

SETTLEMENT REPORT OF THE

33. Nos. 1 and 2 are lands brought under cultivation from waste and Porumboke, amounting to 56,552 acres, bearing an assessment of Rupees 57,500, and, therefore, need no particular comment. I would, however, state that if it were not for the unfavorable character of the season, and the consequent necessity of making large remissions for waste, and for failure of crops as well as short produce, this increased cultivation would have resulted in a large net increase of revenue for the Fasi under consideration.

34. Nos. 3 to 8 are items occurring usually, and require no explanation.

35. In regard to Item No. 9, I would beg to state that certain Punjab Inam lands allotted for the pay of village establishment in Dharapooram and Oodoomalapettai Taluqs in the Sub-division, were converted into Nunjah by irrigation from permanent channels under the Ambrava river, of which a portion sufficient according to Nunjah rate to meet the pay of the servants who held them, was allowed to remain as Inam, and the rest amounting to 6 acres and bearing a Nunjah assessment of 23 Rupees has been included in the Government assets and Puttas issued for the same in the names of the holders.

VI. ACTUAL CULTIVATION.—36. The subjoined Memorandum shows the extent of actual cultivation which amounts to 15,55,128 acres, paying a revenue of 20,67,020: The area is in

COIMBATORE DISTRICT.

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excess of the preceding year 5,054 acres, whilst the revenue is less by Rupees 97,860 owing to remissions:—

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
Dry.....	13,15,623	RS. 12,49,403	RS. 11,52,613	13,26,892	RS. 12,56,269	RS. 11,15,971	11,269	RS. 6,866	RS. ..	..	RS. ..	RS. 37,242
Wet.....	78,334	6,33,676	5,50,826	71,747	6,41,872	4,88,090	..	..	..	6,587	51,804	62,736
Garden.....	1,56,117	5,81,899	4,61,986	1,56,489	5,83,814	4,64,104	372	1,915	2,118	..	..	..
Total.....	15,50,074	25,24,978	21,65,425	15,55,128	24,81,955	20,67,565	5,054	43,023	97,860
Deduct one-fifth remission...	545	545
Net amount.....	21,64,880	20,67,020

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VII.—WASTE CHARGED AND REMITTED WITH REASONS.—37. The extent of waste lands of all description charged this year, is more than the preceding Fasli by Paragraphs 37 to 42. 413 acres as shown in the following Memorandum :—

Items.	Fasli 1269.			Fasli 1270.			Net Increase.			Net Decrease.		
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
1	3	RS.	RS.	5	RS.	RS.	8	RS.	RS.	11	RS.	RS.
Full rent. { Dry ...	51,257	39,812	39,588	55,026	41,846	41,727	3,769	2,034	2,139	.....	.....	.....
{ Wet	37	278	186	21	166	81	.....	.....	.....	16	112	100
{ Garden.....	1,065	4,136	3,165	1,286	4,950	3,936	221	814	766	.....	.....	.....
	52,359	44,226	42,939	56,333	46,962	45,744	3,974	2,736	2,805	.....	.....	.....
Pasture at { Dry ...	1,27,114	1,02,331	25,503	1,23,606	99,386	24,772	.....	.....	.....	3,508	2,945	731
{ one-fourth. { Garden...	953	3,545	894	900	3,381	845	.....	.....	.....	53	164	49
	1,28,067	1,05,876	26,397	1,24,506	1,02,767	25,617	.....	.....	.....	3,561	3,109	780
Total ... { Dry	1,78,371	1,42,143	65,091	1,78,632	1,41,232	66,499	261	.....	1,408	.....	911	.....
{ Wet.....	37	278	186	21	166	86	.....	.....	.....	16	112	100
{ Garden ...	2,018	7,681	4,059	2,186	8,331	4,776	168	650	717	.....	.....	.....
Total...	1,80,426	1,50,102	69,336	1,80,839	1,49,729	71,361	413	.....	2,025	.....	373	.....

38. The season having opened well, the Ryots occupied large tracts of land for eventual cultivation, but the subsequent rains having failed, a great portion was unavoidably left waste. The assessment on such was charged only in those cases where the Ryots were benefited by garden and wet cultivation, and consequently capable of bearing the charge. Grass lands to the extent of 3,541 acres were brought under cultivation and transferred to the head of full assessment, which will account for the decrease under the head grass.

39. Remissions on waste were Rupees 56,358, or Rupees 47,893 more than in last year, as shown in the annexed Statement.

Items.	Fasli 1269.			Fasli 1270.			Increase.		
	Number of Acres.	Survey Assessment.	Amount of settlement.	Number of Acres.	Survey Assessment.	Amount of settlement.	Number of Acres.	Survey Assessment.	Amount of settlement.
1	2	3	4	5	6	7	8	9	10
		RS.	RS.		RS.	RS.		RS.	RS.
Dry... ..	...	...	...	9,721	7,858	7,811	9,721	7,858	7,811
Wet	1,462	10,226	8,465	9,015	67,732	48,542	7,553	57,506	40,077
Garden ... ..	...	...	...	4	16	5	4	16	5
Total...	1,462	10,226	8,465	18,740	75,606	56,358	17,278	65,380	47,893

40. The season was unfavorable, and a large quantity of dry land was laid waste, and the assessment on such necessarily struck off in those cases, in which it was proved on full and careful inquiry that the Ryots were unable to pay it; the amount so remitted being Rupees 7,811.

41. As observed in paragraph 12 of this report, the first supply of water to the tanks under the Noyel river was lost from want of early repairs to the channels, and subsequent freshes failed; consequently the tanks were either empty or had only a scanty supply. In the Ambravatty river seasonable freshes were not received, which affected the wet cultivation at the extreme points of the channels. Many tanks depending only upon periodical rains, were either dry or had not a sufficient supply of water. Under these circumstances, a considerable extent of Nunjah land was thrown waste, and was necessarily exempted from demand for the year under review, the land being retained in the Pattahs; the amount of remission so granted is Rupees 48,542.

42. The remission granted for garden waste is trifling (only 5 Rupees), and does not require any particular comment. I would, however, remark that it was only in one individual case; the Ryot was very poor, no Razeenamah was tendered, and the land itself was unproductive and waste.

Paragraphs 43 to 53. VIII. PARTICULARS OF REMISSION.—43. The particulars of remission of all description are as follow, which exhibit an increase of Rupees 52,325 above the past year :—

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Items.		Fasli 1269.	Fasli 1270.	Net Increase.	Net Decrease.
1		2	3	4	5
		RS.	RS.	RS.	RS.
1 Shavy.....	{ Remission for failure of Nunjah produce... ..	732	19,239	18,507	...
	{ Remission for failure of produce and for short crop in Punjab lands.....	0	61,790	61,790	...
2	Remission on two crop lands cultivated with one crop	36,830	26,075	...	10,755
3	Remission of $\frac{1}{4}$ th and $\frac{1}{4}$ th to Bramins, &c... ..	545	545	...	...
4	Reduction of Assessment. { Dry... ..	36,920	37,211	291	...
	{ Wet.....	77,355	77,613	258	...
	{ Garden.....	1,01,505	1,02,250	745	...
		2,15,780	2,17,074	1,294	...
5	Kowle Remission,.... { Dry.....	51,558	33,725	...	17,833
	{ Wet.....	4,558	3,252	...	1,306
	{ Garden.....	355	130	...	225
		56,471	37,107	...	19,364
6	Grass Remission..... { Dry.....	75,011	72,868	...	2,143
	{ Garden.....	1,475	1,421	...	54
		76,486	74,289	...	2,197
7	Remission on Gardens re-classed as Punjab 1st Class, but paying ordinary Punjab assessment, the maximum rate fixed to be collected eventually.....	10,582	10,270	...	312
8	Remission on Gardens of which the assessment was reduced by $\frac{1}{3}$ rd, now cultivated as Poonjah and paid for accordingly, the maximum rate to be paid eventually.....	20,338	19,496	...	842
9	Nunjah cultivated as Poonjah and Garden produce, and paid for as such.....	23,618	27,822	4,204	...
	Total.....	4,41,382	4,93,707	52,325	...

44. The usual remission for failure of produce on wet lands, amount to Rupees 19,239 and were absolutely necessary from causes explained in paragraph 41. The Ryots cultivated their Nunjah lands under the impression that the channels and tanks would receive their proper supply of water, but the seasonable freshes failed, and the crops entirely withered.

45. As regards the remission for failure of crops and short produce in Punjab lands, which may appear large, I would beg to remark, that it was granted under peculiar circumstances and under absolute necessity, to relieve the ryots from the heavy loss they sustained. In the beginning of the year the season appeared promising, and trusting to its continuance, the Ryots occupied much land and cultivated it in hopes of obtaining fair crops and profits, which the prevailing high price of grain was likely to realize; they were disappointed in these expectations. The subsequent rains quite failed, and with them the crops, especially in the four Taluks already enumerated, Coimbatore, Pulachi, Pulladom and Oodamalapettah; this loss was only in some small degree compensated for the produce obtained from garden and Nunjah, wherever their cultivation was successful; but this compensation concerned only those whose farms consisted of *both* Poonjah and garden, as well as Nunjah. To the many Ryots with Punjab land *alone*, as well as those whose Nunjah or garden yielded nothing from want of water in the wells also, the failure of crop was a very serious one. They not only lost their labor, but their seed, which, if not sown, would have fed them during a portion of

the year : the exaction of the full amount of the Government rent in addition to the loss of crops, would have reduced the Ryot to a condition from which he could not have recovered without recourse to usurious loans, even with the return of a good season ; these circumstances were

Vide Board's Proceedings, dated 8th January 1861, No. 100. ..

noticed in my letter to Board, dated 2nd January, 1861, No. 1, and the Board also were good enough to promise the entertainment of my application for special remission for Punjab withered crops, on good grounds being shown for it. The entire failure of crops occurred in almost all lands in the four Taluks abovementioned ; there was also no doubt that many fields yielded *some* crop, although much less than the average quantity, and scarcely sufficient to repay the amount of seed sown. To give a detailed explanation to the Board on all these, would have required an inspection of every field, to ascertain its return and failure. To do this, would have required the services of the whole establishment of the Taluq, who were already sufficiently occupied ; and even if this could have been done by them, their returns could not be relied on without further test. I visited, myself, nearly every Taluq, including the Sub-division, and ascertained from careful observation what was the extent and nature of the real loss, and what remissions were required to remedy it. I rode through many fields, and took a personal view of the state of cultivation ; it occupied me a month, marching nearly every day, and often all day long ; not along main roads, but in every direction. Having satisfied myself of the actual state of things, it appeared to me that individual remission upon indefinite principles was unadvisable, and that a general remission would be the fairer and more proper course, both for the Ryot and Government. Under these considerations, I adopted, after very careful inquiry, the principle of granting a remission of 15 per cent. on all dry cultivation, in Pulachy, Coimbatore, Pulladom and Oodoomalapettah, whether as regards short crop or failure of produce, this remission being given only in cases, in which the Ryot had Punjab lands *alone*, or in which his wet land was left waste, or entirely failed from want of water. This mode of remission satisfied all the Ryots ; no complaints were made, nor any objection raised to receive Puttahs. It avoided the necessity of deputing a host of native officials to examine the state of crops, closed the door against fraud, and partiality rendered the settlement less difficult, and more intelligible to the Ryot, and ensured the punctual collection of revenue without the necessity of having recourse to measures of extremity. Had this remission been withheld, and the land fully charged, I have no doubt that such a charge would have been only nominal, and served to swell the demand, without the *possibility* of its realization ; and Government would be compelled to give up, ultimately, as " irrecoverable balance," what had been refused in the shape of remission in the outset, to discontented and impoverished Ryots, who are now grateful and hopeful, and who are already making efforts to re-cultivate all their waste lands.

46. I would beg to assure the Board that in granting the remission under the principles just enumerated, it was confined to the narrowest possible limits, and the interests of both the Government and the cultivator, were duly weighed. The marginal Memorandum exhibits the amount of remission in each Taluq. It was fully explained to the Ryots, that this remission was special, and granted under the peculiar difficulties they were placed in, this year ; and cannot be made the grounds of claiming similar indulgence in future years. In cases of lands laid waste from the failure of rains, the Ryot lost less, and consequently a sum of Rupees 41,727 was

	RS.
Coimbatore.....	18,054
Pulachy.....	17,326
Pulladom.....	14,341
Oodoomalapettah.....	12,069
	<hr/>
	61,790

charged on Poonjah waste, in those cases where the Ryots were capable of bearing it. Under the above circumstances, the remission of the per centage for failure of crops and short produce in the four Taluqs abovementioned, was absolutely necessary.

47. The remission on two crop land cultivated with one crop, exhibits a decrease of Rupees 10,755, owing to a large extent of land having been cultivated with superior produce, and charged accordingly with two crop rent.

48. The usual remission of $\frac{1}{4}$ th and $\frac{1}{8}$ th to Bramins and Mahomelans, who cultivate their land with their own stock, remains the same as in last year.

49. The reduction of assessment shows an increase of Rupees 1,294, and needs no further explanation than what has been given in paragraph 45 of my last year's report.

