over all the districts. The greater portion of the balance is due from the districts named in the margin.

	RS.
Vizagapatam	13,026
Madura	3,113
Nellore	73
Madras	8
Total...	16,220

57. CURRENT BALANCES—*Abhari*.
—Under this head only Rupees 16,220 remained to be collected at the close of October 1874, from the four districts noted in the margin.

58. INCOME TAX.—The balance under Income-tax which is very small, *viz.*, Rupees 218, is due only from the districts of Chingleput and Madras.

59. ARREARS DEMAND, COLLECTION AND BALANCE UNDER ALL SOURCES OF REVENUE.—The subjoined tabular statement exhibits the demand, collection and balance of arrears under Land and other Sources of Revenue up to October 1874.

Items.	Demand.	Collection.	Remissions	Balance.	Subsequent collection and remission.	BALANCE.				Total.
						Recover- able and doubtful.	Irrecoverable.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
Permanently Set- tled	13,36,862	7,59,591	7,231	5,70,040	99,296	4,69,122	1,622	5	6	4,70,744
Shrotriem Jodi.....	1,52,074	1,21,803	700	29,571	6,105	19,950	3,516	1	10	23,466
Ryotwar	31,89,678	24,38,927	1,08,201	5,92,550	1,56,398	3,08,140	1,28,012	3	3	4,36,152
Miscellaneous	18,67,633	7,94,117	53,983	5,19,533	96,992	3,51,872	70,668	9	9	4,22,541
	59,96,247	41,14,438	1,70,115	17,11,694	3,58,791	11,49,084	2,03,819	4	4	13,52,903
Excise on Spirits and Drugs (Ab- kari)	4,52,075	3,78,186	44,972	28,917	8,657	15,142	5,117	12	9	20,260
Income-tax	37,148	6,361	17,993	12,794	3,323	3,462	6,009	4	0	9,471
Salt	1,127	926	54	147	98	...	49	0	0	49
Sea Customs	437	437	...	...	...	...	.....			...
Total...	64,87,034	45,00,348	2,33,134	17,53,552	3,70,869	11,67,688	2,14,995	5	1	13,82,683

It will be observed that the amount of arrears brought forward in the above statement exceeds that shown in the last year's account as the outstanding balance at the end of Fasli 1282, by Rupees 230. This sum appertains to the Bhadrachellam Taluq transferred to the Godavery District from the Central Provinces, not included in the former account.

In the amount shown as balance after deducting subsequent collections and remissions, the sums noted in the margin, which have been ordered to be written off in the Jamabundy report of Fasli 1282, appear to have been included evidently as recoverable or doubtful.

The Collectors concerned will be called upon to write them off as soon as possible.

The arrear balance excluding collections and remissions up to October 1874 amounted to Rupees 13,82,683. Of this, Rupees 11,67,688 are stated to be recoverable or doubtful, and Rupees 2,14,995 to be irrecoverable. The former is chiefly

	RS.
1. Madura	4,31,115
2. Godavery	1,63,300
3. Chingleput	1,52,692
4. North Arcot	1,11,149
5. Nellore	77,253
6. All other districts	2,32,179
Total ...	11,67,688

in the districts noted in the margin.

The balance in Madura is the largest and is due for the most part by the Ramnad Zemindari. Government in their Order, dated 14th August 1873, No. 850, Revenue Department, have directed that the arrears of Peishcush due at the date of the late Zemindar's death shall

be included in the debt for which the Zemindari will shortly be hypothecated. The greater part of the balance in Godavery is shown under "Doubtful," and is the water-tax charged on Zemindari and Inam lands which are claimed as usual. The Collector states that investigations are in progress, and the matter will shortly be disposed of. The heavy balances against Chingleput and North Arcot are due to the unfavorable character of the season and the Collectors state that strict orders have been issued to Tahsildars for the speedy realization of the amounts outstanding. In Nellore, a portion of the balance refers to claims for compensation on account of lands taken up for public purposes and exemptions from the charge for excess found in Inams, &c., and the remainder is in the course of collection.

60. The irrecoverable arrears will now be briefly noticed.

61. PERMANENTLY SETTLED.—The arrears recommended to be written off

	RS.	A.	P.
Godavery	1,411	12	5
Salem	1,622	5	6
Total...	3,034	1	11

under this head amount to Rupees 3,034.

They appertain only to two districts, Godavery and Salem. In Godavery, the arrear is the amount of Peishcush due by the Proprietor of Billumilli and

Bayanagudem, whose lands were not cultivated owing to the disrepair of the Bayana River Calingula for Faslis 1281 and 1282. In Salem, the amount recommended is the Peishcush of lands taken up for public purposes in certain muttahs. The amount in Salem may be written off, but that in Godavery will be retained, pending further explanation as to why repairs were not made, and how the Government are responsible for the repair.

	RS.	A.	P.
Godavery	28	6	7
Kistna	1,032	1	6
Nellore	1	0	0
Cuddapah	15	8	4
Chingleput	2,329	9	9
South Arcot	9	12	2
Tanjore	8	0	0
Tinnevelly	6	0	4
Salem	85	11	2
Total...	3,516	1	10

62. ARREARS IRRECOVERABLE—*Shrotriem Jodi and Quit-rent*.—The irrecoverable arrears recommended by Collectors to be written off under this head amount to Rupees 3,516-1-10, as shown in the margin. The grounds of the recommendations as regards these sums are specified below:—

	RS.	A.	P.
On account of lands taken up for public purposes	165	3	3
Quit-rent erroneously charged	1,021	4	10
Do. due on Shrotriems resumed by Government	2,329	9	9
Total...	3,516	1	10

The above sum of Rupees 3,516 includes Rupees 989 recommended by the Collector of Kistna to be written off the accounts in the report for Fasli 1282, but

not included in the Board's report for want of explanation on the nature of the

	RS.		RS.
Ganjam...	1,490	South Arcot...	10,322
Vizagapatam..	188	Tanjore...	1,474
Godavery ...	41,341	Trichinopoly...	2,600
Kistna ...	11,501	Madura...	3,679
Nellore...	15,419	Tinnevely ...	944
Cuddapah ...	8,285	Coimbatore ...	3,269
Bellary...	7,498	Nilgiris ...	188
Kurnool ...	3,572	Salem ...	34,369
Madras...	4,014	South Canara.	1,321
Chingleput ...	19,985	Malabar ...	2,987
North Arcot...	26,436		

Total... 2,00,882

items. The Collector having since furnished the necessary particulars in his letter, dated 3rd August 1874, No. 1,290, it is now recommended that the sum be written off.

