

Fasli 1268.—At the commencement of this Fasli the Panchapalliem taluq was transferred to the Kurnool district, and this fact must not be lost sight of when comparing the revenue under the revised settlement with that raised in previous years. The new rates were introduced in the eleven remaining taluqs, and this and the fall of abundant and seasonable rain had the effect of greatly extending the cultivation. During this year many petty little taxes, such as on the bark used in distilling arrack, on gum collected from the acacia and on certain leaves used in the preparation of indigo, were abolished.

In Fasli 1270 the Yadiki taluq was broken up and its villages divided between the Gooty and Tâdpatri taluqs. In this and the three following years prices continued to rise, and the ryots of the Alûr and Adoni taluqs made enormous profits by cotton. Price lists are given in the appendix.

The season of 1275 was most unfavorable and in Fasli 1276 the distress amounted to famine. The south-west monsoon totally failed, cholera swept over the district, and prices rose 300 per cent., on account of the general scarcity and because it was impossible to procure means of transport. An account of the famine and the relief measures adopted will be found in another place.

Two other points call for notice before this chapter is closed; the one is the abolition of the Appanam system, the other the enquiry into existing Inams and their enfranchisement under certain rules. The first was peculiar to this and the Cuddapah district, and was finally abolished in Fasli 1277. The latter was part of a scheme extending to the whole of the Presidency.

CHAPTER III.

REVENUE ADMINISTRATION.

The charges of the Collector and Division Officers.—Tahsildars and Deputy Tahsildars and their establishments.—Village officers, their duties and their remuneration.—Statement of Inam held by them and estimate of their fees.—Method of collecting land revenue.—The district Hukamnama, (code of rules applicable to the land revenue.)

The authority of the Collector is general throughout the district, but for the sake of convenience the district is divided into *divisions*,

In Fasli 1244 and 1245 prices again fell and the result was as usual a great decrease in cultivation, though this was to some extent balanced by the fine harvest of the latter year. There was a temporary rise early in Fasli 1246, but as soon as the rains fell prices receded to their former level and remained steady. Still they were sufficiently high to be remunerative to the ryots and the revenue was collected without much difficulty. Cowle cultivation was prosecuted with much spirit, and much valuable black land reclaimed. In the Akúr taluq the lands given on cowle increased three-fold in four years, and in the beginning of Fasli 1247 lands bearing an assessment of Rupees 1,91,114 were held on these favorable terms.

The seasons of Fasli 1247 and 1248 were unfavorable, and the effect on the revenue and the agricultural stock was equally disastrous. The latter season approached almost to a year of famine, and the scantiness of the out-turn affected prices which rose 52 per cent. above the average of the past three seasons. More than 4,000 ryots resigned their puttahs, and the total demand was only 18,19,593 Rupees, or a decrease of $4\frac{1}{2}$ lakhs.

In July 1837 Mr. Robertson died suddenly from fever at Anantapúr, and was eventually succeeded by Mr. Mellor. Soon after his appointment he obtained the sanction of the Board to remove to Bellary on the ground that the accommodation at Anantapúr was defective, and that inconvenience was caused by the distance he was from his treasury. The Sub-Collector was placed in charge of the five southern taluqs.

After the three years of scarcity came three good years—Faslís 1249, 1250 and 1251. The rain-fall was abundant and the people free from epidemic sickness. In spite of falling prices the revenue increased yearly, and in Fasli 1251 the demand was Rupees 23,38,764; higher than it had been in any year since Fasli 1229. Still it was collected without difficulty, for as the Collector remarked, “the waste charged is very small, only 1 per cent., and still less if the waste imposed on ryots cultivating Inam to excess be excluded.” The continued fall of prices is shown in a table in the appendix.

Mr. Mellor proved in his Jamabandi report that the revenue though apparently below that of Fasli 1218 was really above it

when due allowance was made for the sanctioned remission of 25 per cent.

Beriz Fasli 1218 = Rupees	26,67,964
" " 1251 = " "	23,15,844
	— 3,52,120
Add fixed remission of 25 per cent...	+ 6,67,860
	+ 3,15,740 Rupees.

“The fixed remissions” he says “have reduced the present revenue below that of Fasli 1218 by Rupees 3,52,120 or 13 per cent.