50. Under the head of Cowle remission, there is a decrease of Rupees 19,364, attributable chiefly to the restriction in the grant of Cowles with reference to the Board's Circular of the 10th October 1859, No. 4,078.

51. The remission for grass exhibits a decrease of Rupees 2,197, caused by the cultivation and transfer to the head of full rent of pasture lands, which were paying a reduced rate of assessment.

52. Nos. 7 and 8 show a decrease of Rupees 312 and 842 respectively, and require no particular comment. These items consist of the difference between the ordinary Punjab rate, and the first Class Punjab and $\frac{1}{3}$ rd garden assessment, as explained in paragraph 48 of my report for Fasli 1269.

53. Adverting to item No. 9, I would remark that in consequence of the want of water, some wet lands were temporarily cultivate with Punjab and garden produce, and charged accordingly, the difference between this and the Nunjah rate being shown as a remission.

IX. PARTICULARS OF SUNDRY ITEMS.—Under the head of sundry items, Paragraphs 54 to 71. the revenue derived in Fasli 1270 amounts to Rupees 1,64,620, or less by Rupees 21,657 than that of the past year, as per particulars given in the subjoined Abstract.

Items.		Fasli 1269.	Fasli 1270.	Increase.	Decrease.	
1		2	3	4	5	
		RS.	RS.	RS.	RS.	
1	Revenue derived from Hill	325	397	72	.....
2	Fish rent.....	782	819	37	.....
3	Tax on, and rent and sales of Palmiras	13,010	13,238	228	.....
4	Tax on fruit fees.....	1,949	1,992	43	.....
5	Tax on improvement of Inam of village Establish- ment.....	108	45	.....	63
6	Pasturage tax.....	70,993	70,202	.....	791
7	Sales of Sandal- wood, &c. {	Sales of Sandalwood.....	5,470	2,634	2,836
		Do. of Junglewood.....	2,383	1,789	594
		Do. of Teakwood.....	683	79	604
		Forest Revenue.....	67,029	46,624	20,405
		75,565	51,126	.....	24,439
8	Surplus collections.	Collection on Ryotwar lands not included in the Jamabundy.....	3,150	3,150
		Collections on Inam lands allotted to village Es- tablishments during the period the offices were vacant.....	1,643	1,643
		Collections on sundry Inams under temporary attachment.....	15	15
		.....	4,808	4,808	.....
9	Jodi or quit-rent on Inam.....	17,091	17,088	.....	3
10	Fees for plans furnished to proprietors on the Neil- gherries for their properties.....	104	161	57	.....
11	Quit-rent commutation.....	807	148	.....	659
12	Quit-rent on house properties on the Neil- gherries, &c.....	5,543	4,596	.....	947
		23,545	21,993	.....	1,552
Grand Total...		1,86,277	1,64,620	.....	21,657

55. As observed in paragraph 51 of my last Jamabundy report, the system of renting out the lands on the Talinjê Hills in Oodamalapettai Taluk, has been abolished during the year under review, and the Ryots holding lands there, now pay the assessment as elsewhere on the extent of land held by them according to certain rates fixed upon the soil, with reference to its capabilities and other circumstances. The sum of 397 Rupees appearing under the head of "Hill rent" for Fasli 1270, is the revenue derived from the rent of the lands in the Koondah villages, lately transferred to the Neilgherry taluk from Malabar. The system observed in them, is not the one in force in the other portion of the Neilgherries belonging to Coimbatore. It does not appear that the lands in the Koondah villages, were ever surveyed even roughly, or any assessment fixed upon the area of land. The Ryots have been paying to Malabar District rent at a certain rate with reference to the number of fields (locally termed "Kottoocadoo" and "Yercadoo") held by each individual, and not upon measurement of the land. The same system has been continued for the present year under report. I will apply to the Director of Revenue Settlement for a survey of the Koondah villages, with a view to assess the land on the acre.

56. The increase of 37 Rupees under the head of Fish rent, is the result of competition.

57. The revenue derived from the tax on, and rent and sales of, palmira trees, amounts to Rupees 13,485, or Rupees 475 more than in Fasli 1269; caused by increased sales of unproductive palmiras on Government land for building and other purposes, as well as by the productive trees on Government waste, being occupied and charged with rent. Of the above sum of Rupees 13,485, a portion amounting to Rupees 247, being the collections made in May and June 1861, has been carried to the head "Sayer or Extra Revenue" in the Accounts Current sent to the Accountant General, and accordingly shown under the above head in the Jamabundy returns as directed in the Board's Proceedings of the 9th ultimo, No. 4,861; the remainder, Rupees 13,238, being exhibited under the head "Sundry Items" under "Land Revenue."

58. Item No. 4 shows an increase of Rupees 43, caused by some fruit trees on Government land and hitherto unoccupied, having been farmed out and charged with rent.

59. In Item No. 5 there is a decrease of Rupees 63, owing to the dry lands allotted to the village Establishment, which were temporarily cultivated with wet crops by the use of Government water, being less in extent than in the preceding year.

60. Under the head "Pasturage tax" there is a diminution of Rupees 791, produced by a certain extent of grass land having been appropriated for cultivation and charged with full rent.

61. The revenue derived from the sale of Sandalwood is Rupees 8,634, or Rupees 3,164 in excess of the preceding Fasli, caused by a large supply of Sandalwood having been sold. Of the above sum of Rupees 8,634, a large portion of 6,000 Rupees, the amount recovered in May and June 1861 has been carried to the head "Sayer or Extra Revenue," with a view to make it correspond with the entries in the Accounts Current rendered to the Accountant General according to the new form, and the remainder 2,634 alone shown under the head "Sundry Items;" this will account for the nominal decrease of Rupees 2,836, observable under the head of "Sandalwood."

62. In the item "sales of Junglewood" the actual decrease is only Rupees 368, and not Rupees 594, the difference of Rupees 226 being carried to the head "Sayer or Extra Revenue" in May and June 1861. The absence of sales of the above description of wood to such extent as in last year, will account for the decrease.

63. The sales of Teakwood were limited, hence the decrease under that head.

64. Under the head "Forest Revenue," the decrease of Rupees 20,405 is nominal, the actual decrease is only 15,402, the difference of Rupees 5,003 being credited under the head "Sayer or Extra Revenue" as in the accounts rendered to the Accountant General for May and June 1861. The amount adjusted in the year under report on account of value of timber supplied by the Conservator's Department from the Anamala Forests to the Bombay Dockyard, was less than in the preceding Fasli, which will explain the decrease referred to.

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Collections on Ryotwar lands not as included in the Jamabundy.....	3,150
Collections on Inam lands of Village Sibbudies during the period the offices were vacant.....	1,643
Collections on Sundry Inams under temporary attachment.....	15
Total...	4,808

65. The item "Surplus Collections" has been newly introduced to make the Jamabundy returns tally with the Accounts Current sent to the Accountant General for May and June 1861. It consists of the items noted in the margin, which hitherto formed a portion of the component parts belonging to the head "Extra Revenue;" this re-arrangement of headings will account for the increase of 4,808 Rupees.

66. Some Jodi Inam land in Sattimungalem Taluk was given up by the holder from inability to pay the quit rent due thereon, and has been included in the Government assets; hence the small decrease of 3 Rupees in Item No. 9.

67. Some large Coffee plantations were surveyed and plans issued during the year under review, which have produced the increase of 57 Rupees in Item No. 10.

68. The Freehold rules of Government were not taken advantage of to such extent as in the preceding year, which will account for the decrease under the head "Commutation of quit rent."

69. Under the head of Quit rent on house properties there is a decrease of Rupees 947, which is only nominal. The assessment on some of the lands held by Europeans and East Indians, for Coffee plantations and other agricultural purposes on the Neilgherries, was hitherto included in the item of "Quit rent," instead of in "Ryotwar" as lands under cultivation. During the Jamabundy of the above Taluk for Fasli 1270, the amount so included, was separated and transferred to the legitimate head "Ryotwar;" this has been the cause of the decrease alluded to in the item "Quit rent," whilst under "Ryotwar" there is a proportionate increase. The following Memorandum exhibits the several stations at which quit rent is levied, with the amount of this Revenue at each station as compared with the preceding year:—

Stations.		Fasli 1269.	Fasli 1270.	Increase.		Decrease.	
		RS.	RS.	RS.	RS.		
Coimbatore ...	Coimbatore.....	302	302	0	0		
	Matopoliem.....	9	9	0	0		
		311	311	0	0		
Neilgherry ...	Ootacamund	2,950	3,106	156	0		
	Kotagherry.....	873	275	0	598		
	Coonoor.....	1,109	643	0	466		
	Wellington.....	300	261	0	39		
		5,232	4,285	0	947		
Total...		5,543	4,596	0	947		

70. With a view to convince the Board that the transfer from one minor head of Land Revenue to another, has been the cause of the above decrease, I beg to annex a Statement showing the Land Revenue of the Neilgherry Taluk with its component items as compared with Fasli 1269:—

Items.	Fasli 1269.	Fasli 1270.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
LAND REVENUE.				
<i>Ryotwar.</i>				
Revenue on lands held by Burghers and other Hill tribes.	8,245	8,519	274	...
Do. on lands held by Europeans, East Indians and others for Coffee plantation and other agricultural purposes.....	1,108	2,279	1,171	...
Total Ryotwar...	9,353	0,798	1,445	...
SUNDRY ITEMS.				
<i>Quit rent.</i>				
Ootacamund.....	2,950	3,106	156	...
Kotagherry.....	873	275	...	598
Coonoor.....	1,109	643	...	466
Wellington.....	300	261	...	39
Total quit rent.....	5,232	4,285	...	947
Other Items.....	911	2,709	1,798	...
Total Sundry Items.....	6,143	6,994	851	...
Grand total of Land Revenue of the Neilgherry Taluk.....	15,496	17,792	2,296	...

71. Some lands held by Europeans and others for building purposes, were wrongly entered in the village Curnums' Accounts as lands under cultivation, because they were purchased from Native Puttadars, or because some of the owners were satisfied with ordinary Puttahs previous to the promulgation of the forms of Title Deeds; whilst some lands held for Coffee plantations and other agricultural purposes, were shown under the head of "Quit rent." With a view to correct these discrepancies, a thorough examination of the village accounts of the Neilgherry Taluk, was made during the late Jamabundy, when all building sites were separated from the lands held for agricultural purposes, and carried to the Register of "Quit rent." As regards agricultural land occupied by Europeans, East Indians, Parsees, &c., a separate Register has been opened, in which all Coffee, Tea and other plantations are distinctly shown, the revenue thereon being carried to the head "Ryotwar." These adjustments of items have been the cause of a decrease under one head, and an increase in the other. On the whole the revenue of the Neilgherry Taluk is far in advance of the previous years.

X. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGAR-CANE, INDIGO AND COTTON.—72. The subjoined Memorandum shows the extent of cultivation of special products.

Paragraphs 72 to 76.

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Species of cultivation.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Number of Acres.	Survey Assessment.	Number of Acres.	Survey Assessment.	Number of Acres.	Survey Assessment.	Number of Acres.	Survey Assessment.
1	2	3	4	5	6	7	8	9
		RS.		RS.		RS.		RS.
Sugar-cane.. { Dry.....	40	57	40	57	...	...	...	...
Wet.....	897	6,987	1,154	9,049	257	2,062	...	...
Garden.....	677	2,249	214	698	...	...	463	1,551
	1,614	9,293	1,408	9,804	...	511	206	...
Cotton..... { Dry.....	1,17,908	1,42,334	1,30,191	1,33,691	12,283	...	...	8,643
Wet.....	282	2,861	291	2,155	9	...	...	706
Garden.....	1,896	7,058	1,751	6,793	...	...	145	265
	1,20,086	1,52,253	1,32,233	1,42,639	12,147	...	...	9,614
Indigo..... Dry.....	8	3	...	...	...	...	8	3
Total.....	1,21,708	1,61,549	1,33,641	1,52,443	11,933	...	...	9,406

73. The cultivation of Sugar-cane falls short of that of the preceding Fasli by 206 acres, chiefly owing to the insufficiency of water in channels.

74. The culture of Cotton shows an increase of 12,147 acres, from increased demand of this article. I am aware of the great demand of Cotton in the European market, and have encouraged the Ryots to extend the cultivation of this product. The supply of New Orleans and Egyptian seeds lately furnished by the Board, has been distributed to all willing and able to undertake the experiment, the result of which will be reported in due course, though I fear that the cultivation of foreign Cottons, save Bourbon, will not succeed so satisfactory here as in the sea-board Districts. Moreover, there is no ready market for the foreign Cotton, unless the Manchester people form one, locally here, to encourage our Ryots, who do not grow new products for a distant, and to them uncertain market.

75. The small cultivation of Indigo, which was for the first time introduced last year, has been given up, as the ryots are not alive to its value, and are ignorant of the mode of its culture.