63. ARREARS IRRECOVERABLE—*Ryotwari and Miscellaneous*.—The arrears recommended by Collectors under these two heads to be written off the accounts amount to Rupees 2,00,882.

Particulars are given below :—

	RS.
1. Amount irrecoverable by reason of death, desertion or insolvency of defaulters, including the assessment of lands put up for sale on account of arrears and bought in by Government ...	1,03,111
2. Assessment, quit-rent or water-rate improperly charged ...	40,460
3. Quit-rent on Inams resumed ...	159
4. Assessment on lands found deficient on measurement...	330
5. Assessment of lands taken up for public purposes ...	2,573
6. Assessment of lands since relinquished ...	3,814
7. Amount lost in embezzlement ...	1,068
8. Shavi, Teerwacumme and waste remissions settled after the Jamabundy was closed ...	12,551
9. Assessment on lands flooded...	2,236
10. Assessment on land washed away by rivers...	273
11. One-fourth water-tax to be remitted for Picotta Irrigation, the full rate having been included in the demand ...	2,970
12. Water-tax due by the Zemindars of Nedadavole and Baharzalli in Godavery ...	10,320
13. Quit-rent on Service Inams in Bellary usually written off...	3,876
14. Difference between the old and new rates of certain villages transferred from North Arcot to Chingleput ...	1,237
15. Assessment of lands classed as Bagayet well lands which have been converted into Dry in Cuddapah ...	1,500
16. Assessment on certain Police Inams ordered to be entered in the demand, but not to be collected, pending the final grant of land in Inam in South Arcot ...	2,380
17. Quit-rent and ground-rent due for more than 6 years and 3 years, respectively, in Madras ...	2,725
18. Amount to be written off for Miscellaneous reasons...	9,299
Total...	2,00,882

Deduct amount of land cess included in the above figure by the Collector of Cuddapah. 965

Remainder Ryotwar and Miscellaneous... 1,99,917

The amount entered against Item No. 12 is the water-rate due by the Zemindari of Nedadavole for Fasli 1271. It is recommended to be written off, because, considering the area in the Zemindari since exempted from water-rate, the amount was not properly chargeable.

Item No. 14 is not clearly explained, and will be retained, pending further report.

The other items do not call for remark, and the Board recommend that they be written off.

	RS.	A.	P.
Godavery	1	4	7
Nellore	2,593	8	11
Madura	2,522	15	3
	5,117	12	9

64. *Abkari*.—Under this head Rs. 5,117-12-9 are recommended to be written off the accounts. They appertain only to the three districts named in the margin. In Godavery, the amount is an over-demand, and in Nellore and Madura, the money is due by the late renters who are reported to possess no property whatever.

	RS.	A.	P.
1. Godavery	56	11	3
2. Nellore	13	10	0
3. Cuddapah	255	4	5
4. Bellary	13	0	0
5. Madras	37	0	0
6. North Arcot	1,324	2	7
7. Tinnevely	20	13	0
8. Salem	108	15	8
9. Malabar	4,179	11	1
Total...	6,009	4	0

65. **ARREARS IRRECOVERABLE**.—*Income-tax*.—The irrecoverable balance of Rupees 6,009-4-0 under this head relates to the districts noted in the margin, and are as particularized below :—

	RS.	A.	P.
Amount erroneously included in the demand...	320	0	0
Amount recommended by Collectors to be written off in consequence of death, desertion or poverty of the defaulters	5,322	12	6
Amount recommended by the Collector of Madras to be written off, the period prescribed for its recovery having expired	37	0	0
Amount recommended to be written off by the Collector of Malabar under Board's Circular Memorandum, dated 9th March 1874, No. 322, being the arrears of the tax imposed under Act XVI. of 1870.	74	3	1
Amount recommended by the Collector of Cuddapah to be written off without explanation	255	4	5
Total ...	6,009	4	0

Of the amount entered for Cuddapah, Rupees 30-4-0 belong to the sub-division. Of this, Rupees 1-11-0 is stated to have been erroneously included in the demand, and Rupees 28-9-0 to be due by persons who have no property of any kind. For the remainder no explanation is afforded, but the tax having been long ago abolished, the Board think that there is no use in keeping these arrears in the accounts, and they, therefore, support the Collector's recommendation.

66. **ARREARS IRRECOVERABLE**.—*Salt*.—The small amount of Rupees 49 under this head appertains to earth-salt in the district of Bellary. Of this, Rupees 20 are irrecoverable, because the defaulters have deserted or are paupers, and Rupees 29, as erroneously charged and included in the demand.

67. **TOTAL IRRECOVERABLE ARREARS**.—The total irrecoverable arrears recommended for remission in the foregoing paragraphs are as shown below, and the Board hope that Government will be pleased to sanction their being written off the accounts.

	RS.	A.	P.
Permanently Settled Estates	1,622	5	6
Shrotriem Jodi	3,516	1	10
Ryotwar and Miscellaneous	1,98,680	13	0
Abkari	5,117	12	9
Income-tax	6,009	4	0
Salt... ..	49	0	0
Total ...	2,14,995	5	1

IRRECOVERABLE BALANCE.