On the other hand if these remissions had never been given the gross increase of assessment would have been Rupees 3,15,720 or 11 per cent. Almost half of the remissions of Fasli 1232 have been made good by increased cultivation.”

The seasons of Faslis 1252, 1253, 1254 and 1255 were throughout unfavorable, though curiously enough prices continued steadily to fall, and the general distress to increase. In 1252 the monsoon failed, no tanks filled, and later a severe storm destroyed the cotton crop. Cholera and cattle disease devastated the district, and the realization of the settlement was impossible. In 1253 enough rain fell in September to induce the ryots to commence cultivation though in no year were the applications for cowles so few. The harvest was very scanty and their expectations were disappointed. The Collector accounts for the prevailing distress by arguing that during the last 40 years the peace had induced a large increase of cultivation in the Mysore and Hyderabad countries, and that there was no longer the market for exported grain that there was in the earlier years of the century. And things went on in the same way year after year till at last in 1846 Mr. Mellor submitted a long report to the Board on the state of the district. He affirmed that all classes in the district were in a state of great distress, chiefly because their lands were still over-assessed, but also because of the low prices then ruling, and which year by year were becoming less remunerative to the ryot, so that throughout the district land had no saleable value. The Board however were not prepared to accept the collector's advice, and again to reduce the assessment, and

seemed to think that the admitted distress was due to causes which were only temporary. They add that "there are immense tracts of cotton soil now lying waste which may be had on most favorable terms under cowle. It is not likely under these circumstances that there should be a great demand for fully-assessed land. The government also showed that no more was being taken from the ryot, than at all events in theory the State had always taken from him: "It was supposed originally that the government share was 45 per cent. of the gross produce, but now that this has been converted into a money payment the prosperity of the ryots must depend on the price they can get for their produce. The share taken by government will virtually increase as the price of grain decreases. Had the assessment remained unaltered, assuming the government share to have been 45 per cent. of the gross produce when paddy was Rupees 115 per garce, the share of government during the last 10 years with paddy at Rupees 84 per garce would have been 60 per cent. But it has always been considered that the remissions of 1820 were equivalent to reducing the government share 12 per cent. The share actually taken by government with grain at its present price is therefore 48 per cent. of the gross proceeds."

SECTION V.

Mr. Pelly, Collector—Abolition of dittum—Board decline to abolish the Appanam system—General reduction of assessment carried out by Mr. Pelly—Its results—Transfer of the Panchapalliem and break up of the Yadiki taluq—Concluding remarks—The Inam settlement.

The discussion thus opened lasted for several years and fresh reductions were strongly urged by Mr. Pelly, who for many years had been Head Assistant of the district and who succeeded Mr. Mellor in 1850. It was not till 1856 that the reduction was sanctioned. But before any account is given of this, attention must be given to other revenue improvements carried out by Mr. Pelly.

The first was the abolition of the system of "Dittum." "In ryotwari districts the word "Dittum" signifies an account taken

by the native revenue servants at the beginning of the cultivation season (July and August) of the amount of land the ryots intend to cultivate, or which they intend to throw up. The result is an estimate of the land revenue that may be expected in the Faslî just commenced. In practise however this was accompanied with inducements and injunctions to the ryots to take up more lands than they had the means of cultivating, in order to make a great show on paper, and the ryots used to consider themselves obliged to cultivate what was thus saddled upon them, for the force of influence and authority generally overcame remonstrance and resistance. In some cases however it was an understood thing, that the ryots were not to be forced to pay for all they entered their names to, unless they cultivated it all. These defects in practise involved either an objectionable enforcement of cultivation or a mockery of accounts, and have as such been abandoned. What may now be called the "Dittum," or estimate of expected revenue for the year, is the revenue of the holdings of the past year, plus extra lands for which Dharkasts have been made, and minus such holdings as have been given up by Razinamah."

Mr. Pelly, also recommended the abolition of the Appanam system under which Potails with large Inams were obliged to hold a certain quantity of Circar land. But the Board objected. "In the ceded districts," they remark, "the Potails enjoy very large Inams, because in addition to their ordinary duties they were held answerable for keeping up the cultivation of the village. When therefore ryots went away and gave up their lands, the Reddies were required to engage for the cultivation, and on this principle the Appanam system is founded. It is undesirable, but before it is abolished there must a full enquiry into Inams, and they must be put on the same footing as in other districts."