76. The cultivation of Coffee is steadily progressing on the slopes of the Neilgherry Hills.

XI. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR, AND ALSO THE RESULT OF THE REVISION OF ASSESSMENT.—77. The following abstract exhibits the general result

Fasli	RS.	
1260..	23,48,891	of the Land Revenue settlement for Fasli 1270, in comparison
" 1261 ..	23,20,684	with that of 1269. The decrease of Rupees 95,836 in land,
" 1262... ..	23,42,102	is, as already explained, attributable to the unfavorable character
" 1263 ..	23,33,602	of the season, and the consequent remissions granted for waste
" 1264... ..	22,29,627	and failure of crops as well as short produce; whilst in Sundry
" 1265 ..	21,95,200	Items the diminution of 21,657 has been caused partly by a
" 1266... ..	22,34,823	portion of the items which were hitherto included under this
" 1267 ..	22,40,481	head, being transferred to the head "Sayer or Extra Revenue"
" 1268... ..	24,95,834	under instructions from the Accountant General, and partly by
" 1269 ..	24,49,464	a deficiency in the amount of Forest Revenue. The total Land
Total.....	2,31,90,673	Revenue of Fasli 1270 is, however, in advance of the average of
Average ..	23,19,067	the past ten years by Rupees 12,905 as shown in the margin.
Fasli 1270 ..	23,31,972	
Increase ..	12,905	

COIMBATORE DISTRICT.

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Items.	Fasli 1269.				Fasli 1270.				Increase.			Decrease.		
	Number of acres.	Survey assessment.	Amount of settle-ment.	Number of acres.	Survey assessment.	Amount of settle-ment.	Number of acres.	Survey assessment.	Amount of settle-ment.	Number of acres.	Survey assessment.	Amount of settle-ment.	Number of acres.	Survey assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13		
		RS.	RS.		RS.	RS.		RS.	RS.		RS.	RS.		
Dry	14,93,894	18,91,546	12,17,704	15,05,524	18,97,502	11,81,870	11,530	5,956	.....	.....	.....	35,834		
Wet	78,371	6,93,955	5,51,012	71,768	6,42,038	4,88,176	.....	.....	.....	6,603	51,917	62,836		
Garden	1,58,135	5,89,580	4,66,046	1,58,675	5,92,144	4,68,880	540	2,564	2,834	.....	.....	.....
Total.....	17,30,500	26,75,081	22,34,762	17,35,967	26,31,684	21,38,926	5,467	.....	.....	.....	43,397	95,836		
Deduct 4th and 1/4th remission .....	.....	.....	546	.....	.....	546	.....	.....	.....	.....	.....	.....
Net Revenue ... ..	.....	.....	22,34,216	.....	.....	21,38,380	.....	.....	.....	.....	.....	95,836		
Add ready money collections ..	.....	.....	1,86,277	.....	.....	1,64,620	.....	.....	.....	.....	.....	21,657		
Total.....	.....	.....	24,20,493	.....	.....	23,03,000	.....	.....	.....	.....	.....	1,17,493		
Shrotriem, Jodi, &c. ... ..	.....	.....	951	.....	.....	951	.....	.....	.....	.....	.....	.....
Poliput Peshqush	.....	.....	28,020	.....	.....	28,020	.....	.....	.....	.....	.....	.....
Grand Total.....	.....	.....	24,49,464	.....	.....	23,31,971	.....	.....	.....	.....	.....	1,17,493		

SETTLEMENT REPORT OF THE

78. As regards the result of the revision of assessment, I need hardly say anything beyond referring the Board to my letters noted in the margin, from which it will fully be seen that the reduction on dry and wet lands was too small to lead to any considerable increase; whilst the revision of demand on gardens was made with the object rather of maintaining the existing revenue, which has been duly attained.

To Board, 20th January 1853, paragraph 4.
 To do. 23rd November, No. 95, paragraph 2.
 To do. 16th March 1854, „ 26, do. 3.
 To do. 20th July 1859, „ 136,
 To do. Jamabundy report for Fasli 1269, do. 16th October 1860, No. 190, paragraph 71.

referring the Board to my letters noted in the margin, from which it will fully be seen that the reduction on dry and wet lands was too small to lead to any considerable increase; whilst the revision of demand on gardens was made with the object rather of main-

XII. SUNDRY SOURCES OF REVENUE.—79. The Revenue derived from Sundry Sources, amounts to Rupees 2,67,818, which is more by Rupees 54,423 than that of the past year as exhibited in the subjoined Memorandum.

Items.		Fasli 1269.	Fasli 1270	Net.	
				Increase.	Decrease.
1		2	3	4	5
		RS.	RS.	RS.	RS.
Abkarry		1,23,250	1,33,151	9,901	0
Moturpha.	Tax on trade	8,497	9,263	766	0
	Tax on looms	18,805	21,898	3,093	0
	Tax on professions	15,406	18,377	2,971	0
	Tax on houses	8,336	9,436	1,100	0
	Tax on cattle	4,235	10,920	6,685	0
	Miscellaneous taxes	3,271	4,990	1,719	0
	Total...	58,550	74,884	16,334	0
Stamp		31,595	59,783	28,188	0
	Grand Total...	2,13,395	2,67,818	54,423	0

80. The transfer from the Military to the Revenue Department of the collections of the rent of the Abkarry farms of Wellington on the Neilgherries, has produced the increase of Rupees 9,901 shown opposite to the head "Abkarry."

81. In all items of Moturpha Revenue there is an increase amounting in the aggregate to Rupees 16,334, which has been obtained partly from the augmentation of petty trade and the establishment of some new looms and shops, as well as from the levy of tax on cattle grazing on Government jungles and waste, and partly from the discovery, in the scrutiny lately made in view to the intended operation of the Act for levying tax on Arts, Trades and Dealings, of some persons liable to Moturpha, who have hitherto evaded it.

82. The revenue from Stamps shows an increase of Rupees 28,188 from extended sales under Act No. XXXVI of 1860.

XIII. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES IN COMPARISON WITH THE PRECEDING FASLI.—83. The total revenue from both the Land and Sundry Sources is exhibited in the following Abstract in comparison with the preceding Fasli.

Paragraphs 83 and 84.

Items.	Fasli 1869.	Fasli 1870.	Net.	
			Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Land Revenue	24,49,464	23,31,972	0	1,17,492
Sundry Sources	2,13,395	2,67,818	54,423	0
	26,62,859	25,99,790	0	63,069
Extra Revenue	6,278	17,667	11,389	0
Interest Account	184	462	278	0
Income Tax	0	50,265	50,265	0
Total...	26,69,321	26,68,184	0	1,137

84. From the above the Board will observe that notwithstanding remissions for waste and failure of crops from the adversity of the season, the aggregate revenue of the District from all sources nearly keeps pace with that of the previous year (the net decrease being only 1,137 Rupees), owing partly to a great increase under the heads Abkarry, Moturpha and Stamps, and partly to the introduction of the Income tax, which was not the case last year.

XIV. REMARKS ON THE SEVOY JAMAH INTEREST AND INCOME TAX.—85. The increase of Rupees 11,389 under the head of Extra Revenue, is attributable chiefly to Paragraphs 85 to 87. the revenue derived from Forest, which was up to April 1861 credited to "Land Revenue," being carried to the head "Sayer or Extra Revenue" from May following under instructions from the Accountant General.

86. The arrears of revenue on which interest was charged during the year under consideration were larger than in the preceding Fasli, which will account for the increase of Rupees 278 under the head "Interest."

87. As regards Income tax, my periodical reports have already given full information on the working of the Act relating to it. Its operation has not been met with any opposition on the part of the people, the evasion may exist in some instances. The particulars of this branch of Revenue are given in the subjoined Memorandum, a separate Statement of Demand Collection and Balance of the Income tax, showing the particulars of the Schedules and the rates of 2, 3 and 1 per cent., and also those of Extra Revenue consisting of penalties, &c., is forwarded as directed in the Board's Standing Circular of 6th ultimo, No. 4,846, paragraph 12.

SETTLEMENT REPORT OF THE

	At 3 per cent.	At 1 per cent.	At 2 per cents	Total.
On the salary of public servants as per deductions made by the Civil Auditor in the Pay Abstracts.....	8,679 0 0	2,887 0 0	892 0 0	12,458 0 0
On interest on Government Promissory Notes.....	74 0 0	24 0 0	...	98 0 0
Total.....	8,753 0 0	2,911 0 0	892 0 0	12,556 0 0
From private individuals including certain salaries below 200 Rupees per annum. ...	19,374 0 0	6,449 0 0	11,561 0 0	37,384 0 0
Penalties... ..	184 0 0	61 0 0	80 0 0	325 0 0
Total.....	19,558 0 0	6,510 0 0	11,641 0 0	37,709 0 0
Grand Total.....	28,311 0 0	9,421 0 0	12,533 0 0	50,265 0 0

XV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—88. The total demand of all sources of Current Revenue amounts to Rupees 26,68,184; collections within the Fasli were Rupees 25,48,815, leaving a balance of Rupees 1,19,369 on the 30th June 1861; subsequent collections up to 30th September have reduced it to Rupees 14,586, for the early realization of which, measures are in progress. The following Abstract Statement exhibits the particulars of the several Sources of Revenue:—

Items.	Demand for Fasli 1270.	Collections within the Fasli.	Balance.	Since recovered to the 30th September 1871.	Still due.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Land. { Poliput Peshcush.....	28,020	27,468	552	552	0
{ Shotriem Jodigay.....	951	904	47	47	0
{ Ryotwar including Sundry Items.....	23,03,001	22,15,497	87,504	79,136	8,368
Total.....	23,31,972	22,43,869	88,103	79,735	8,368
Sundry Sources. { Abkarry.....	1,33,151	1,31,797	1,354	390	964
{ Moturpha.....	74,884	62,511	12,373	12,096	277
{ Stamp.....	59,783	59,783	0	0	0
Total.....	2,67,818	2,54,091	13,727	12,486	1,241
Extra Revenue.....	17,667	17,667	0	0	0
Interest.....	462	462	0	0	0
Income Tax.....	50,265	32,726	17,539	12,562	4,977
Grand Total.....	26,68,184	25,48,815	1,19,369	1,04,783	14,586

89. Adverting to paragraph 14 of the Board's Proceedings of 17th June 1861, No. 3,140, I beg to append a Statement showing the Demand, Collection and Balance of the whole land revenue of the Neilgherry Taluq for Fasli 1270.

Items.	Demand for Fasli 1270.	Collections within the Fasli.	Balance.	Subsequent collections up to 30th Septem- 1861.	Balance.
1	2	3	4	5	6
<i>Ryotwar.</i>	Rs.	RS.	RS.	RS.	RS.
Lands held by Burghers and other Hill tribes, &c.....	8,519	8,502	17	5	12
Lands held by Europeans, East Indians and others for Coffee plantations, and other agricultural purposes.					
Todanad village.....	18	0	18	16	2
Maiknad do.	533	0	533	197	336
Paranganad do.	1,728	289	1,439	613	826
Total.....	2,279	289	1,990	826	1,164
Total Ryotwar.....	10,798	8,791	2,007	831	1,176
<i>Quit-rent.</i>					
Ootacamund.....	3,106	43	3,063	1,550	1,513
Coonoor.....	643	0	643	435	208
Kotagherry.....	275	0	275	118	157
Wellington.....	261	172	89	25	64
Total quit-rent.....	4,285	215	4,070	2,128	1,942
Other Sundry Items.....	2,709	2,709	0	0	0
Total Sundry Items...	6,994	2,924	4,070	2,128	1,942
Grand Total Land Revenue...	17,792	11,715	6,077	2,959	3,118

90. The balance of 12 Rupees in the first of the items shown in the above Statement, is the assessment due on a piece of land held under Puttah by a Native; he refuses to pay it on the plea that he has sold it to Mr. A. R. W. Lascelles, but the usual Razeenamah for the transfer was not tendered either at the Jamabundy time or before, nor was any report received from Mr. Lascelles regarding his purchase of the land in question. This gentleman has gone to Europe, and I have no means of ascertaining whether the alleged transfer is correct or otherwise. I have, however, ordered the Tahsildar to collect the balance from the Native Puttadar, leaving him to recover the amount from Mr. Lascelles, as he is expected to return shortly. Of the remaining balance, Rupees 1,164 is due on lands held by Europeans, East Indians, Parsees, &c., for Coffee plantations and other agricultural purposes, and Rupees 1,942 is the quit-rent still due on house properties and sites intended for building purposes, making in all Rupees 3,106, for the realization of which prompt measures have been adopted. I would, however, observe that there are peculiar circumstances, which render the collection of revenue from Europeans more difficult and dilatory than from Natives. The long established practice, both when the Neilgherries formed a portion of the Malabar District and subsequent to their re-transfer to Coimbatore in 1843, has been to wait till the end of the year to see what properties have changed* hands. The bills were then prepared in English with reference to the period during which each party had

* Frequently occurring.

possession of a property, that is to say, if one particular property had changed several hands in the same year, each party was charged with quit-rent for the broken period* during which he had possession of it. The bills so prepared, are usually sent to the Tahsildar, who presents them to the proprietors, or their agents (if any), but the collection is slow.