Districts.	IRRECOVERABLE BALANCE.																							
	Land Revenue.															Abkari.	Income-tax.	Salt.	Grand Total.					
	Permanently settled.			Shrotriem Jodi.			Ryotwar.			Miscellaneous.			Total.											
	1	2	3	4	5	6	7	8	9	10														
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ganjam	1,025	5	3	465	0	0	1,490	5	3	...	...	...	...	...	...	1,490	5	3
Vizagapatnam	61	12	10	126	12	3	188	9	1	...	...	...	...	...	...	188	9	1
Godavery	28	6	7	4,720	0	0	36,621	0	0	41,369	6	7	1	4	7	56	11	3	...	...	...
Kistna	1,032	1	6	9,538	5	3	1,962	11	8	12,533	2	5	...	...	...	...	...	...	12,533	2	5
Nellore	1	0	0	10,914	2	7	4,504	15	4	15,420	1	11	2,593	8	11	13	10	0	...	...	...
Cuddapah	15	8	4	6,186	2	7	1,133	14	9	7,335	9	8	...	...	...	255	4	5	...	...	...
Bellary	1,156	11	1	6,340	12	8	7,497	7	9	...	...	...	13	0	0	49	0	0
Kurnool	2,543	0	6	1,028	9	10	3,571	10	4	...	...	...	...	...	...	3,571	10	4
Madras	4,013	15	4	4,013	15	4	...	...	...	37	0	0	...	...	...
Chingleput...	2,329	9	9	14,965	11	5	3,782	10	4	21,077	15	6	...	...	...	...	...	...	21,077	15	6
North Arcot	23,577	10	0	2,857	13	3	26,435	7	3	...	...	...	1,324	2	7	...	...	...
South Arcot	9	12	2	6,321	0	2	4,001	4	4	10,332	0	8	...	...	...	...	...	...	10,332	0	8
Tanjore	8	0	0	1,381	0	1	92	14	11	1,481	15	0	...	...	...	...	...	...	1,481	15	0
Trichinopoly	1,887	4	10	713	2	7	2,600	7	5	...	...	...	...	...	...	2,600	7	5
Madura	3,192	10	7	486	5	11	3,679	0	6	2,522	15	3	...	...	...	6,201	15	9
Tinnevely	6	0	4	659	7	4	284	11	8	950	3	4	...	...	...	20	13	0	...	...	...
Coimbatore...	2,051	2	8	1,217	8	5	3,268	11	1	...	...	...	...	...	...	3,268	11	1
Nilgiris	186	0	0	2	0	0	188	0	0	...	...	...	...	...	...	188	0	0
Salem ...	1,622	5	6	85	11	2	33,517	12	1	851	5	1	36,077	1	10	...	...	...	108	15	8	...	...	...
South Canara	1,139	13	1	181	1	5	1,320	14	6	...	...	...	...	...	...	1,320	14	6
Malabar	2,987	2	11	...	...	...	2,987	2	11	...	...	...	4,179	11	1	...	...	...
Total...	1,622	5	6	3,516	1	10	1,28,012	3	3	70,668	9	9	2,03,819	4	4	5,117	12	9	6,009	4	0	49	0	0
																						2,14,995	5	1

68. Besides the above, the sums noted in the margin appertaining to Fasli					1283 are reported to be irrecoverable.
					The amount entered against Nellore is
					the Shavi remission granted after the
					Jamabundy, and that entered against
					the Madras District is the Income-tax
					brought to account this year after the
					period for its recovery had expired.
					The Board recommend that these sums
					also may be written off.

69. ARREARS RECOVERABLE AND DOUBTFUL.—The arrears recoverable and doubtful under all heads appertain to the districts, and to the Faslis shown in the accompanying M. S. Statement, an abstract of which is as follows :—

Items.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Fasli 1273.	Fasli 1274.	Fasli 1275.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled...	...	...	...	...	...	...	...	...	...	...	...	...	...	343	548	4,466	3,07,047	1,56,718	5,39,122
Quit-rent on Shrotriem and Inam Villages...	...	...	...	...	...	...	...	5	4	4	84	77	115	831	1,755	2,836	4,149	10,090	15,367
Ryotwar	2	30	90	185	189	183	198	196	414	303	1,185	1,616	1,435	7,331	18,858	38,667	60,769	1,76,490	3,08,140
Miscellaneous ... ..	...	...	...	...	168	1,409	235	1,866	4,390	14,013	9,881	16,929	15,404	19,385	24,198	42,885	84,186	1,16,923	3,51,872
Total...	2	30	90	185	357	1,591	433	2,067	4,808	14,320	11,150	18,622	16,954	27,890	45,359	88,854	4,56,151	4,60,221	11,49,084
Abkari ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	295	...	...	7,875	6,972	15,142
Income-tax ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	569	2,893	3,462
Total...	2	30	90	185	357	1,591	433	2,067	4,808	14,320	11,150	18,622	16,954	28,185	45,359	88,854	4,64,595	4,70,086	11,67,688

From the foregoing it will be observed that the arrears at the close of October 1874, after deducting those which the Board have recommended to be written off, amounted to Rupees 11,67,688. The Collectors concerned will be requested to take early measures for recovering or otherwise disposing of those balances.

70. COMPARATIVE VIEW OF COLLECTIONS FROM ALL SOURCES, CURRENT AND ARREARS, WITHIN THE FASLI.—The annexed table exhibits the collections, current and arrears under all heads of revenue in comparison with the previous year, the result being a net decrease of Rupees 21,11,543 in the collections actually brought into the Treasury.

Items.	FASLI 1282.			FASLI 1283.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled.	42,51,737	8,68,545	51,20,282	44,09,349	7,59,591	51,68,940	48,658	...
Jodi on Shrotriem	5,16,970	1,39,708	6,56,578	5,06,905	1,21,808	6,28,708	...	27,870
Villages ...	832,29,529	29,87,114	361,66,643	813,49,867	24,38,927	337,88,794	...	23,77,849
Ryotwar ...	80,11,815	8,34,762	88,46,577	81,27,541	7,94,117	89,21,658	75,081	...
Miscellaneous ...								
Total...	410,09,951	47,80,129	457,90,080	398,93,662	41,14,438	435,08,100	...	22,81,980
Excise on Spirits and								
Drugs (Abkari).....	56,06,322	4,46,904	60,53,226	57,14,541	3,78,186	60,92,727	39,501	...
Income-tax	4,84,837	80,650	5,15,487	5,560	6,361	11,921	...	5,03,566
License-tax	171	...	171	...	...	...	...	171
Salt ...	128,50,954	1,672	128,52,626	126,80,634	926	126,81,560	...	1,71,066
Sea Customs ...	28,73,145	437	28,73,582	31,05,418	437	31,05,855	2,32,273	...
Land Customs ...	1,95,369	...	1,95,369	2,07,358	...	2,07,358	11,989	...
Stamps. { Judicial ...	25,40,164	...	25,40,164	31,35,595	...	31,35,595	}	...
Non-Judicial ...	16,87,041	...	16,87,041	16,53,087	...	16,53,087		
	42,27,205	...	42,27,205	47,88,682	...	47,88,682	5,61,477	...
Total...	262,38,003	4,79,663	267,17,666	265,02,193	3,85,910	268,88,103	1,70,437	...
Grand Total...	672,47,954	52,59,792	725,07,746	658,95,855	45,00,348	703,96,203	...	21,11,543