The Collector a little later represented that the tax known as Inam Taffrik led to injurious interference, and urged that if only the assessment were lowered there would be no fear of ryots deserting Circar for Inam land.

At this time, out of 1,562,323 acres of Inam land with an assessment of Rupees 20,82,893, acres 1,072,500 assessed at Rupees 15,71,398 were cultivated, and the remainder 489,783 acres assessed at Rupees 5.11.495 were waste.

derived from the possession of Inam lands and part from fees. "With the exception of garden-land and sugar-cane plantations for which fees are paid partly in ready money and partly in produce, the fees for other crops are paid in grain by the ryots themselves." With regard to 'Vertana' or the fees paid by the non-agricultural classes, the Collector, Mr. Hathaway, was unable to form an opinion of the usual rates (which varied in every village) or of the total sum thus paid each year, but thought they might amount to Rupees 20,000. "There are other rates of a less clearly defined and less regulated character levied chiefly by the police from a variety of sources. They consist of certain shares of cut grain, certain handfuls of thrashed grain at the floor, fees on ceremonies and on transit of goods, certain claims on the flocks of the village, &c." The whole of these fees might amount, Mr. Hathaway thought, to Rupees 2,78,000.

The total emoluments of the village servants as estimated and ascertained by Mr. Hathaway are shown in the following table. The Inam land of course remains the same year after year, but the fees vary, and even if they did not, the estimate is only guess-work:—

	INAM.				FEES.			Total.
	Acres.	Assesst.	Quit Rent.	Net Total.	Fees.	Quit rent.	Net Total.	
		RS.	RS.	RS.	RS.	RS.	RS.	
1. Potails.....	191,506	1,71,023	42,400	1,23,623	60,791	..	60,791	1,89,414
2. Karnams	195,412	1,71,489	26,349	1,45,140	69,639	..	69,639	2,14,799
3. Shroffs	7,707	5,848	1,313	4,535	3,073	..	3,073	7,608
4. Niringuntis	2,794	7,572	2,619	4,953	5,582	..	5,582	10,835
5. Chucklers.....	27,481	19,004	13,772	5,232	77,690	8,699	68,991	74,223
6. Pariahs.....	7,881	5,596	166	5,430	9,414	1,164	8,250	13,680
7. Toties.....	2,771	4,327	3,107	1,220	8,926	..	8,296	10,146
8. Barikis.....	8,221	6,905	850	6,055	6,976	..	6,876	12,931
9. Monigars.....	2,400	1,713	231	1,482	117	..	117	1,754
10. Tahsilpedas.....	406	188	33	165				
11. Kattubadis.....	45,400	46,736	2,138	44,598	44,598
12. Kavalis.....	11,240	20,600	243	20,357	3,074	..	3,074	23,431
13. Taliaris.....	132,032	1,09,500	9,533	99,967	32,607	..	32,607	1,32,574
Total..	635,251	5,70,501	1,02,754	4,67,747	2,78,089	9,863	2,68,226	7,35,973

The duties of Potails, Karnams, Shroffs and Niringuntis have been explained. Chucklers, Pariahs and Toties are the people spoken of above as MaLs and Madigas. Nos. 8 to 11 are inferior village servants, and Nos. 12 and 13 are the village police.

All these village offices are hereditary. The words "Miras" and "Mirasidar" have a totally distinct meaning from what they have in the southern districts of the presidency. In Bellary the word "Mirasidar" means a member of a family from which the village officers are selected, and which enjoys the Inam attached to the office. To say of a man that he is a Mirasidar of a certain village conveys no meaning, it is necessary to say whether he is a Karnam Mirasidar, or a Barber Mirasidar, or even a Taliari Mirasidar.

Suits for office, or to be declared entitled to a share in the Inam of any particular office are very common, and are decided under Regulation VI of 1831. Under this regulation office-holders bring suits if their emoluments are insufficient, and if they desire them supplemented by contribution from the other Mirasidars who enjoy portions of the Inam but do no service. These cases are usually decided by a reference to "Monro's Scale," a copy of which has been given in the appendix. Women and minors are permitted to succeed to these offices, in which case they discharge their duties by a Gomasta, who is generally a near relation.