91. Some proprietors are often absent, leaving no agents nor making any provision for the payment of Government dues, whilst the tenants refuse to pay, on the plea that they have no orders from their landlords. In such cases, the Tahsildar returns the bills to my office, and letters are thereupon sent to the proprietors wherever they may be, sometimes in England; and it is not till after repeated demands that the quit-rent is recovered.

92. In some cases the transfers are not reported to my office, nor are the transfer Deeds furnished for registry in my books, and when the bills are presented for payment, both the seller and purchaser refuse to pay, unless they are made out in their names, exactly for such broken periods as they severally had possession of the property during the year. For instance, a property known as "Victoria Hotel," formerly owned by a Mrs. Hopley, passed into the hands of the Administrator General some years back, in consequence of the death of the owner who died intestate; subsequently it was purchased by Captain Begbie, and from him by a Mrs. Leigh. These two latter transfers were not reported to my office as they ought to have been, and it was only upon general report that I learn it lately. I called upon the parties to send the transfer Deeds for registry, or to inform me the dates of several transfers, they have not done either the one or the other. The information furnished by them is still incomplete. Again, a piece of land owned by one Ramasawmy Naidoo, was sold some two years back in public auction by the subordinate Court at Ootacamund, in satisfaction of a decree in a Civil Suit, and was purchased by one Mr. Bussi, and from him by Mr. J. Ouchterlony. These transfers were likewise not reported to my office, and the land remained in my books in the name of the former proprietor Ramasawmy Naidoo. Meantime, this individual died, and the quit-rent was left in arrears. It was only lately that I learnt these transfers upon general report, and recovered the arrears from Mr. Ouchterlony. There are several other instances of this kind.

93. Some parties transfer a portion of their land to others, but neither the seller nor purchaser exactly knows the actual extent so transferred; they can only point out the new boundaries mutually agreed on by them; a survey and plan is absolutely necessary in all such cases, both on public and private grounds, without which it is impossible to regulate the amount of quit-rent due by each. Both the seller and purchaser apply for survey and plan, the former for the portion retained by him, and the latter for the land he purchased, and for this, as the Board know, I have no Surveyor.

94. There are many more peculiar circumstances tending to retard the collection of quit-rent. Private properties on the Hills have now considerably increased, in comparison to what they were some years back. I have frequently published notices at the several stations on the Hills, calling upon the proprietors to give timely information of transfers and to report the names of their agents, but these requisitions are not attended to. This, as well as the want of a Surveyor to survey properties when necessary, often retards the collection of quit-rent. The necessity and expediency of having a Surveyor exclusively attached to my Department, has been so fully reported to, and admitted and recommended by, the Board in recent and former correspondence noted in the margin, that I need hardly add more. With a view to remedy the existing difficulties, and to facilitate the collection of quit-rent, I am of opinion that the system of issuing bills for broken periods of the year in the names of several parties for one

To Board, 25th May 1861, No. 110.
Proceedings of Board of Revenue, 3rd June 1861, No. 2,841.

To Board, 10th September 1861, No. 196.
Proceedings of Board of Revenue, 27th September 1861, No. 5,225.

To Board, 16th September 1861, No. 201.
Proceedings of Board of Revenue, 30th September 1861, No. 5,239.

and the same property, should be at once *stopped*; and that the party, who owns the property at the end of the year, should be held answerable for the payment of the full amount of the quit-rent due for *that year*, without reference to the date on which he purchased it; he may be left to make his own arrangement with the seller. In the absence of the owner or his Agent, the tenant should, I think, be held answerable for the quit-rent, the bill being issued in the name of the owner himself, and the tenant left to deduct the amount from the rent of the house payable by him to the landlord. In failure of payment, the landed property itself should be held answerable for the quit-rent, and dealt with according to law. All transfers of properties should also be registered in the books of my office, to which end due reports should be made, accompanied by the Deeds of Sale, which will be carefully returned. To introduce a rule of this kind, an order of Government, with a notice, is necessary, without which I fear landed proprietors on the Hills will not attend to the requisition. I therefore request the Board of Revenue will be good enough to obtain the orders of Government for the above proposition, if it meets with their approval. I would beg to observe that the applications for, and grant of, lands on the Hills, as well as the collection of the quit-rent, involve the necessity of a good deal of English correspondence, and much of my time is occupied by it.

XVI. DEMAND, COLLECTION AND BALANCE OF ARREARS.—95. The annexed Paragraphs 95 to 97. Memorandum shows the arrears at the commencement of the Fasli under report, the recoveries made, and the amount remitted, as well as the balance yet to be disposed of. The particulars in regard to Fasliwar are given in Statement No. 13.

Items.	Arrears at the commencement of Fasli 1270.	*Collections, &c.			Balance.	Subsequent collections to the 30th September 1861.	Balance.
		Collections.	Remissions.	Total.			
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Poliput Peshcush.....	788	788	...	788	...	...	...
Shrotriem Jodi, &c.....	...	...	...	...	...	...	...
Ryotwar.....	81,179	74,610	122	74,732	6,447	673	5,774
	81,967	75,398	122	75,520	6,447	673	5,774
Abkarry.....	12,247	10,558	1,387	11,945	302	...	302
Moturpha.....	6,710	6,645	17	6,662	48	...	48
	18,957	17,203	1,404	18,607	350	...	350
Extra Revenue.....	278	278	...	278	...	...	...
Total.....	1,01,202	92,879	1,526	94,405	6,797	673	6,124

96. Of the above sum, Rupees 2,298 are considered recoverable, Rupees 1,620 doubtful, and 2,206 irrecoverable; making in all Rupees 6,124. Taluqwar particulars are given in the annexed Memorandum.

SETTLEMENT REPORT OF THE

Taluqs.		Recoverable.	Doubtful.	Irrecoverable.	Total.
Land and Moturpha.	{ Coimbatore ... ..	.....	7	.....	7
	{ Pullachy... ..	162	.....	.....	162
	{ Caroor... ..	.....	.....	1,460	1,460
	{ Oodamalpettah ... ..	.....	.....	214	214
	{ Neilgherry	1,834	1,613	532	3,979
Total... ..		1,996	1,620	2,206	5,822
Alkarry. Dharapuram.		302	.....	.....	302
Grand Total... ..		2,298	1,620	2,206	6,124

97. From the above it will be seen that a larger portion of the arrears remains in the Neilgherry Taluq, and amounts to Rupees 3,970, due chiefly by Europeans and some of it depending on disputed boundaries, transfers, plans of ground, and like complaints, which a Surveyor and measurement can alone remedy. It extends as far back as Fasli 1255, and the delay in its collection is attributable to the same causes as those detailed in paragraphs 90 to 94 of this report. In paragraph 11 of the Board's Miscellaneous Circular of the 22nd May 1861, No. 2,610, they have called for a special report on the arrears of revenue based on careful inquiry made at the current Settlement (Fasli 1270), and directed that arrears of longer standing than five years should be taken up at once and disposed of. This Circular reached me after the completion of the Jamabundy of the Neilgherry Taluq, and I was, therefore, unable to make a final disposal of all the arrears outstanding in that Taluq. The usual inquiry was however made, and such portion of the arrears due up to the end of Fasli 1269 as was found recoverable, was realized by writing to several European proprietors and calling upon them to pay the Government dues without delay. The arrears outstanding on the Neilgherries at the commencement of Fasli 1270, amounted to Rupees 9,309, of which Rupees 5,330 were collected up to 30th September 1861, leaving a balance of Rupees 3,979 as shown above. Of this sum, Rupees 532 are found hopeless for which a Statement with full explanation is submitted. I have called for the necessary accounts from the Tahsildar which are now being scrutinized, and I hope to submit shortly the special report called for, in which all the old arrears will be disposed of.

XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.—98. The irrecoverable arrears amount to Rupees 2,206 for the whole district, and I request sanction of Government for writing off the same. Of the above sum, Rupees 1,460 is on wet lands under the Nunjah Poogaloor channel in the Caroor Taluq, where the crops failed to a considerable extent in Fasli 1269 to the serious loss of the Ryots, owing to the absence of timely repairs as already reported in paragraph 81 of my last year's Jamabundy report, and Rupees 214 is due by the Hill tribes on the Talingee Hills in Oodamalpettah Taluq, who are poor and unable to pay the same. The last item, or Rupees 532, is the amount due by European proprietors on the Neilgherries which is irrecoverable from unavoidable circumstances as explained in the preceding paragraph and in the accompanying statement. The Fasliwar particulars for the arrears recommended for remission, are given in the subjoined Abstract:—

Items.	Faslies.	Due by parties died.	Due by parties who deserted their village.	Due by parties in reduced circumstances.	Irrecoverable from other causes.	Total.
1	2	3	4	5	6	7
Land Revenue.....	1255	0	0	0	22	22
	1256	0	0	0	22	22
	1261	0	0	0	8	8
	1262	0	0	0	4	4
	1263	0	0	0	31	31
	1264	0	0	0	20	20
	1265	0	0	0	39	39
	1266	0	0	0	28	28
	1267	0	0	0	145	145
	1268	0	0	0	110	110
	1269	0	0	214	1,563	1,777
Total...	0	0	0	214	1,992	2,206

99. The entries in column 6 of the above Abstract consist of the irrecoverable amount on European properties on the Neilgherries, and the assessment on withered crops under the Nunja-pogaloor channel.

XVIII. IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.—100. The arrears written off the accounts during the year under report as per sanctions noted in the margin, amount to Rupees 1,526, viz., Irrecoverable balance due by the Abkary renters of Pulladom and Caroor Taluqs for Faslies 1266 and 1267... 1,387

Amount of remittance lost by robbery when in transit from the village to the Taluq					
Cutcherry in the old Danaickencottah Taluq.					
Land Revenue, Fasly 1269...	...	...	...	...	1122
Moturpha...	...	...	...	...	17
					— 139
					1,526

XIX. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF THE REVENUE.—101. So far as the Taluqs under my charge and that of my Assistants are concerned, no extreme measures were resorted to in the collection of Revenue. The only case in which property was sold by legal process, is that sanctioned by the Board in their Proceedings of the 27th July 1860, No. 3,453, on account of the arrears due by the Abkary renter of Caroor Taluq in the Sub-Collector's division for Fasli 1267. Both real and personal property valued at Rupees

240 was sold in public auction, which realized a sum of 936.* For further particulars, I beg to refer to enclosure A of Statement No. 13. In the same Taluq

landed property of some Ryots was distrained for arrears of Land Revenue, and the sale thereof was sanctioned in the Board's Proceedings of the 28th June 1861, No. 3,361. It was sold in August 1861, the result of which will be reported in the next Jamabundy report. Recourse to coercive measures for the collection of Revenue is rare in this District, and the few cases in which the law was unavoidably put into force were in the Sub-division.

XX. CHARGES.—102. The charges in connection with the Revenue Department, debited in the Paragraphs 102 to 107. accounts during the year under report, amounts to Rupees 4,52,761, as per particulars given in the subjoined Memorandum:—

No.	Items.	Fasli 1269.	Fasli 1270.	Net Increase.	Net Decrease.
1	Collectors' salaries...	59,463	69,088	9,625	.....
2	Huzoor and District Establishment...	1,19,165	1,16,786	.....	2,379
3	Saderward ...	4,081	4,202	121	.....
4	Extra charges ...	34,086	2,62,685	2,28,599	.....
	Total...	2,16,795	4,52,761	2,35,966	.....

103. Before explaining the causes of fluctuation in each item, I would beg to state that the charges for Fasli 1269 as above exhibited, consist only of such sums as were paid or adjusted on Bills and Abstracts passed by the Civil Auditor; whereas the charges for Fasli 1270 include the unadjusted items or advances debited in May and June 1861, as directed in paragraph 3 of the Board's Proceedings of the 9th September 1861, No. 4,861, in order that the returns to the Board may correspond with the Treasury Accounts Current rendered to the Accountant General. For the foregoing reasons, the entries in Statement No. 14 will not correspond with the Comparative Statement No. 2, submitted to the Board with the Demand, Collection and Balance Statement for June 1861. Under the present rules of the Accountant General, one-fifth of the charges on account of the salaries of the Collector and his subordinates, as well as Establishments and Saderward charges, is debited to the head "Law and Justice" for magisterial duties from May 1861; whilst the salary of the Magistrates and their Establishments exclusively employed in the Magisterial Department, which was before debited to the head "Magisterial charges," are now debited both to "Land Revenue" and "Law and Justice," viz., four-fifths to the former, and one-fifth to the latter. The Jamabundy Return No. 14 is now prepared with reference to the above principles, so as to correspond with the accounts rendered to the Accountant General.

Collector for 11 months.
Sub Collector for 9 months.
Head Assistant Collector for 8 months.
Assistant Collector for 11 months.
Hill Assistant Collector for 6 months.
Deputy Collector for 11 months.

104. The increase in the Collectors' salaries is chiefly attributable to 13 months' salary having been disbursed in Fasli 1270; whereas in Fasli 1269 it was charged only for broken periods of the year as shown in the margin, and to the appointment of a second Deputy Collector, whilst in the previous year there was only one, as well as to the four-fifths of the pay of the Joint Magistrate of Ootacamund for two months being debited to Revenue charges.