71. In the above paragraphs, the current and arrears revenue under each branch has been separately dwelt upon, but with reference to the remarks of the Secretary of State in his review of the Jamabundy Report for Fasli 1281, that the total demand (arrears and current), remissions and collections should be shown in one view, the following statement is appended:—

Items.	DEMAND.			COLLECTIONS.			REMISSIONS.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	442,02,321	59,96,247	501,98,568	393,93,662	41,14,438	435,08,100	...	1,70,115	1,70,115
Excise on Spirits and Drugs (Abkari) ...	61,21,876	4,52,075	65,73,951	57,14,541	3,78,186	60,92,727	34,708	44,972	79,680
Income-tax	5,778	37,148	42,926	5,560	6,361	11,921	...	17,993	17,993
Sea Customs	31,05,855	437	31,06,292	31,05,418	437	31,05,855	...	...	...
Land Customs	2,07,358	...	2,07,358	2,07,358	...	2,07,358	...	...	...
Salt	126,80,994	1,127	126,82,121	126,80,634	926	126,81,560	...	54	54
Stamp, Court Fees and Non-Judicial... ..	47,88,682	...	47,88,682	47,88,682	...	47,88,682	...	...	...
Total...	711,12,864	64,87,034	775,99,898	658,95,855	45,00,348	703,96,203	34,708	2,33,134	2,67,842

Item.	BALANCE.			SUBSEQUENT COLLECTIONS AND REMISSIONS.			BALANCE.				
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Arrears.			Current.	Total.
							Recoverable and Doubtful.	Irrecover- able recom- mended to be written off.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	48,08,659	17,11,694	65,20,353	36,40,949	3,58,791	39,99,740	11,49,084	2,03,819	13,52,903	11,67,710	25,20,613
Excise on Spirits and Drugs (Abkari) ...	3,72,627	28,917	4,01,544	3,56,407	8,657	3,65,064	15,142	5,118	20,260	16,220	36,480
Income-tax	218	12,794	13,012	...	3,323	3,323	3,462	6,009	9,471	218	9,689
Sea Customs	437	...	437	437	...	437	...	...	...	...	...
Land Customs ... ..	...	...	...	...	...	...	...	...	...	...	...
Salt	360	147	507	360	98	458	...	49	49	...	49
Stamp, Court Fees and Non-Judicial... ..	...	...	...	...	...	...	...	...	...	...	...
Total...	51,82,301	17,53,552	69,35,853	39,98,153	3,70,869	43,69,022	11,67,688	2,14,995	13,82,683	11,34,148	25,66,831

Fasli.				Charges exclusive of the $\frac{1}{2}$ debitable to Law and Justice	RS.
1282	...	...	...	...	53,40,384
1283	...	...	...	...	53,82,467
			Increase...		42,083

72. GROSS REVENUE AND CHARGES COMPARED.—The total charges of the year amounted to Rupees 53,82,467, and compared with similar figures for the preceding year, exhibits a net increase of Rupees 42,083.

	Total charges.	Ratio.	revenue stands as indicated in the mar-
	RS.	RS.	gin, the total charges bearing to the
Land Revenue...	32,55,778	7.5	total receipts the ratio of 7.7 per cent.
Abkari...	2,24,280	3.7	The corresponding ratio for the past
Income-tax...	1,615	13.5	year was 7.4 per cent. The charges
Sea Customs...	1,64,043	5.3	above exhibited are according to the
Land Customs...	15,701	7.6	Accountant-General's accounts, the Col-
Salt...	15,87,048	12.5	lectors' accounts not having been cor-
Stamp...	1,34,002	3.8	rectly prepared, owing to the late despatch of the Board's Proceedings, dated 18th
Total...	53,82,467	7.7	August 1874, No. 2,295.

74. EXTENT OF COERCIVE MEASURES USED IN THE REALIZATION OF REVENUE.—The subjoined statement exhibits the extent to which the provisions of the law for the realization of arrears of revenue were enforced.

Districts.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.					
	Number of villages.	Number of Ryots.	Amount of Arrears.	Land.	Personal Property.	Total.	Land.		Personal property.		Total.	
							Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	494	18,161	1,62,633	5,165	35,563	40,728	2,433	987	19,317	17,045	21,750	18,036
Vizagapatam	229	3,133	58,690	8,572	11,123	19,695	8,572	1,963	757	660	9,329	2,623
Godavery	871	10,941	2,82,853	79,997	1,38,093	2,18,090	12,764	13,237	25,118	24,214	37,882	37,451
Kistna	499	4,897	77,296	8,163	45,453	53,616	3,471	2,076	3,550	3,463	7,021	5,544
Nellore	785	39,980	2,88,797	19,768	1,11,730	1,31,498	7,057	3,307	33,143	28,338	40,200	32,145
Cuddapah	647	5,179	50,395	9,150	25,850	35,000	7,225	5,170	7,909	6,827	15,134	11,997
Bellary	595	1,827	29,273	6,400	23,006	29,406	2,833	2,017	3,250	3,053	6,083	5,070
Kurnool	432	4,019	47,474	14,750	9,538	24,288	5,054	3,723	3,447	3,176	8,501	6,899
Madras	19	784	8,248	72,514	1,200	73,714	2,115	3,526	186	189	2,301	3,715
Chingleput	1,368	23,858	4,49,566	2,31,158	2,41,390	4,72,548	1,34,257	1,32,934	18,566	20,529	1,52,823	1,53,463
North Arcot	2,070	68,827	2,62,564	25,156	66,709	91,865	24,104	15,060	13,850	15,100	37,954	30,160
South Arcot	1,284	7,850	67,852	32,843	29,995	62,838	11,331	20,031	4,443	5,958	15,774	25,989
Tanjore	1,468	5,853	1,50,274	58,791	77,794	1,36,585	26,417	37,626	13,950	18,988	40,367	56,314
Trichinopoly	420	2,599	50,410	9,857	5,228	15,085	9,857	13,716	5,228	7,683	15,085	21,399
Madura	300	7,312	19,690	17,042	3,424	20,466	10,173	10,796	1,506	921	11,679	11,717
Tinnevelly	321	1,016	38,925	19,940	7,031	26,971	19,940	23,293	7,031	7,475	26,971	30,768
Coimbatore	1,013	21,353	1,73,495	2,481	2,068	4,549	1,181	435	229	96	1,410	531
Nilgiris	5	78	335	142	2	144	35	43	...	35	43	43
Salem	1,051	8,985	1,30,094	62,391	50,825	1,13,216	19,261	24,416	1,770	2,130	21,031	26,546
South Canara	47	48	2,439	167	733	900	167	202	696	1,146	863	1,348
Malabar	81	295	4,695	2,880	2,969	5,349	2,370	2,201	1,032	1,101	3,402	3,306
Total...	13,989	236,995	23,55,998	6,86,827	8,89,724	15,76,551	3,10,617	3,16,759	1,64,978	1,68,601	4,75,595	4,85,360