Each Mirasidar is capable of holding office and has a claim to be appointed in preference to any outsider. In the case of the death of the office-holder, his heir is almost invariably appointed in preference to any other of the Mirasidars.

Till 1864 the Reddi Mirasidars of certain villages used to hold office in turn for one year. It was found that this led to divided responsibility and the practise has been stopped. One Reddi is now appointed to each village and remains in office till he resigns, dies or is superseded for misconduct. Taliaries alone are permitted to hold office in rotation.

The larger villages have sometimes two Reddis, and in this case one does the magisterial work, and the other looks after the collection of the revenue. When a village has many hamlets, one Reddi Mirasidar is appointed for the chief village (cusba) and another for the hamlets (muzra).

The grades of revenue officers, their duties, salaries, &c., having been explained, it is necessary to glance at the system by which the land revenue is collected. As the system is, with one or two slight variations, common to all the ryotwari districts, a brief sketch is all that is necessary for the purposes of this manual.

The revenue year or Fasli commences on July 1st. The latest date for the relinquishment of land is July 15th, and it is assumed

that each ryot intends to retain all the land which was entered in his puttah in the previous year, unless he has relinquished it before that date.

Dharkasts or applications for unoccupied lands may be made at any time during the Fasli. The Hukannama rules subjoined explain the course followed on the presentation of a 'dharkast.' It will be observed that no enquiry is made whether or not the applicant has the capital and stock necessary for cultivating the land, nor is any security taken from him. Hence many who in a Zemindari district would be coolies or day-labourers, are in Bellary tenants holding direct from Government. They live from hand to mouth, cultivate their one or two acres in a miserable way, and abscond in the first bad season. Between December and March each taluq is visited by the Collector or one of the division officers for "Jamabandi" or the annual settlement. "The object of this settlement is not to adjust the rates of assessment but to ascertain what extent is liable to assessment, what amount of revenue is due from each individual ryot according to the extent of his cultivation, what changes have taken place in the occupation of lands, what old lands have been thrown up, what new lands taken, what transfers are necessary, &c."—(Board's Proceedings, 10th April 1828).

Each ryot has a puttah, showing the area of the fields in his holding and the assessment due thereon. This assessment he is permitted to pay in instalments or "kists." In the following table the months in which these kists are payable is shown. Under recent orders the 15th of the month is the date on which the kist is due, and all sums remaining unpaid after that date are 'arrears.'

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
1. For all crops except the Vaisakh or later wet crop	RS. 10	RS. 20	RS. 20	RS. 20	RS. 20	RS. 10	100
2. For the Vaisakh	33½	33½	33½	100

These kists are paid to the village officers, who send the money once a month to the taluq treasury. Each ryot obtains a receipt for all sums so paid by him.

Arrears of revenue are collected under Act II of 1864, Madras. In unfavorable seasons remissions of revenue are granted under certain rules prescribed by the Board of Revenue. (Standing Order, No. 137).

An outline sketch of the mode in which the land revenue is collected has now been given. Fuller particulars and special rules for the district will be found in the "Hukamnama."

PROCEEDINGS OF THE BOARD OF REVENUE, DATED 25TH JUNE 1860,
No. 2,944.

Hukamnama Rules for the District of Bellary.

Ryots' tenure.—A ryot holding a puttah from Government will not be deprived of his right to the land so long as he punctually pays his assessment. He can sublet his land to an under-tenant, but in doing so should execute agreements in writing.

2. **Relinquishment of land.**—He is at liberty to relinquish any portion of his land, provided it is not less than a whole survey field, or a field marked out conformably to the Shikmi number rules (rules by which the division of unusually large fields is regulated) or than the entire portion of a field in his holding, and provided he proffers such relinquishment in writing on or before the 15th July, either to the Tahsildar or Collector.

3. **Applications for land.**—Ryots desirous of occupying new lands, must apply in writing to the Collector or Tahsildar. In the event of there being more than one applicant for the same plot of land, it will be given to the first applicant so far as this can be done consistently with Rule 5.