105. The decrease of 2,379 Rupees in the pay of the Huzoor and District establishments is owing to one-fifth of the total charges being carried to the head "Law and Justice" from May 1861.

106. The small increase of 121 Rupees in Saderward, requires no particular remark.

107. The increase in the extra charges arises from a large portion of the advances made in previous years for working the Forests, having been adjusted in the year under report, and from the advances made from May 1861, whether on account of the Forest Department or other Revenue Department, being taken as charges under appropriate heads; also from the payment of the salaries of the Revenue Survey and Settlement Departments, which was not the case in the preceding year. The pay of the establishment of the Income tax Department is also an item for the increase. The particulars of extra charges are given in Statement No. 14.

XXI. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—108. In the preparation of the village and Taluq accounts, the new forms prescribed by the Board are duly attended to. The additions and alterations ordered in the Board's Circular Proceedings of the 28th March 1859, No. 1,069, have been made in the village accounts. Adverting to paragraph 1 of the Board's Miscellaneous Circular of the 24th July 1861, No. 3,946, I beg to report that the ruling that the original statement of monthly cultivation, form No. 1 in the Manual of Village Accounts, should be sent at the close of every month to the Taluq Kacheri, has been duly introduced from the middle of Fasli 1269, and its adoption has in practice been found fully effectual as a check against fraud. The Curnums are now more careful in preparing the "Adungul" accounts correctly, for fear that their own cultivation account, No. 1, rendered to the Taluq Kacheri, should furnish evidence against them if they practice any fraud. The Chitta No. 10 or book of daily collections, is also received monthly into the Taluq Kacheri from the village, and serves to prevent frauds in the collections made.

XXII. BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—109. The following is a concise abstract of the extent of land acquired by public servants in Fasli 1270, as compared with the last. The irregular and improper acquisition of land by the late Tahsildar of Dharapooram (Vencata Soobbiah), referred to in paragraph 94 of my report for Fasli 1269, was carefully inquired into, and disposed of by selling the land in public auction, and re-paying him the amount spent by him, and carrying the remainder to the credit of Government as reported in my letters noted in the margin.

To Board 3rd September 1860, No. 143.
To " 13th November 1860, No. 217.

	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.
Punjab... ..	48	47	27	5	6	6	...	...	...	43	41	21
Nunjah... ..	13	108	87	13	145	98	...	37	11	...	...	...
Garden... ..	5	17	17	...	...	...	...	...	...	5	17	17
Total...	66	172	131	18	151	104	...	...	...	48	21	27

XXIII. SUB AND HEAD ASSISTANT COLLECTORS' REPORTS.—110. The reports of the Sub and Head Assistant Collectors on the Settlement of the Taluqs under their charge, are submitted herewith.

XXIV. REMARKS ON THE CONDUCT OF SUBORDINATE OFFICERS.—111. From Messrs. Roberts, Carr, Irvine and Walker, I have received every practicable and cordial aid, as well as from the two Deputy Collectors.

COIMBATORE,
29th October 1861.

(Signed) E. B. THOMAS,
Collector.

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(Signed) E. B. THOMAS,
Collector.

SETTLEMENT REPORT OF THE SUB-COLLECTORATE.

1. I have the honor to submit the usual annual report on the settlement and collection of the Revenues of the Sub-division for Fasli 1270 (A. D. 1860-61), explanatory statements accompanying, drawn up according to the forms prescribed by the Board of Revenue. From this it will be seen that the demand was Rupees 6,98,095, being less than that of last Fasli by Rupees 20,941-4-0, and than that of the average of the last ten years by Rupees 18,129-15-7.

2. Owing to the amalgamation of the Taluq of Kongiem into that of Darapuram, the Sub-division now comprises only three Taluqs, Darapuram, Caroor and Oodamalapettah. The two former Taluqs were settled by the Sub-Collector Mr. C. A. Roberts, the latter by myself. Puttahs were distributed at the Cusbah of each Taluq, and for some of the villages of the Darapuram Taluq at Kongiem.

ANDIPUTTY.—3. The Poliput of Andiputty in the Caroor Taluq was this year taken under the management of the Court of Wards during the minority of the Poligar. The settlement of this Poliput has just been concluded, and I have distributed the puttahs. I will furnish hereafter a separate report on the subject.

NUMBER OF VILLAGES AND PUTTAHS.—4. The villages and hamlets of the division remain as last year, viz., 255 Ryotwar villages, and 1,801 hamlets, besides 15 villages and 68 hamlets belonging to the Poliputs. The number of puttahs, showing those which are unaltered and those which were newly distributed is annexed, arranged according to the Taluqs. The number of puttahs which were distributed in Oodamalapettah was unusually large owing to the special authorized remission of 15 per cent. granted to all punjah in that Taluq.

Taluqs.	Total Puttahs.			No. of Puttahs not changed.			Remainder distributed.		
	Ayen.	Moturpha.	Total.	Ayen.	Moturpha.	Total.	Ayen.	Moturpha.	Total.
Darapuram.....	20,795	5,343	26,138	18,307	3,924	22,231	2,488	1,419	3,907
Caroor.....	18,285	4,880	23,165	15,289	3,734	19,023	2,996	1,146	4,142
Oodamalapettah.....	11,796	4,751	16,547	4,371	3,672	8,043	7,425	1,079	8,504
Total...	50,876	14,974	65,850	37,767	11,330	49,297	12,909	3,644	16,553

SEASON.—5. The season under review was unfavorable for cultivation. The rains were scanty, but less so than in some previous years, but owing to their irregularity, their effect was not so beneficial. The dry crops gave but a fractional out-turn. The wet crops irrigated by the Caverry channels and the upper Ambravutty channels were successful, those watered by tanks and the lower channels from the Ambravutty were failures. But in the whole division the garden lands yielded good average returns, and this is a further proof of the great advantages the Ryots derive from enjoying these wells free of extra cess.

6. This was the general character of the seasons; viewed more in detail the following particulars are observed.

Dry crops.—The Ryots of Oodamalapettah having had their expectation raised by the rain which fell in May, cultivated all their punjah lands, but in consequence of there being an entire drought for the next four months, the crops withered and scarcely quarter crops were reaped.

In Caroor and Darapuram in the cultivating season although there was not sufficient rain, yet there being partial showers the Ryots took up as much fresh land as they were able, but as subsequently also the rain was insufficient, on the average only three-quarter crops were yielded at the harvest.

AMBRAVUTTY CHANNELS.—7. In the Ambravutty which is the main source of irrigation, owing to failure of the seasonable freshes, the wet lands in Oodamalapettah and part of Darapuram produced but three-quarter crops, in the lower part of Darapuram Taluq and part of Caroor only half crops, and in the lower villages of Caroor even quarter crop was hardly realized in a few fields, while the majority of the fields were entirely withered and many fields were left unploughed owing to the want of water.

CAVERY CHANNELS.—8. The Cavery supplies three channels in the Caroor Taluq, of these the Vangul and Neroor channels received a full supply and full crops were obtained. The Nunjah Pōgaloor channel was, however, in a defective state as mentioned in last year's report, paragraph 3. However, on the 31st January 1861, the Ryots offered to take the channel under their management and entered into an agreement that if it was given up to them, they would themselves keep it in repair, and would never apply for remission. This matter was fully reported to you on the 9th February, in letter No. 28, to which I beg to refer you. Since that arrangement has been made, the channel has been well cleared, and there is now no hindrance to the cultivation: nor has any objection as yet been heard from any one. This system will, I trust, continue to work well.

TANKS.—9. In the month of December the tanks in the Oodamalapettah Taluq were partially filled and cultivation under them commenced, but owing to there being no further water supply, the crops on all those lands which had no wells failed and withered. Many lands were also left waste from the same cause. In the lands, where there were wells, full crops of paddy, sugar-cane or cholum were raised partly by the water from the tanks and partly by that from the wells. Some also of the lands which had no wells were cultivated with dry crops aided by the tank water.

RAIN-FALL.—The distribution of the rain-fall throughout the year will be learnt from the annexed Statement.

Months.	In inches and decimals.		
	Darap- ram,	Caroor.	Oodama- lacottah.
April	0·12	0·11	5·50
May	0·63	2·48	3·10
June	0·91	0·70	0·30
July ... ..	.....	0·80	.....
August	3·01	0·50	0·70
September ... ..	.....	11·0	.....
October	5·30	7·15	2·50
November ... ..	.....	.....	.....
December	2·04	0·62	4·0
January ... ..	.....	.....	.....
February ... ..	.....	.....	.....
March	5·08	0·74	.....
Total.....	17·09	23·6	16·1
Average.....	18·93	.....	.....

SANITARY STATE OF SUB-DIVISION.—10. In the Fasli under review, cholera appeared in the two Taluqs of Caroor and Oodamalapettah, in the former 55 persons and in the latter 364 died. In the Taluq of Darapuram the disease did not show itself.

Small pox has been almost unknown in the Sub-division, owing to the people seeming to have overcome any prejudices they may have had to vaccination. I believe that now persons willingly bring their children to be vaccinated, but I am unable to give any information on this point as no returns are furnished to this office; the correctness of the returns has not accordingly been tested.

PRICE LIST.—11. From the subjoined list showing the prices of the principal grains for the Faslies 1269-70, it will be seen that in every instance the prices have risen throughout the division. This list of prices has been obtained by striking an average of the daily Price Current furnished by the merchants at the different Cusbahs.

Names of Grain.	Price of Fasli 1269 per Garce.			Price of Fasli 1270 per Garce.			Comparison.					
							Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Paddy	171	8	9	187	1	7	15	8	10	.....	...	...
Cholum	158	14	6	200	12	1	41	13	7	.....	...	...
Cumboo	134	15	7	149	4	7	14	5	0	.....	...	...
Raghy	129	14	6	149	12	8	19	14	2	.....	...	...
Horse gram	149	13	8	180	7	6	30	9	10	.....	...	...

LAND HOLDINGS.—12. Lands assessed at Rupees 8,687 have been relinquished by Ryots during the Fasli from the usual causes of want of rain, and the poverty of soil or cultivators, and lands bearing an assessment of Rupees 16,287 have been newly taken up.

The last items of Enclosure B in Statement No. 3 show the particulars of the actual cultivation.

WASTE.—13. The last columns of Enclosure C in Statement No. 3 show how much waste was charged and how much remitted, as regulated by examination at the time of settlement of the causes which led to the lands being left waste.

REMISSION.—14. The particulars of remission are detailed in Statement No. 4. The increase in the fixed remission of Rupees 617-13-6 is owing to waste lands on which remission was formerly ordered, being now brought again under cultivation.

The remission of Rupees 7,622 for withered crops, and that of Rupees 11,890-15-6 for Nunjah waste were only given on Nunjah land, where the failure was shown to have been caused, not by any carelessness on the part of the Ryot but only through failure of water.

SPECIAL REMISSION.—15. Owing to the failure of rain in the Taluq of Oodamalapettah, the out-turn of the dry crops scarcely yielded the amount of the seed which was sown. A special remission of 15 per cent. was accordingly granted to the whole of the Punjab land in that Taluq amounting to Rupees 12,069.

The other remissions were given for the usual reasons and do not call for any explanation.

SUNDRY ITEMS.—16. In the Sundry items the rent paid by the Mulsars for land on the Annamalai in the Oodamalapettah Taluq, is entered as remission, because their contract, which was considered opposed to the ryotwar system, was abolished during the Fasli, and the land has been given upon ordinary puttah.

17. In Statement No. 6 there is an entry under the head of new cowle which requires explanation. The land was granted last year free of rent, with progressive cowle commencing from this year, but the extent was by accident omitted in last year's account and therefore appears now for the first time.

COIMBATORE DISTRICT.

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SUGAR-CANE.—18. The adjoining Statement shows an increase in the cultivation of Sugar-cane in the two Taluqs of Oodamalapettah and Caroor, where it was cultivated in the Nunjah lands watered by the tanks and Caverry channels respectively.

The enhanced price paid this year for jaggery sufficiently indicates the cause of the increase.

Taluqs.	Fusly 1269. Acres.	Fasli 1270. Acres.	Increase. Acres.	Decrease. Acres.
Darapuram.....	8 8 3	5 3 3	... ..	3 5 0
Caroor.....	57 15 2	96 6 1	38 6 3	... ..
Oodamalapettah...	159 3 2	237 2 0	77 14 2	... ..
Total.....	225 11 3	338 12 0	113 0 0	... ..

COTTON.—19. Cotton was cultivated to a larger extent in Darapuram, but less in Caroor and Oodamalapettah than last Fasli, as shown in the accompanying Statement, the partiality of the rain is the only reason assignable for these changes.

Taluq.	Fasli 1269. Acres.	Fasli 1270. Acres.	Increase. Acres.	Decrease. Acres.
<i>Country Cotton.</i>				
Darapuram.....	5,696 2 1	17,689 9 3	11,993 7 2	.....
Caroor.....	8,389 1 3	7,929 4 3	.....	459 13 0
Oodamalapettah.....	17,629 3 1	15,993 13 0	.....	1,635 6 1
Total.....	31,714 7 1	41,612 11 2	11,993 7 2	2,095 3 1
American Cotton cultivated in Darapuram.....	25,095 3 1	15,289 15 2	.....	9,805 14 3
Total.....	56,809 10 2	56,902 11 0	93 0 2	.....