Processes were issued in 13,989 villages against 233,995 ryots for the recovery of Rupees 23,55,998 (5.39 per cent on the demand), and property was attached to the estimated value of Rupees 15,76,551 (3.60 per cent.). But the value of property actually sold, was only Rupees 4,85,360 (1.11 per cent), of which Rupees 3,16,759 represent the value of putta lands sold, and Rupees 1,68,601 that of moveable property. The amount of arrears for which recourse to law was necessary was less in Fasli 1283 than in the previous year, but the property sold for arrears was slightly greater.

The districts in which the value of property sold for arrears was large are those noted below:—

	RS.
Chingleput	1,53,463
Tanjore	56,614
Godavery	37,451
Nellore	32,145
Tinnevely	30,763
North Arcot	30,160
Salem... ..	26,546
South Arcot	25,989
Trichinopoly	21,399
Ganjam	18,036
Cuddapah	11,997
Madura	11,717

In other districts the value of property sold was below Rupees 10,000.

75. MISCELLANEOUS SUBJECTS.—The estates noted in the margin are rented out for Rupees 1,31,000. The revenue demand by the renters amounted to Rupees 1,58,442, the whole of which with the exception of Rupees 1,520 was collected by them. The outlay by the renters on irrigation works was Rupees 4,589 against Rupees 6,395 in Fasli 1282. The marginal figures indicate the state of cultivation in these estates.

	Fasli 1282.	Fasli 1283.
	ACRES.	ACRES.
Sugar-cane...	233	395
Paddy	10,156	9,014
Indigo	1,198	2,133
Other grains	2,133	2,151
Total...	13,720	13,693

76. THE VILLAGE AND TALUQ ACCOUNTS.—The village and taluq accounts were generally in a satisfactory condition. The Collectors of Ganjam and Chingleput report a decided improvement, and the Collector of Trichinopoly states that in two taluqs in which the accounts were examined they were kept very well. In Tanjore and South Arcot, however, several of the village accounts were incorrect. The Collector of South Arcot ascribes the inaccuracy of the accounts to the insufficiency of the inspecting staff. The Board have addressed Government on this subject in a separate Proceedings.

77. SUB-DIVISION OF JOINT LIABILITIES OF SHARE-HOLDERS IN THE ENFRANCHISED WHOLE INAM VILLAGES.—No application appears to have been made in any district for the sub-division of a whole village, with reference to G.O., dated 18th October 1867, No. 2,451. The Board fear that the order will for ever remain a dead letter for the reasons given in the last year's report.

78. FOREST.—The Board have not dwelt upon the Forest revenue, as the accounts are kept for the official year, and a separate administration report with full details is forwarded.

79. In conclusion, the Board regret the delay in the submission of this report, which is caused by their Head Sheristadar having been engaged in the revision of the Village Manual. They, however, beg to observe that it is almost

Faslis.	Date of submission of Report.	impossible to despatch the report before
1263... ..	4th July 1855.	the end of December every year.
1264... ..	22nd „ 1856.	Within the last twenty years, the Board
1265... ..	12th October 1857.	were able to send the report within the
1266... ..	17th June 1858.	prescribed time only in two years, and
1267... ..	30th „ 1859.	the reports were not, as a rule, sent
1268... ..	20th February 1860.	earlier than the end of February. The
1269... ..	16th „ 1861.	reports of Collectors are not completely
1270... ..	7th June 1862.	received before November, notwithstanding
1271... ..	4th February 1863.	repeated reminders, and it
1272... ..	22nd „ 1864.	takes at least two months for the Board
1273... ..	24th „ 1865.	to have the accounts examined and the
1274... ..	27th March 1866.	report drawn up. Strict orders will,
1275... ..	11th June 1867.	however, be issued to Collectors to
1276... ..	10th July 1868.	submit their reports complete by 15th
1277... ..	31st March 1869.	October, and every effort will be made
1278... ..	28th February 1870.	to send the general report to Government within the prescribed date hereafter;
1279... ..	19th December 1870.	but the Board fear that it will be necessary to ask for an extension of time.
1280... ..	18th „ 1871.	
1281... ..	24th February 1873.	
1282... ..	25th March 1874.	

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 1.—Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1283.