4. As a general rule, whole fields must be taken; but when the field is very large, it may be divided into two or more numbers, according to the Shikmi number rules, and no subsequent subdivision will be allowed.

5. Preference will be given to applicants for land in the annexed order:—

(a.) To a ryot whose father or near relative was in last occupation of the land, if within one year.

(b.) To a ryot whose land adjoins.

(c.) To the first applicant; a ryot of the village in preference to a stranger.

(d.) In the absence of any of the foregoing privileged persons, the land will be given to the first applicant.

(e.) Nothing is intended by this rule to prevent the Collector from giving waste land in a village to a stranger in preference to a villager.

6. **Transfers of land.**—The following Rules are to be observed in regard to transfers of land :—

(a.) All transfers of land by sale, gift or mortgage, from one ryot to another, are to be entered in the Village Register, and no transfer is to be registered, unless both parties have signed a mutual agreement, attested by the village officers, or unless a decree of the Civil Courts be produced.

(b.) The Potail is to report without delay the death of a puttah-holder to the Tahsildar, who will by a public notice call on his heir to appear before him within a specified time, and in the case of his consent will obtain the Collector's authority to register the land held by the deceased in the name of his legal heir, and issue to him a puttah at the next Jamabandi. Should, however, the nearest of kin decline to accept the land, the Tahsildar will take from him a Muchilka (agreement) to that effect, and expressive of a consent that a transfer be made of it to any other party, whose name, after proper enquiry, may be entered in the Register. Should there be any dispute, the Tahsildar will at once refer the matter to the Collector for his decision.

7. The name of a deceased puttah-holder is never to be retained in the puttah, without the special order of the Collector, beyond the Jamabandi held immediately subsequent to his death.

8. **Unchanged holdings.**—Ryots in whose holdings no alteration has been made since the previous year, are not to be required to enter into any fresh engagements, or take out renewed puttahs unless they like to do so.

9. **Puttahdar liable for the rent.**—As a general rule, the Tahsildar must look to the person whose name is entered in the puttah for the assessment, and in default of its payment, the land and crop as well as the personal property of the defaulter are liable to confiscation and sale.

10. **Gonchi or Partnership Puttahs.**—Partners in gonchi, or joint-puttah, must be made to understand that unless their names are entered in the puttah, the puttah-holder (and not they) is immediately responsible to Government for the assessment, they being liable for their shares to the puttah-holder. Such puttahs may, where it is desired, be divided into individual puttahs.

11. **Trees on Puttah Land.**—Trees growing on puttah land, on which assessment is levied, are not to be separately taxed.

12. **Remissions.**—All land in a ryot's puttab, whether cultivated or not is, as a general rule, to be paid for, and this rule is to be enforced but may be relaxed in the following cases only. Loss of irrigated crops either by deficiency or by excess of water, as in the case of crops withered or flooded, will be regarded as ground for remission, where the damage has occurred clearly from natural causes, and not through any acts or neglect of the ryots. Individual cases of such loss as well as more general damage may, when of sufficient importance, be made matters of separate enquiry and adjudication.

13. **Irrigated waste**, where it is clearly waste from natural causes, will, under the foregoing rule, be also allowed remission, but not where it is waste through the neglect of the holders.

14. Remissions for fallow waste in irrigated land will be granted at the discretion of the Collector, in cases only in which it may be indispensably necessary, and ryots are to understand that, except in extreme cases, they will have to pay for all dry land they occupy.

15. **Fasl Jasti or tax on second crop.**—All irrigated lands, being assessed as one crop, will be charged with Fasl Jasti at 50 per cent. of the assessment when a second crop is sown, with the exception of land planted with sugar-cane, the assessment on which is regulated according to the orders of the Board of Revenue under date 3rd July 1857, which are as follow :

16. **Sugar-cane Assessment.**—Land used for sugar-cane crop is exempt from Fasl Jasti in the first year, provided the fixed assessment is paid, but in the second year the land is liable to the fixed assessment plus Fasl Jasti of 50 per cent. If the land was left unsown in the first year and the assessment has not been paid it will be assessed with the full assessment of the first year and the full assessment and Fasl Jasti of 50 per cent. for the second year.