INDIGO.—20. No Indigo was cultivated during the year.

21. Subjoined is the Abstract Statement showing the general result of the Land Revenue Settlement in comparison with Fasli 1269; beyond the explanation given above, no remark is called for.

SETTLEMENT REPORT OF THE

Items.	Fasli 1269.			Fasli 1270.			Increase.		Decrease.	
	Acres.	Settlement.		Acres.	Settlement.		Acres.	Settlement.	Acres.	Settlement.
Full rent										
Dry.....	4,20,590 4 3	3,24,407 8 7		4,25,637 0 3	3,16,039 4 2		5,046 12 0	.....	.....	8,368 4 5
Garden.....	37,472 2 0	1,29,277 9 9		38,059 15 3	1,31,079 13 5		587 13 3	1,802 3 8	.....	.....
Wet.....	26,077 7 0	1,88,786 9 1		22,823 5 3	1,71,082 4 0		.....	.....	3,254 1 1	17,704 5 1
Total.....	4,84,139 13 3	6,42,471 11 5		4,86,520 6 1	6,18,201 5 7		5,634 9 3	1,802 3 8	3,254 1 1	26,072 9 6
Cowle.										
Dry.....	3,534 9 1	1,063 15 11		3,003 0 3	1,375 2 9		.....	311 2 10	531 8 2	.....
Garden.....	26 15 3	37 11 2		17 13 3	28 11 7		.....	.....	9 2 0	8 15 7
Wet.....	90 9 1	158 0 4		83 13 3	246 7 11		.....	88 7 7	6 11 2	.....
Total.....	3,652 2 1	1,259 11 5		3,104 12 1	1,650 6 3		.....	399 10 5	547 6 0	8 15 7
Grass.										
Dry.....	65,763 7 0	12,153 1 5		64,080 6 0	11,851 2 6		.....	.....	1,683 1 0	301 14 11
Garden.....	285 2 3	285 15 11		278 12 2	279 3 10		.....	.....	6 6 1	6 12 1
Total.....	66,048 9 3	12,439 1 4		64,359 2 2	12,130 6 4		.....	.....	1,689 7 1	308 11 0
Nunjah land paying Punjab and Bag Punjab.										
Shavf.....	728 8 0	1,028 11 9		1,118 6 2	1,301 3 2		389 14 2	772 7 5	.....	.....
	8,817 6 3	3,724 2 11		3,644 1 2	3,543 3 1		.....	.....	173 5 1	178 15 10
	50 15 3	.....		1,383 2 0	.....		1,332 2 1	.....	.....	.....
Dry.....	.....	.....		552 11 3	.....		552 11 3	.....	.....	.....
Wet.....	226 0 3	.....		2,207 11 3	.....		1,981 11 0	.....	.....	.....
Total.....	226 0 3	.....		2,760 7 2	.....		2,534 6 3	.....	.....	.....
Tirwah										
Dry.....	4,89,888 5 0	3,37,624 9 11		4,93,273 3 1	3,29,265 9 5		3,384 14 1	.....	.....	8,359 0 6
Garden.....	41,601 11 1	1,33,825 7 9		42,000 11 2	1,34,932 15 11		399 0 1	1,607 8 2	.....	.....
Wet.....	27,173 8 3	1,89,973 5 2		27,616 7 3	1,73,129 15 1		442 15 0	.....	.....	16,843 6 1
Total.....	5,58,663 9 0	6,60,923 6 10		5,62,890 6 2	6,37,328 8 5		4,226 13 2	1,607 8 2	.....	25,202 6 7
Fixed Sourmathayem...	.....	43,830 3 10		.....	44,026 10 5		.....	196 6 7	.....	.....
Grand Total.....	.....	7,04,753 10 8		.....	6,81,355 2 10		.....	.....	.....	23,398 7 10

There has been no revision or change in the assessment during the year.

SUNDRY SOURCES OF REVENUE.—22. The Revenue derived from Sundry Sources is detailed in Statements Nos. 8, 9, 10. Under the head of Moturpha there is an increase of Rupees 2,457. This is attributable to the general examination which was made by the village authorities to supply the necessary information called for as to the number of traders, &c., in their respective villages, and to furnish the Statistical Returns.

EXTRA DEMAND.—23. The particulars of the extra demand show the usual items requiring no explanation.

COMPARISON WITH LAST YEAR.—24. An Abstract showing the revenue from both Land Revenue, and Sundry Sources in comparison with Fasli 1269 is adjoined. The increase in Stamps of Rupees 8,422 is owing of course to the operation of Act XXXVI of 1861. The other points have already been explained.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue												
Ryotwar... ..	7,04,753	10	8	6,81,355	2	10	.....	...	...	23,398	7	10
Moturpha.....	14,282	9	8	16,739	13	2	2,457	3	6	.....	...	...
Poliputs.....	9,160	4	10	9,160	4	10	.....	...	...	.....	...	...
Abkarry... ..	17,670	0	0	17,670	0	0	.....	...	...	.....	...	...
Stamp... ..	6,606	0	0	15,028	0	0	8,422	0	0	.....	...	...
Sevajama... ..	2,558	14	1	4,256	0	6	1,697	2	5	.....	...	...
Total.....	7,55,031	7	3	7,44,209	5	4	12,576	5	11	23,398	7	10

Net 10,822-1-11.

CURRENT DEMAND, COLLECTION AND BALANCE.—25. A statement is annexed showing the Demand, Collection and Balance of Land Revenue and Moturpha. In the Taluq of Darepuram the whole demand was collected within the Fasli. In the Taluq of Oodamalapettah, the whole is now collected, and in the remaining Taluq of Caroor only 66 Rupees is outstanding, which will also shortly be collected.

SETTLEMENT REPORT OF THE

Talugs.	Beriz of Fash 1270.		Collections within the Fash.		Remainder.		Subsequent collection.		Amount remitted on account of Income tax.		Total.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Darapuram.....	2,84,124	2 8	2,84,124	2 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Caroor.....	2,17,826	8 10	2,13,448	8 11	4,377	15 11	4,311	4 0	.....	.....	4,311	4 0	66	11 11
Oodamalappettah....	1,79,404	7 4	1,78,267	1 4	1,137	6 0	1,137	6 0	.....	.....	1,137	6 0	.....	.....
Total.....	6,81,355	2 10	6,75,839	12 11	5,515	5 11	5,448	10 0	.....	.....	5,448	10 0	66	11 11
Poliput.....	9,160	4 10	9,160	4 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moturpha.....	16,739	13 2	16,169	0 1	570	13 1	556	6 4	6 9	.....	570	13 1	.....	.....

DEMAND, COLLECTION AND BALANCE OF ARREARS.—26. As the land property of certain defaulters has been ordered to be sold, the Statement of arrears show that all will be collected except Rupees 1,683-3-7. This is irrecoverable from the following causes:—A Curnum in the village of Pullioor Talug of Caroor, falsely entered as cultivated a piece of waste land. The Curnum being since then dismissed and deceased, the balance Rupees 8-11-8 is irrecoverable.

Mr. Roberts in his letter dated June 24th, 1860, and in his Jamabundy report recommended the remission of Rupees 1,487-10-11 for the loss sustained by the Ryots cultivating under the Cavary Nunjapogaloor channel; of this sum Rupees 27-3-11 have since been collected, leaving a balance of Rupees 1,460-7-11. Rupees 214 is the arrears due by the Malasars

for the contract for land on the hills in the Oodamalapettah Taluq. These people are poor, and without any saleable property. This brings the irrecoverable balance up to Rupees 1,674-7-11, which sum I request you will obtain the sanction of the Board for striking out of the accounts:—

Items.	Faslis.	Balance up to Fasli 1269.	Collections in Fasli 1270.	Remainder.	Recoverable.	Irrecoverable.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue.	67	151 7 1	151 7 1	...	...	...
	68	91 6 8	75 7 2	19 15 6	11 3 10	8 11 8
	69	4,205 11 6	2,272 9 5	1,933 2 1	258 10 2	1,674 7 11
	Total...	4,448 9 3	2,499 7 8	1,953 1 7	266 14 0	1,683 3 7
Moturpha.	68	8 12 11	8 12 11	...	...	...
	69	168 0 0	168 0 0	...	...	...
	Total...	176 12 11	176 12 11	...	...	...

COERCIVE PROCESS.—27. For the collection of rent due for Fasli 1269, the moveable property of six individuals in the Caroor Taluq was sold by auction, and the amount of arrears, viz., Rupees 90-15-6, was defrayed.

NEW ACCOUNTS.—28. As far as I can see, the new accounts both for the villages and the Taluqs seem to be working on the whole well, but the personal investigation which I have made, has disclosed certain inaccuracies which will be rectified.

29. There is no Register of lands acquired by the public servants belonging to the division.

STATISTICAL RETURNS.—30. The Quinquennial Returns showing the general statistics of the three Taluqs, are also forwarded this year, but there is nothing in them demanding special remarks.

31. Having only joined the Sub-division in April, I must acknowledge to having received the greater part of this information from the Sheristadar P. Vencataramien.

CAROOB, 15th August 1861.

(Signed) F. C. CARR,
Acting Sub-Collector.

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Exd. J. Tulloch.

SETTLEMENT REPORT

OF
SALEM.

1. I have the honor to transmit the usual Settlement Report for 1270 (1860-61) with the prescribed accounts.

2. Statement No. 1 shows the Officers by whom, and the places at which, the Settlement was made. According to recent arrangements, the number of Taluks in the Salem District has been reduced from fourteen to nine. In conformity with Mr. Pelly's Circular instructions, dated 4th June 1860, No. 317, the Statements now submitted have been prepared to suit this re-arrangement of the Taluks, though as yet the Taluk establishments have not been placed entirely on the new scale. The names of the Taluks into which the District is now divided are given in the margin.

Salem.	Kistnaghiri.
Attur.	Usur.
Namkul.	Tripatur.
Trichengode.	Utengiri.
Dharmapuri.	

3. The Government having decided that the Collector should make Salem his head quarters instead of Usur, a re-arrangement was also made during the year in the charges of the Revenue Officers. The Taluks now allotted to each Officer under the new arrangement are as follow :—

The Collector.

Salem and Attur.

The Sub-Collector.

Usur, Kistnaghiri and Dharmapuri.

The Head Assistant Collector.

Tripatur and Utengiri.

The General Deputy Collector.

Namkul and Trichengode.

4. The General Deputy Collector was not appointed to this District till after the Jum-mabundi was over. The Taluks in his Division were therefore settled by myself, in addition to Attur, one of the two Taluks in my own charge. The settlement of the Salem Taluk, except the Shervaroy Hills, which were settled by myself, was conducted by Mr. Boalth, the Special Deputy Collector. The Sub-Collector and the Head Assistant settled each his own Division. The settlement of no Taluk was conducted at a place beyond its own limits.

NUMBER AND TENURE OF VILLAGES.—5. The total number of villages was 2,709, the same number as last year. No changes have taken place in the tenure of these villages during the year. The number of villages in the Attur Taluk is larger by twenty-one villages than the number last year. The additional twenty-one villages were transferred from Salem to Attur under the Board's Orders, dated the 24th December 1859, No. 1,764.

6. The total number of new Puttahs given for land was 43,285, the number of old retained by the Ryots was 1,37,629. Under the head of Moturpha, the number of new Puttahs was 4,104, the number of old retained 33,837. The system of noting down changes in the Puttahs, in the way proposed in paragraph 14 of Extract Minutes of Consultation,* dated the 28th February 1859, No. 256, has not yet been followed in this District. The wishes of Government on the above point will be carried out, as far as practicable, in Fasli 1271.

* Board's Proceedings 28th March 1859, No. 1,667.

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SEASON.—7. The season during the year was of a very unfavorable character. The usual early rains in April and May, on which the dry cultivation so much depends, failed altogether. There was some rain in the next four months, but from October the rains almost entirely failed. The Dry crops were, in consequence, very scanty, and the Wet in many places perished for want of water. The out-turn of the Wet crops was only about one-third, and of the Dry crops about one-half the average yield. The cultivation under the Cauvery channels was as steady as usual.

Months.	Inches.	Tenths.	Hundredths.
1860, July - - -	1	6	..
" August - - -	9	2	2
" September - -	2	5	8
" October - - -	9	8	..
" November - -	...	3	1
" December - -	...	7	1
1861, January - -	...	8	7
" February - -	...	...	...
" March - - -	2	4	8
" April - - -	...	8	5
" May - - -	1	6	1
" June - - -	1	9	5
	31	9	8

S. The average fall of rain during the year was 32 inches, as shown in the margin. The Board will find that the fall given here for all the different months except March, does not correspond with the fall shown in the monthly Statements sent to the Board. The latter Statements were, I regret to find, incorrectly prepared. I therefore request the Board will be good enough to have the monthly Rain Returns, already submitted, corrected in accordance with the particulars given in this report.