DISTRICTS.	Settled by Collectors.			Settled by Sub-Collectors.			Settled by Head Assistant Collectors.			Settled by Deputy-Collectors.			TOTAL.						LAST FASLI.		
	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Distribution of Puttas.					Number of Taluqs.	Number of Villages.	Number of Puttas.	
													Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1. Ganjam ...	1	898	9,008	1	146	9,238	1	353	19,993	...	...	...	3	1,397	345	2,618	35,276	38,239	3	1,400	38,149
2. Vizagapatam...	...	...	...	2	167	4,592	...	...	...	...	...	...	2	167	277	150	4,165	4,592	2	156	4,540
3. Godavery ...	3	279	12,730	2	242	21,011	2	159	9,643	3	302	18,780	10	932	3,791	18,979	39,394	62,164	9	940	61,615
4. Kistna ...	4	490	45,387	2	228	30,758	2	364	34,928	2	222	36,033	11	1,304	1,15,239	5,967	25,910	1,47,106	11	1,341	1,43,163
5. Nellore ...	2	252	23,136	3	313	32,598	2	112	13,395	2	192	18,906	9	869	29,477	...	58,558	88,035	9	869	86,059
6. Cuddapah ...	2	191	29,827	3	297	42,725	2	162	28,692	4	393	51,909	11	1,043	9,818	32,855	1,10,480	1,53,153	11	1,049	1,52,324
7. Bellary ...	4	495	32,345	4	514	44,037	2	280	23,100	5	1,013	46,973	15	2,302	8,883	26,249	1,11,323	1,46,455	15	2,301	1,43,316
8. Kurnool ...	1	101	9,111	...	...	...	2	138	24,274	5	458	56,895	8	697	15,053	4,124	71,103	90,280	8	697	86,923
9. Madras ...	...	...	...	...	...	...	...	...	...	1	21	...	1	21	...	...	...	...	1	21	...
10. Chingleput ...	3	586	29,244	3	1,058	28,243	...	...	...	...	...	...	6	1,644	2,842	42,334	12,311	57,487	6	1,644	55,803
11. North Arcot ...	3	1,010	60,405	3	1,072	79,193	2	426	28,509	1	420	30,349	9	2,928	8,268	1,02,877	87,811	1,98,456	9	2,930	1,96,832
12. South Arcot ...	2	525	72,469	3	1,095	97,392	1	550	43,158	2	828	57,790	8	2,998	8,839	77,055	1,84,915	2,70,809	8	2,999	2,74,109
13. Tanjore ...	3	761	36,619	2	684	26,662	2	495	17,186	2	521	47,231	9	2,411	4,714	45,420	77,554	1,27,698	9	2,411	1,24,685
14. Trichinopoly ...	2	406	64,785	...	...	...	2	485	37,388	1	364	37,221	5	1,255	5,728	31,473	1,02,193	1,39,394	5	1,255	1,37,078
15. Madras ...	2	293	53,951	2	252	42,593	...	...	...	2	239	50,176	6	784	10,339	40,790	95,591	1,46,720	6	783	1,47,019
16. Tinnevely ...	3	323	57,421	2	318	26,376	3	178	34,732	1	136	27,115	9	960	77,656	17,938	50,050	1,45,644	9	1,094	1,46,649
17. Coimbatore ...	3	428	67,481	2	170	35,575	2	325	49,804	3	595	78,476	10	1,518	25,144	810	2,05,382	2,31,386	10	1,517	2,31,476
18. Nilgiris ...	1	17	3,018	...	...	...	...	...	...	...	...	...	1	17	342	...	2,676	3,018	1	17	3,043
19. Salem ...	2	934	41,287	3	980	70,681	2	457	48,487	2	172	42,479	9	2,543	46,747	9,448	1,46,739	2,02,934	9	2,545	2,04,688
20. South Canara...	2	450	11,426	...	...	...	3	834	26,349	...	...	...	5	1,284	876	16	36,883	37,775	5	1,284	37,455
21. Malabar ...	2	42	11,474	3	128	43,268	3	172	72,254	2	89	42,883	10	431	3,871	13,596	1,52,412	1,69,879	10	431	1,67,634
Total...	45	8,436	6,71,124	40	7,614	6,34,942	34	5,490	5,11,893	38	5,965	6,43,216	157	27,555	3,78,249	4,72,199	16,10,726	24,61,174	156	27,683	24,43,060

* Quit-rent bills issued every year are omitted to be exhibited in this—Vide paragraph 7 of G. O., dated 3rd April 1864, No. 785.
† One village not taken into account by the Collector who has been called upon to explain.

No. 2.—Comparative Statement of Prices for Fasli 1283.

DISTRICTS.	Commutation price converted to Rupees per Madras Garce of 3,200-Measures of 120 Rupees weight.		PADDY PER GARCE.						CHOLUM OR JAVARY PER GARCE.			CUMBOO OR BAJERA PER GARCE.			RAGGY PER GARCE.			HORSE-GRAM PER GARCE.		
	Wet land.	Dry land.	First Sort.			Second Sort.			Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.	Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.	Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.	Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.
			Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.	Average price for 10 years, from Fasli 1273 to 1282.	Fasli 1282.	Fasli 1283.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam .....	...	...	125	98	98	115	87	87	187	146	134	140	128	130	160	133	122	176	182	184
2. Vizagapatam ..	193	127	149	146	118	138	133	112	180	179	155	156	158	124	171	177	143	188	241	149
3. Godavery .....	...	...	129	122	116	120	113	109	151	153	140	121	124	123	139	129	124	166	213	159
4. Kistna	168	216	170	169	177	158	162	159	205	235	236	189	188	228	148	170	179	226	250	222
5. Nellore	83	117	175	140	156	161	124	137	187	148	211	175	140	198	161	122	174	237	231	243
6. Cuddapah ...	159	209	234	169	164	206	148	144	241	176	199	230	163	178	223	150	170	263	236	250
7. Bellary .....	...	...	215	157	161	193	137	141	250	158	170	246	168	173	216	127	139	274	174	184
8. Karnool	119	123	224	192	166	200	178	147	235	169	169	238	164	155	216	149	149	270	193	195
9. Madras .....	...	...	...	125	156	...	116	148	...	169	228	...	148	213	...	134	176	...	228	251
10. Chingleput...	78	...	182	131	153	165	115	141	242	185	216	215	150	164	220	147	191	292	275	296
11. North Arcot.	85	92	165	116	136	152	105	128	207	108	205	192	115	186	191	123	175	234	194	227
12. South Arcot.	78	78	162	125	158	147	114	144	182	150	248	174	140	211	176	130	202	235	253	303
13. Tanjore	56	...	164	133	141	151	125	128	201	180	173	164	135	157	168	134	147	243	231	250
14. Trichinopoly	67	79	186	141	157	169	125	140	182	135	191	178	130	180	169	124	169	223	219	261
15. Madura	59	46	186	157	172	174	141	157	156	137	169	165	120	153	164	121	162	200	167	244
16. Tinnevely...	79	...	236	198	204	204	179	180	237	202	198	244	191	221	219	167	201	278	258	327
17. Coimbatore.	87	74	232	174	185	205	148	167	255	175	234	200	186	177	210	131	170	248	173	230
18. Nilgiris .....	...	...	...	...	...	...	...	...	355	237	304	304	205	291	314	198	256	343	264	337
19. Salem.....	96	96	183	144	164	166	126	144	199	139	169	174	127	156	177	114	122	216	177	226
20. South Canara	139	...	...	...	...	161	147	135	...	...	...	...	...	...	238	178	186	294	243	300
21. Malabar	76	59	204	185	183	188	168	167	237	174	...	229	178	...	225	203	194	299	237	292
Average ..	101	110	184	149	156	167	135	140	215	168	197	197	150	180	195	143	169	245	221	242

No. 3.—Statement of Ryots' Holdings, Cultivation, and Settlement for Faslî 1283.