17. **New Cocoanut and Betel-nut Gardens.**—All Dopyair gardens, planted after the 1st of February 1860, will (under an Order of Government, dated 25th January 1860, No. 29) be exempt from Fasl Jasti or the second crop assessment.

18. **Tirva Jasti Rules on Well-land**—Lands classed under the revised assessment as "well-lands" and usually irrigated also from government tanks or channels are not to be assessed with an extra water tax. But if lands classed as "well-lands," and usually cultivated with well-water only, are newly irrigated with water from

government tank or channel, they will be assessed with a moderate water-tax, not exceeding, in any case, 2 Rupees per acre for one crop, and an additional Rupee, as "Fasl Jasti" for a second crop. The assessment is to be credited to the head of "Nirsaraghi," and the land will remain classed as "well-land."

19. **Lands watered by Wells**, in excess of the area usually irrigated by the well, provided the full demand on such usual area has been paid, but not otherwise, will not be liable to payment of Tirva Jasti. If ryots give up a portion of the land under a well, and cultivate in lieu of it fresh dry land, they will be charged for the new lands at the rate of the old well-land given up.

20. **Dry Lands**.—If dry lands are irrigated from a government tank or channel, an extra rate is, as a general rule, to be levied as follows:—A rate of 5 Rupees per acre, for one crop on lands under the Túngabadra river channels, and of 4 Rupees per acre on lands under river channels and tanks. No higher rate is to be imposed without the orders of the Collector, neither will a lower rate be allowed except in special cases, such as where a ryot has incurred considerable expense in procuring the water, &c., &c.

21. **Dry Lands** liable to extra assessment, or "Tirva Jasti," are to be classed as "dry into irrigated" in the accounts. But dry lands, although irrigated, if not liable to extra assessment, are to remain classed as they are now as "dry."

22. **Improvements made by Ryots**.—No demand beyond the fixed assessment will be made on ryots for improvements made at their own expense, provided the ryot conforms to the rules laid down by the Board of Revenue in the case of new wells, on the 21st May 1855; and in the case of tanks, built or repaired at the ryots' expense, on the 30th April 1855; and in respect of irrigation from natural pools, or jungle streams, to the rules circulated by the Board of Revenue under date 20th September 1859, No. 3,771, and published by the Collector, the two former under date the 20th September 1855, and the latter 11th November 1859.

23. **Ryots wishing for Kowle** for reclaiming waste or planting topes must conform to the established rules.

24. **Liability of Ryots for repairs**.—Ryots are to execute all petty repairs to the irrigation works which water their lands, according to the custom of the village.

25. **Inam Quit-rent**.—The full quit-rent on all Inam lands liable to it is to be collected. Any Inamdar, however, may, by relinquishing the Inam, avoid payment of its Jodi. He may also retain

any portion thereof (if it constitutes a whole field) as puttah land, paying its appropriate assessment.

26. **Quit-rent Puttahs.**—Puttahs for Inams paying quit-rent, are to be issued to the Inamdars, unless they also hold Circar land, in which case, a separate puttah is not necessary, but the quit-rent will be exhibited in the Circar puttah only.

27. **Inam Nirsaraghi.**—Inam land irrigated with water, the property of government, will be charged with a Nirsaraghi, or water-tax, at the same rate as government land under similar circumstances.

28. **Inam Taffrik.**—(a). The Inam Taffrik introduced by the Principal Collector, Mr. Robertson, in Fasli 1234, will be still levied, but no ryot will, in future, be assessable with Bunjar, or waste, on the ground of his cultivating Inam land. The Taffrik is not leviable on quit-rent Inam, but only on those wholly free from assessment; which also are exempt when the whole Circar lands of the village are cultivated.

(b). The rate assessable is one Anna per Rupee of the assessment of the Inam, cultivated by a Circar ryot, in excess of 10 per cent. of the Circar land occupied by him, and two Annas per Rupee on the Inam assessment, if cultivated by a Circar ryot, who holds no Circar Land.

(c). Inamdars cultivating their own lands are not liable to the Taffrik.

29. **Mera Fees.**—Ryots are to pay their Mera fees as usual, but commutation of these fees into direct money payments is to be encouraged, and Tahsildars are to enquire and to report whenever this is practicable.