SANITARY STATE.—9. The general health of the District was not good. Cholera prevailed to some extent in almost all the Taluks, but more especially in the Taluks of Salem and Tripatur. The number of reported deaths from cholera in the town of Salem, during the last three months of the year, was 96. Fever and ague were prevalent throughout the year in the Trichengode Taluk, and throughout the last six months of the year in the Usur Taluk. The other Taluks were not free from the same diseases. Cattle also suffered considerably from the want of water and pasture. A large number perished mainly from these causes during the year.

Fasli.	Number Vaccinated.	Successful.	Unsuccessful.
1268	21,188	17,551	3,637
1269	17,937	15,158	2,779
1270	17,971	15,262	2,609

VACCINATION.—10. The gross result of the Vaccination Returns is exhibited in the margin. The particulars for the two previous Faslies are also given. Cases reported as successful form 85 per cent. of the whole number vaccinated. I cannot certify to the perfect correctness of these Returns. The Taluk Officers make inquiries from time to time,

and every Return furnished by the Vaccinators contains a certificate from the head of a village, stating that the Return is correct. Pains therefore are taken by the local Revenue authorities to check fraudulent conduct on the part of the Vaccinators, though the measures they are able to adopt for that purpose are usually considered insufficient. The Vaccinators are willing to work; but the people themselves are, in general, disinclined on superstitious grounds to bring their children forward. If for such reasons the Vaccinators have not in the course of the month been able to vaccinate a sufficient number of cases to make up an average number, they are tempted, in collusion with the Village Officers, to falsify their Returns. The chief defect in the present system is the want of some superintending authority belonging to the Medical Department, who could visit the villages and give his whole time to the duties of superintendence. Very little is now done in this way by the Zillah Surgeon, or his subordinates.

11. During the last three years, batta has been allowed in certain cases to the mothers of children belonging to the poorer classes, under the general sanction given by Government in Extract Minutes of Consultation, dated 8th July 1858, No. 858. The amount expended under this head in Fasli 1270 was 758-4-0.

PRICES OF GRAIN.—12. From Statement No. 2 it will be seen that prices have considerably risen during the year under report. The rise is from 3 to 12 per cent. over last year, and 84 per

cent. above the commutation standard. The shortness of the crops, consequent on the adverse character of the season, and an increasing demand from places beyond the District, are the main causes to which this continued rise is ascribed. The following table shows the price of some of the staple products, compared with the past year :—

Species.	Fasli 1269.			Fasli 1270.			Increase.	Decrease.
1	2			3			4	5
Paddy, 1st sort	160	13	2	173	12	7	13	...
Do. 2nd do.	143	8	8	158	2	11	15	...
Cholum or Jonnaloo	181	2	6	194	10	2	13	...
Cumboo... ..	163	1	11	184	10	4	21	...
Horse-gram	171	9	2	202	3	6	30	...
Raggy	169	10	7	192	1	5	22	...
Varagoo	105	3	4	108	5	4	3	...

RYOTS' HOLDINGS.—13. The quantity of occupied land at the commencement of the Fasli was acres 9,67,648, assessed at Rupees 18,27,759. The lands given up during the Fasli was acres 31,208, assessed at Rupees 51,903, against 36,671 acres, assessed at Rupees 66,587, given up last year. The remaining land was acres 9,36,440, assessed at Rupees 17,75,856. The lands taken up afresh during the Fasli was acres 50,421, assessed at Rupees 71,781. In the preceding year the fresh land was acres 79,720, assessed at Rupees 1,40,644.

14. The total holdings of the Ryots during the Fasli amounted to acres 9,86,861, assessed at Rupees 18,47,637. Of this acres 3,412, assessed at Rupees 13,953, constitute the item "Waste remitted."

ACTUAL CULTIVATION.—15. The extent of actual cultivation was acres 9,63,099, assessed at Rupees 17,91,285. If to this be added the item "Waste charged," viz., acres 20,350, assessed at Rupees 42,399 minus Rupees 13,535, the partial remission in the item "Waste charged," the total will be acres 9,83,449, assessed at Rupees 18,20,149, showing an increase over the past Fasli of acres 15,801, assessed at Rupees 29,148.

WASTE CHARGED AND WASTE REMITTED.—16. The extent of land left waste was acres 23,762, assessed at Rupees 56,352. Of this acres 3,412, assessed at Rupees 13,953, forming the item "Waste remitted," was fully remitted; and acres 20,350, assessed at Rupees 42,399, was charged to the Ryots. In the latter case, however, partial remissions were granted to the amount of Rupees 13,535, as shown in Statement No. 4. The net assessment charged to the Ryots under the head "Waste charged," was Rupees 28,864. The total assessment remitted on account of waste was Rupees 27,488, which is Rupees 4,265 over the remissions granted for waste during the preceding Fasli. Of this remission, amounting to Rupees 27,488, Rupees 26,000 minus Rupees 27, appertains to Nunjah lands left waste for want of water. Due care was taken before remission was granted to ascertain that the want of water was owing to natural causes.

17. I have for this year included the remitted Deed-anna assessment, and the remitted Nunjah Bagayet assessment, in the Assessment columns (opposite to the item "Deduct lands given up"), in Enclosure B to Statement No. 3, so that these permanent remissions may not appear again in the accounts.—*Vide* Board's instructions in paragraph 4 of their Proceedings, dated the 6th June last, No. 2,947.

REMISSIONS.—18. The remissions for the year under review amount to Rupees 3,79,467-1-2, showing a net decrease of Rupees 4,933, compared with the last year. Of this sum, the fixed

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remissions amount to Rupees 3,51,392, and the occasional remissions to Rupees 28,135. The particulars of these two items are as follow:—

Items.	Fasli 1269.			Fasli 1270.			Increase.		Decrease.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Occasional Remissions.</i>												
Shavi.....	5,641	11	1	14,383	5	7	8,741	10	6	...	...	...
Bhognusty.....	391	15	0	216	7	9	...	...	...	175	7	3
Partial Remissions on waste lands charged.....	...	...	...	13,535	7	6	13,535	7	6	...	...	...
Total...	6,033	10	1	28,135	4	10	22,101	16	9	...	...	...
<i>Permanent Remissions.</i>												
Cowle Remissions, &c.....	59,540	6	1	37,606	3	1	...	...	...	21,934	3	0
Permanent Remissions.....	1,97,281	11	4	1,90,880	13	10	...	...	...	6,400	13	6
Sibbundi.....	1,21,544	2	10	1,22,844	11	5	1,300	8	7	...	...	...
Total...	3,84,399	14	4	3,79,467	1	2	...	...	...	4,932	13	2
Add receipts of Sundry Items...	95,044	5	7	92,856	5	8	...	...	...	2,187	15	11

19. The remissions granted for Shavi, amounting to Rupees 14,383, show an increase of Rupees 8,742 over the preceding year. The remissions under this head, which did not in any case exceed 75 per cent., were regulated on the principle laid down in the Board's Proceedings, dated the 18th of August 1859, No. 3,061.

20. The partial remissions granted on waste last year were excluded from Statement No. 4. In consequence, the remissions under this head in Fasli 1270, viz., Rupees 13,535, appear as an "Increase." It cannot now be ascertained what the partial remissions amounted to separately last year. The full and the partial remissions granted last year were included in the item "Waste remitted," and were excluded from the Assessment columns of Statement No. 3, as explained in paragraph 3 of my letter to the Board, dated the 29th October 1860, No. 281. In bringing forward for this year the "Ryots' holdings" in Enclosure B, to the Statement No. 3, the amount shown opposite to the item "Waste remitted," in the last year's Statement, is included.

21. The increase of Rupees 1,448 under the head of Village servants, is owing to an increase in the Beriz.

22. The recent restriction placed by Government on cowles has led to a decrease under the head of Cowle remissions.

23. The decrease under the head of "Remission on pasture lands" is owing to pasture lands, in several cases, having been taken up for cultivation.

24. The Deed-anna assessment, and the Nunjah Bagayet Teerva (amounting together to Rupees 9,100), were included in the item of Permanent remissions last year, but are now excluded from that head. The decrease of Rupees 6,420 under the head of "Permanent remissions," is owing to this change in the mode of bringing those two items to account. Though there is thus an apparent decrease under the head of "Permanent remissions," there is a real increase under this head of about Rupees 3,000, owing to extended cultivation.

SUNDRY ITEMS.—25. The revenue under the head of Sundry items amounts to Rs. 92,856-5-8, which is 2,188 Rupees below that of the past Fasli.

26. The increase in the "Hill rent" is owing to an increase in the annual rent paid for that description of farm. The amount entered under the head of Forest revenue, viz. Rs. 5,618, in Statement No. 4, does not include the whole receipts of the year under that head. It is exclusive of the amount collected during the months of May and June. The collections for these two months, amounting to Rupees 1,373, have been entered under the head of Extra revenue in Statement No. 9, as directed in paragraph 6 of the Board's Standing Circular, dated the 6th September last, No. 4,846. The total receipts under the head of Forest revenue for the year amounts to Rupees 6,991, which shows an increase over the past Fasli of 1730. This increase may be ascribed in part to a rise in the demand for timber, and in part to more efficient supervision by the Conservancy Establishment.

27. The decrease under the head of Tamarind rents, viz. Rupees 2,818, is owing chiefly to a falling off in the rent of the Collimala Tamarind farm.

CULTIVATION OF SPECIAL PRODUCTS.—28. There is an increase in the cultivation of the three special products included in Statement No. 7, as shown below:—

Items.	Fasli 1269.		Fasli 1270.		Comparison.			
					Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
		RS.		RS.		RS.		RS.
Sugar-cane.....	1,420	10,288	1,441	11,202	21	914	...	...
Cotton.....	15,214	22,469	15,707	24,042	493	1,573	...	...
Indigo.....	1,910	6,664	2,182	6,737	272	73	...	...

GENERAL RESULT OF LAND REVENUE SETTLEMENT.—29. The total amount under this head was Rupees 20,44,324-12-11, showing an increase over the past year of Rupees 29,429. This increase is owing to improved prices, coupled with the recent very general reduction in the assessment. The following table shows the particulars of the Land Revenue Settlement:—

Items.	Beriz of Fasli 1269.			Beriz of Fasli 1270.			Increase.			Decrease.					
	1			2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Poonjah	12,37,606	3	8	12,57,900	1	0	20,293	13	4	...	...	...	...	...	...
Nunjah	4,61,501	10	11	4,70,596	4	2	9,094	9	3	...	...	...	...	...	...
Garden	76,919	8	8	77,503	15	10	584	7	2	...	...	...	...	...	...
Poonjah converted into Nunjah garden.	58,211	2	3	54,965	9	4	...	...	...	3,245	8	11	...	...	...
Garden converted into Nunjah	8,942	8	10	8,869	5	1	...	...	...	73	3	9	...	...	...
Total	18,43,181	2	4	18,69,835	3	5	26,654	1	1	...	...	...	...	...	...
Deduct as per No. 4	3,84,399	14	4	3,79,467	1	2	...	...	...	4,932	13	2	...	...	...
Balance	14,58,781	4	0	14,90,368	2	3	31,586	14	3	...	...	...	...	...	...
Sundry items as per No. 4	95,044	5	7	92,856	5	8	...	...	...	2,187	15	11	...	...	...
As per No. 3, Total	15,53,825	9	7	15,83,224	7	11	29,398	14	4	...	...	...	...	...	...
Shrotriem Jodigy	13,908	14	11	13,940	13	0	31	14	1	...	...	...	...	...	...
Permanently settled	4,57,161	2	3	4,57,159	8	0	110	3
Total Land Revenue	20,24,895	10	9	20,54,324	12	11	29,429	2	2

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REVISION OF THE ASSESSMENT.—30. To this paragraph is annexed an abstract Statement, showing the permanent reductions made under each head (Dry, Wet and Garden), and the actual cultivation each year from Fasli 1264.

Items.	DRY.			WET.			GARDEN.			Total Assessment.	Deduct Remission.	Balance.
	Fysul Assessment.	Remission.	Balance.	Fysul Assessment.	Remission.	Balance.	Fysul Assessment.	Remission.	Balance.			
1	2	3	4	5	6	7	8	9	10	11	12	13
1264.....	8,94,162	.....	8,94,162	3,65,618	...	3,65,618	64,202	...	64,202	13,23,982	.....	13,23,982
1265.....	9,95,825	56,038	9,39,787	3,91,367	...	3,91,367	58,441	18,310	40,131	14,45,633	74,348	13,71,285
1266.....	11,34,442	63,632	10,70,810	4,25,545	19,145	4,06,400	62,871	20,382	42,489	16,22,858	1,03,159	15,19,699
1267.....	11,47,249	65,921	10,81,328	4,27,220	19,142	4,08,078	84,461	20,876	63,585	16,58,930	1,05,939	15,52,991
1268.....	12,06,237	71,273	11,34,964	4,60,670	18,669	4,42,001	86,795	21,063	65,732	17,53,792	1,11,005	16,42,697
1269.....	12,56,471	1,11,163	11,45,308	4,55,672	51,640	4,04,032	82,951	24,133	58,818	17,95,094	1,86,936	16,08,158
1270.....	12,79,799	1,12,433	11,67,366	4,70,096	52,759	4,17,337	83,786	24,101	59,687	18,33,683	1,89,293	16,44,390

31. From the foregoing particulars the Board will see that, notwithstanding the adverse character of the season during several successive years, there has been a steady improvement in the Land Revenue, showing that the reductions, though they amounted in the aggregate to nearly two lacs of Rupees, have been attended with no actual loss to the Government. I may add that the Ryotwary revenue in Fasli 1264, the year preceding the one in which a partial reduction was allowed on Dry land, in the eight lower Taluks of the District, was Rupees 13,23,982, or Rupees 3,20,408 below the revenue for the year under report. The permanent reduction in Garden was made in Fasli 1265, and in Dry and Wet in Fasli 1269. Previous to the permanent reduction in Fasli 1269, a temporary reduction was allowed in the eight lower Taluks on all Dry lands assessed above Rupee 1-5-4 an acre, at the rate of 12½ per cent., commencing from Fasli 1265.