DISTRICTS.	Villages.	RYOTS' HOLDINGS.			
		DRY.		WET.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
	NO.	ACRES.	RS.	ACRES.	RS.
1. Ganjam... ..	1,397	111,006	1,41,646	182,777	5,27,761
2. Vizagapatam... ..	167	57,850	58,000	24,983	1,30,835
3. Godavery	982	448,719	7,04,527	275,477	7,47,747
4. Kistna	1,304	1,641,622	23,37,444	178,015	7,07,101
5. Nellore	869	723,504	8,70,742	187,893	8,39,698
6. Cuddapah	1,043	1,184,048	8,90,910	114,056	7,57,918
7. Bellary	2,302	2,415,307	14,83,245	115,185	5,61,946
8. Kurnool... ..	697	1,195,993	11,14,404	27,721	1,77,899
9. Madras	21	...	.....	...	.....
10. Chingleput	1,644	240,485	3,44,883	279,942	10,30,768
11. North Arcot	2,928	462,097	6,38,927	204,029	11,63,308
12. South Arcot	2,998	905,069	15,38,984	279,158	14,86,960
13. Tanjore... ..	2,411	292,001	3,64,546	740,887	36,08,913
14. Trichinopoly... ..	1,255	808,108	7,54,622	135,520	5,66,093
15. Madura	784	711,764	9,19,956	155,699	6,44,585
16. Tinnevely	960	1,121,248	8,36,658	174,745	17,56,827
17. Coimbatore	1,518	2,200,156	19,56,443	90,326	6,59,456
18. Nilgiris... ..	17	62,816	33,214	40	90
19. Salem	2,543	1,118,509	12,89,976	91,300	5,11,065
20. South Canara	1,284	...	.....	.....	.....
21. Malabar	431	397,267	6,17,672	387,426	11,65,749
Total...	27,555	16,097,569	168,96,799	3,645,179	170,44,717

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

DISTRICTS.	RYOTS' HOLDINGS.— (Concluded.)		DEDUCT LANDS	
	TOTAL.		DRY.	
	Extent.	Assessment.	Extent.	Assessment.
	7	8	9	10
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	293,783	6,69,407	1,576	2,063
2. Vizagapatam	82,833	1,88,835	3,997	2,806
3. Godavery	724,196	14,52,274	53,968	86,438
4. Kistna	1,819,637	30,44,545	89,619	1,24,476
5. Nellore	911,397	17,10,440	53,751	77,864
6. Cuddapah... ..	1,298,104	16,48,828	32,847	19,097
7. Bellary	2,530,492	20,45,191	208,456	78,154
8. Kurnool	1,223,714	12,92,301	58,540	35,056
9. Madras ... ..	.....	.....	.....	.....
10. Chingleput	520,427	13,75,651	26,511	39,978
11. North Arcot	666,126	18,02,235	42,025	54,691
12. South Arcot	1,184,227	30,25,944	92,826	1,45,166
13. Tanjore	1,032,888	39,73,459	5,369	8,343
14. Trichinopoly	943,628	13,20,715	35,544	32,667
15. Madura	867,463	15,64,541	33,192	39,374
16. Tinnevely	1,295,993	25,93,485	68,265	49,863
17. Coimbatore	2,290,482	26,15,890	52,656	46,030
18. Nilgiris	62,856	33,304	1,475	799
19. Salem	1,209,809	18,01,041	102,562	1,17,396
20. South Canara ... ..	.....	.....	.....	.....
21. Malabar	784,693	17,83,421	100,281	69,470
Total...	19,742,748	339,41,516	1,063,460	10,29,731

and Settlement for Fasli 1283—(Continued.)

GIVEN UP OR TRANSFERRED TO OTHER HEADS.				REMAINDER.	
WET.		TOTAL.		DRY.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
11	12	13	14	15	16
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
2,335	6,975	3,911	9,038	109,430	1,39,583
1,957	9,964	5,954	12,770	53,853	55,194
24,161	63,203	78,129	1,49,641	394,751	6,18,089
34,773	3,61,796	124,392	4,86,272	1,552,003	22,12,968
15,642	64,096	69,393	1,41,960	669,753	7,92,878
3,066	17,748	35,913	36,845	1,151,201	8,71,813
5,313	22,856	213,769	1,02,010	2,206,851	14,05,091
1,918	9,740	60,458	44,796	1,137,453	10,79,348
.....
20,358	79,157	46,869	1,19,135	213,974	3,04,905
5,569	29,592	47,594	84,283	420,072	5,84,236
8,153	41,107	100,979	1,86,273	812,243	13,93,818
16,559	74,322	21,928	82,665	286,632	3,56,203
532	1,625	36,076	34,292	772,564	7,21,955
4,641	18,521	37,833	57,895	678,572	8,80,582
37,011	4,34,853	105,276	4,84,716	1,052,983	7,86,795
2,364	16,989	55,020	63,019	2,147,500	19,10,413
.....	.....	1,475	799	61,341	32,415
4,974	27,849	107,536	1,45,245	1,015,947	11,72,580
.....
60	330	100,341	69,800	296,986	5,48,202
189,386	12,81,723	1,252,846	23,11,454	15,034,109	158,67,068