30. **Kists.**—Kists are to be collected with punctuality, and remitted by the Potail to the taluq treasury. Receipts for kists are to be written in the ryots' receipt books (which have been furnished to them) and signed by the Potail immediately, and the book to be returned to the ryots.

The kists are due as follows :—

10 per cent.....	1st kist,	November.
20 „	2nd „	December.
20 „	3rd „	January.
20 „	4th „	February.
20 „	5th „	March.
10 „	6th „	April.
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100		

31. **General Instructions—Kabulati.**—No^a Kabulati is henceforth to be made by the Tahsildars. They are, however, occasionally to make a tour through their district, and ascertain the amount of water that exists, and the state of cultivation, investigating at the same time any complaints that may be preferred.

32. **Kandachar Remissions.**—The Kandachar remissions have, by the new assessment, in many instances, been absorbed in the reduction of the old assessment, and in such cases will no longer be allowed. Those that have not been absorbed will be dealt with by the Inam Commissioner, and for the present, be allowed where service is performed by the Kandachar peons. But if a peon wishes to be exempt from service, he may resign, and the Kandachar remission will then cease.

33. **Kattigatta Remissions.**—Kattigatta remissions will continue, as at present, subject to the settlement of the Inam Commissioner.

34. **Shamilat Dasavandum Remissions.**—Shamilat Dasavandum remissions are to be henceforth deducted in a lump from the village demand, instead of being entered in each individual puttah.

35. **Government Servants occupying Land.**—Government servants are not to occupy land without permission of the Collector.

36. **Topes, Jungles, &c.**—Topes and trees which are not situated in Circra fields, or in Inam fields, occupied by ryots, and those which have not been given over by government to other parties, as also jungles, and hilly tracts usually rented out, are to be rented out for a period of five or ten years, by the Tahsildars, to the highest bidder, subject to the direction of the Collector.

37. **Village Officers not removable from office.**—Pottails and Karnams are not to be removed from office without the sanction of the Collector.

38. **Service Emoluments not to be sub-divided.**—Tahsildars are to prohibit, in future, the division of the village service emoluments, which, as far as practicable, are to be held by the party who performs the duty.

39. **Dishonesty in Village Officers.**—The village authorities are cautioned that dishonest practices, such as concealing cultivation, and defrauding the government of its revenues, will on proof, subject them to dismissal and forfeiture of their Inams.

40. **Informers.**—Informers giving accurate information of concealed cultivation previous to the Jamabandi, and after the Karnams' accounts are closed, will be rewarded, with the sanction of the Board of Revenue, at a rate not exceeding 50 per cent. on the net amount of land dishonestly concealed, and brought to light by their instrumentality.

(Signed) J. D. SIM, *Secretary.*

CHAPTER IV. LAND REVENUE.

Area of the district—Circar and Inam lands—Zemindari and ryotwari—Number of villages—Number of puttahs, average holdings and rent rolls—Rates of assessment—Irrigated land, tanks, channels and wells—Land revenue, miscellaneous—Price of land—Leases.

The total area of the district as entered in the survey (Paimaish) accounts is 6,576,999 acres. Of this area, 271,297 acres are unfit for cultivation, being rocky or swampy ground or sand hills.

The following table shows the proportion of Circar and Inam land. The figures are taken from the quinquennial return prepared in Fasli 1276.

	DRY.		WET.		TOTAL.	
	Acres.	Assmt.	Acres.	Assmt.	Acres.	Assmt.
		RS.		RS.		RS.
I.—1. Actual holdings	2,210,658	14,31,879	165,228	6,50,921	2,375,886	20,82,800
2. Waste.....	2,458,546	7,75,962	41,991	1,42,471	2,500,537	9,18,433
Total Circar....	4,669,204	22,07,841	207,219	7,93,392	4,876,423	30,01,233
II.—Inam	1,366,106	9,17,689	63,173	2,77,336	1,429,279	11,95,025
Grand Total...	6,035,310	31,25,530	270,392	10,70,728	6,305,702	41,96,258
					Add Porumboke.....	271,297
					Total Area—Acres.....	6,576,999