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

DISTRICTS.	REMAINDER.—(Concluded.)			
	WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.
	17	18	19	20
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	180,442	5,20,786	289,872	6,60,369
2. Vizagapatam	23,026	1,20,871	76,879	1,76,065
3. Godavery	251,316	6,84,544	646,067	13,02,633
4. Kistna	143,242	3,45,305	1,695,245	25,58,273
5. Nellore	172,251	7,75,602	842,004	15,68,480
6. Cuddapah	110,990	7,40,170	1,262,191	16,11,983
7. Bellary	109,872	5,38,090	2,316,723	19,43,181
8. Kurnool	25,803	1,68,157	1,163,256	12,47,505
9. Madras ... ..	.....	.....	.....	.....
10. Chingleput	259,584	9,51,611	473,558	12,56,516
11. North Arcot	198,460	11,33,716	618,532	17,17,952
12. South Arcot	271,005	14,45,853	1,083,248	28,39,671
13. Tanjore	724,328	35,34,591	1,010,960	38,90,794
14. Trichinopoly	134,988	5,64,468	907,552	12,86,423
15. Madura	151,058	6,26,064	829,630	15,06,646
16. Tinnevely	137,734	13,21,974	1,190,717	21,08,769
17. Coimbatore	87,962	6,42,467	2,235,462	25,52,880
18. Nilgiris	40	90	61,381	32,505
19. Salem	86,326	4,83,216	1,102,273	16,55,796
20. South Canara ... ..	.....	.....	.....	.....
21. Malabar	387,366	11,65,419	684,352	17,13,621
Total...	3,455,793	157,62,994	18,489,902	316,30,062

and Settlement for Fasli 1283. — (Continued.)

LANDS TAKEN UP OR TRANSFERRED FROM OTHER HEADS.					
DRY.		WET.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
21	22	23	24	25	26
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,432	2,211	2,316	7,183	3,748	9,394
3,931	2,811	1,967	8,865	5,898	11,676
26,662	60,029	48,623	98,021	75,285	1,58,050
65,893	2,24,475	37,560	65,186	103,453	2,89,661
46,246	44,761	17,241	2,50,290	63,487	2,95,051
33,695	18,149	3,044	19,517	36,739	37,666
194,564	92,487	5,669	22,903	200,233	1,15,390
66,952	46,195	1,020	6,049	67,972	52,244
...
16,364	25,124	17,836	71,259	34,200	96,383
18,253	23,918	5,460	28,268	23,713	52,186
43,951	75,853	6,922	35,548	50,873	1,11,401
6,181	8,877	18,057	78,981	24,238	87,858
41,899	43,018	679	2,238	42,578	45,256
37,611	43,005	4,953	20,399	42,564	63,404
80,608	51,012	41,587	3,15,678	122,195	3,66,690
47,860	44,279	2,187	15,955	50,047	60,234
5,669	8,676	...	...	5,669	8,676
82,862	73,680	8,573	42,572	91,435	1,16,252
...
97,402	73,827	805	1,579	98,207	75,406
918,035	9,62,387	224,499	10,90,491	1,142,534	20,52,878

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

DISTRICTS.	TOTAL			
	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
	27	28	29	30
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	110,862	1,41,794	182,758	5,27,969
2. Vizagapatam... ..	57,784	58,005	24,993	1,29,736
3. Godavery	421,413	6,78,118	299,939	7,82,565
4. Kistna	1,617,896	24,37,443	180,802	4,10,491
5. Nellore	715,999	8,37,639	189,492	10,25,892
6. Cuddapah	1,184,896	8,89,962	114,034	7,59,687
7. Bellary	2,401,415	14,97,578	115,541	5,60,993
8. Kurnool... ..	1,204,405	11,25,543	26,823	1,74,206
9. Madras ... ..	...	...	...	...
10. Chingleput	230,338	3,30,029	277,420	10,22,870
11. North Arcot... ..	438,325	6,08,154	203,920	11,61,984
12. South Arcot... ..	856,194	14,69,671	277,927	14,81,401
13. Tanjore	292,813	3,65,080	742,385	36,13,572
14. Trichinopoly	814,463	7,64,973	135,667	5,66,706
15. Madura	716,183	9,23,587	156,011	6,46,463
16. Tianevelly	1,133,591	8,37,807	179,321	16,37,652
17. Coimbatore	2,195,360	19,54,692	90,149	6,58,422
18. Nilgiris... ..	67,010	41,091	40	90
19. Salem	1,098,809	12,46,260	94,899	5,25,788
20. South Canara ... ..	...	...	...	...
21. Malabar... ..	394,388	6,22,029	388,171	11,66,998
Total...	15,952,144	168,29,455	3,680,292	168,53,485

and Settlement for Fasli 1283—(Continued.)

HOLDINGS.		Second Crop Assessment.	Water-tax on Government land.	Total.	DEDUCT REMISSIONS.
TOTAL.					Waste remis- sions as per Enclosure A.
Extent.	Assessment.				
31	32	33	34	35	36
• ACRES.	RS.	RS.	RS.	RS.	RS.
293,620	6,69,763	...	70	6,69,833	11,838
82,777	1,87,741	...	806	1,88,547	...
721,352	14,60,683	13,479	9,65,999	24,40,161	31,232
1,798,698	28,47,934	149	5,71,624	34,19,707	42,872
905,491	18,63,531	15,077	25,779	19,04,387	37,883
1,298,930	16,49,649	68,842	61,173	17,79,664	35,285
2,516,956	20,58,571	91,968	51,826	22,02,365	36,700
1,231,228	12,99,749	26,788	29,621	13,56,158	2,896
...
507,758	13,52,899	85,097	42,643	14,80,639	2,13,391
642,245	17,70,138	53,487	77,965	19,01,590	48,483
1,134,121	29,51,072	42,794	2,02,282	31,96,148	48,037
1,035,198	39,78,652	71,405	1,36,085	41,86,142	8,232
950,130	13,31,679	97,454	35,003	14,64,136	1,307
872,194	15,70,050	30,862	1,834	16,02,746	57,541
1,312,912	24,75,459	1,22,500	3,188	26,01,147	1,49,313
2,285,509	26,13,114	337	9,888	26,23,339	8,923
67,050	41,181	...	...	41,181	...
1,193,708	17,72,048	..	4,647	17,76,695	17,005
...	12,78,066	...	...	12,78,066	3,374
782,559	17,89,027	...	...	17,89,027	1,216
19,632,436	349,61,006	7,20,239	22,20,433	379,01,678	7,55,528