32. The Sundry sources of Revenue for the year amounted to Rupees 2,85,952, showing an increase of Rupees 50,098 over that of the past Fasli.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
Abkarry.....	1,36,010	1,36,010	.....	.....
Moturpha	69,598	71,832	2,234	.....
Stamps.....	30,246	78,110	47,864	.....
Total.....	2,35,854	2,85,952	50,098	.....

33. The increase in the Moturpha appertains wholly to the Loom tax, and is accounted for by an increase in the number of looms employed.

34. The increase in the Stamp revenue is owing to the operation of the new Stamp Act.

LAND REVENUE AND SUNDRY SOURCES OF REVENUE.—35. The following abstract shows the Revenue for the year under report from Land and Sundry Sources, inclusive.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
Land Revenue	20,24,896	20,54,325	29,429	.....
Sundry sources of Revenue..	2,35,855	2,85,952	50,097	....
Total.....	22,60,751	23,40,277	79,526	.....

EXTRA REVENUE AND INTEREST.—36. The demand for the year on account of Sevoy Jama and Interest was Rupees 11,660. The increase of Rupees 2,463 over last year's demand consists chiefly of two items that have for the first time been included under the head of Extra revenue.

1st.—Fines imposed by the Revenue Settlement Department, and

2ndly.—Penalties levied on unstamped Deeds, the former item amounting to Rupees 519, and the latter to Rupees 947. It was not understood last year that these two items ought to be entered in the Jumabundy Returns. The following table shows the particulars of Sevoy Jama and Interest :—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
<i>Sevoy Jama.</i>				
Land Revenue.....	7,156 10 3	8,217 2 10	1,060 8 7	... ..
Sundry sources of Revenue.....	172 9 0	1,090 3 2	917 10 2	... ..
Total.....	7,329 3 3	9,307 6 0	1,978 2 9	... ..
<i>Interest.</i>				
Land Revenue.....	1,499 4 5	1,990 4 6	491 0 1	... ..
Sundry sources of Revenue.....	369 8 4	362 12 11	...	6 11 5
Total.....	1,868 12 9	2,353 1 5	484 4 8	... ..
Grand Total.....	9,198 0 0	11,660 7 5	2,462 5	... ..

SETTLEMENT REPORT OF

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—37. The following abstract shows the Demand, Collection and Balance under all sources of Current Revenue. *

1st.—Up to the end of the Fasli, and

2ndly.—Up to the end of September.

Items.	Total Demand.	Balance at the end of the Fasli.	Balance at the end of Sept. Fasli 1271.	Percentage of columns 2 and 3.	Percentage of columns 2 and 4.
1	2	3	4	5	6
<i>Land Revenue.</i>					
Permanently settled...	4,57,159 8 0	21,653 8 10	7,294 12 7	4 11 9	1 9 6
Shotrium Jodigy.....	13,940 13 0	3,981 7 10	1,586 9 6	28 8 11	11 6 1
Ryotwar.....	15,83,224 7 11	75,048 0 6	11,104 2 1	4 11 8	0 11 2
Total.....	20,54,324 12 11	1,00,683 1 2	19,985 8 2	4 14 4	0 15 6
<i>Sundry Sources.</i>					
Abkarry.....	1,36,010 0 0	15,008 3 10	0 3 10	11 0 6	...
Moturpha.....	71,832 0 4	3,551 11 2	1,916 7 11	4 14 11	2 10 8
Stamps.....	78,109 13 6	...	...	...	...
Total.....	2,85,951 13 10	18,559 15 0	1,916 11 9	6 7 10	0 10 9
Extra Revenue.....	9,307 6 0	2,142 11 3	490 4 7	23 0 0	6 2 2
Interest.....	2,353 1 5	...	...	...	...
Grand Total.....	23,51,937 2 2	1,21,385 11 5	22,392 8 6	5 2 5	0 15 1

Items.	As per Demand, Collection, Balance for June.	As per Jambundya Statement No. 10.	Increase.	Decrease.
1	2	3	4	5
Permanently settled.	4,57,159 8 0	4,57,159 8 0	...	1 10 3

38. In the Demand entered in Statement No. 11, compared with the same head in the Demand, Collection and Balance Statement for June, there is a difference of Rupee 1-10-3 under the head of "Permanently settled."

This difference is a decrease in

the Pesheush of the Soolagiri Polliput, in which a piece of land, assessed at Rupee 1-10-3, was taken up for a rest-house. The assessment in this case has been deducted from the Pesheush of

the Polliput under the Board's orders* dated the 3rd July 1860, No. 3,059, but through an oversight in my office no corresponding deduction was made in the demand, under the head of "Permanently settled," in the Demand, Collection and Balance Statement for June last.

39. The balance at the close of the year against Muttas was Rupees 21,653. The collections up to the end of September have reduced this balance to Rupees 7,295. Of this amount, Rupees 905 is the assessment of certain Mutta lands taken up for Railway and other public purposes. A detailed report for permanently deducting this amount from the Pesheush will be made within a few days.

40. The outstanding balance against Jodi and Shotrium villages amounted at the end of the Fasli to Rupees 3,981, and at the end of September to Rupees 1,587; for the recovery of this sum the Agraharums in arrears have been attached.

* Government Order dated the 29th June 1860, No. 1,073.

41. The out-standing balance under the three heads, Ryotwar, Moturpha and Sevoy Jama, amounted at the end of Fasli to Rupees 80,742, and at the end of September to Rupees 13,510. Property has been attached in several cases for the recovery of this out-standing balance.

DEMAND, COLLECTION AND BALANCE OF ARREARS.—42. The subjoined Statement shows the Demand, Collection and Balance on account of arrears :—

Items.	Balance at the beginning of Fasli 1270.	Collections.										Balance.		Particulars.	
		Remission.		Actual collection within the Fasli.		Collections up to 10th September 1861.		Total.		7		8		Irrecoverable.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	2	3		4		5		6		7		8		9	
<i>Land Revenue.</i>															
Permanently settled.	28,962 14 3	...	...	26,263 6 8	1,291 2 5	27,554 9 1	1,408 5 2	27,554 9 1	1,408 5 2	1,408 5 2	...	1,408 5 2	...	...	...
Shotriem Jodi, &c...	5,090 9 3	...	...	5,017 2 1	73 7 2	5,090 9 3	...	5,090 9 3	...	...	...	...	...	...	...
Ryotwar.....	1,00,067 8 0	6,017 1 9	...	86,697 7 11	644 2 2	93,358 11 10	6,708 12 2	93,358 11 10	6,708 12 2	4,030 5 2	...	4,030 5 2	...	2,678 7 0	...
Total...	1,34,120 15 6	6,017 1 9	...	1,17,978 0 8	2,008 11 9	1,26,003 14 2	8,117 1 4	1,26,003 14 2	8,117 1 4	5,438 10 4	...	5,438 10 4	...	2,678 7 0	...
<i>Sundry Sources of Revenue.</i>															
Abkarry.....	12,086 6 4	...	...	12,086 6 4	...	12,086 6 4	...	12,086 6 4	...	...	...	...	...	...	...
Moturpha.....	6,683 15 5	1,745 6 1	...	3,962 2 3	64 7 2	4,871 15 6	1,811 15 11	4,871 15 6	1,811 15 11	474 15 11	...	474 15 11	...	1,337 0 0	...
Total...	18,770 5 9	1,745 6 1	...	15,148 8 7	64 7 2	16,958 5 10	1,811 15 11	16,958 5 10	1,811 15 11	474 15 11	...	474 15 11	...	1,337 0 0	...
<i>Extra Revenue.</i>															
Land.....	2,458 7 1	432 10 5	...	1,243 12 11	119 3 2	1,795 10 6	662 12 7	1,795 10 6	662 12 7	445 12 6	...	445 12 6	...	217 0 1	...
Moturpha.....	216 13 5	13 11 2	...	123 1 6	7 10 1	144 6 9	72 6 8	144 6 9	72 6 8	59 0 11	...	59 0 11	...	18 5 9	...
Total...	2,675 4 6	446 5 7	...	1,366 14 5	126 13 3	1,940 1 3	735 3 3	1,940 1 3	735 3 3	504 13 5	...	504 13 5	...	230 5 10	...
Grand Total...	1,55,566 9 9	8,208 13 5	...	1,34,493 7 8	2,200 0 2	1,44,902 5 3	10,664 4 6	1,44,902 5 3	10,664 4 6	6,418 7 8	...	6,418 7 8	...	4,245 12 10	...

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negligence was shown in the preparation of these accounts. In this case, I punished the Taluk Sheristadar by reducing him to a lower appointment. I also dismissed a Gumasta whose immediate duty it was to prepare the accounts.

REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—59. The particulars of lands held by public servants in this District, up to the end of Fasli 1269, are given below:—

	Extent.			Assessment.		
	AS.	G.	AS.	RS.	A.	P.
Lands belonging to Public Servants employed in the						
Huzur Cutcherry.....	82	0	0	197	0	0
Do. do. employed in the Taluks...	4,248	0	0	10,341	0	0
Total...	4,330	0	0	10,538	0	0

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—60. In conclusion, I beg to state that the Officers in charge of Divisions have performed their duty in a creditable manner. The appointment of General Deputy Collector was not filled up in this District till nearly the close of the year. The work which fell on my office was in consequence more than I could fairly attend to; but now that a third Deputy Collector has been appointed, and the full number of Officers allowed to the District, Covenanted and Uncovenanted, is thus complete. I anticipate no future difficulty in carrying on the general administration of the District.

61. I regret that, owing to the neglect of one or two of the Tahsildars in not preparing their accounts in proper time, my report has not been submitted on the present occasion within the time named by the Board.

SALEM, }
19th October 1861. }

(Signed) H. A. BRETT,
Collector.

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SETTLEMENT REPORT

OF

NORTH CANARA.

1. I have the honor to submit my Report on the Revenue Settlement of this District, for Fasli 1270 (A. D. 1860-61).

2. The settlement of the Balaghat Taluqs was made by me, and that of the Payenghat by the Head Assistant Collector, Mr. Webster, assisted by the Huzur Sheristadar.

I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—3. The villages at which the various Taluq settlements were made, are entered in Statement No. 1.

4. The Kumeri Jummabundy of the Supa Taluq was, however, made at Sircy, much detailed inquiry and examination of accounts, which could not conveniently be conducted on circuit, having been found necessary.

II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—5. There has been no alteration either in the number or tenure of villages in this District.

III. RE-ARRANGEMENT OF TALUQS.—6. The number of Taluqs has, however, been reduced from 7 to 6 (under the orders of Government) from the commencement of the Fasli. Changes were effected in the boundaries of Sonda, Supa, Yellapur and Ankola; and one Taluq, that of Bilgby, was entirely absorbed in the new Taluq of Sircy. The Taluqs of Honore and Kundapur remain undisturbed.

7. The several Statements accompanying this Report have been prepared with reference to these arrangements, and will not consequently agree, in point of detail, with the Returns of the preceding Fasli.

IV. INTRODUCTION OF PERMANENT PUTTAHS.—8. The orders of Government regarding the introduction of permanent Puttahs, have been carried out in this District as far as circumstances permitted. No Puttahs were renewed for Bhurty Wurgs, or where there was no alteration in the preceding year's assessment; but where the assessment of Kambarti Wurgs was modified, fresh Puttahs were issued. In future, however, such Puttahs need, I think, only be renewed in special cases, trifling alterations in assessment being entered in the old Puttahs.

9. The above remarks apply also to Moturpha Puttahs.

V. SEASON.—10. The aggregate quantity of rain-fall during the year, exceeded that of the preceding Fasli; but some of the Moganies on the Dharwar frontier suffered from want of rain at a critical moment, though speaking generally the season may be said to have been rather favorable than otherwise.

11. The following table gives the quantity of rain that fell during the period under report:—

Months.	Quantity of rain that fell in the Balaghat Taluqs.				Quantity of rain that fell in the Payenghat Taluqs.				Total.			
	1269.		1270.		1269.		1270.		1269.		1270.	
	I.	C.	I.	C.	I.	C.	I.	C.	I.	C.	I.	C.
April and May	5	0	2	50	3	0	1	50	8	0	4	0
June	10	0	15	44	37	0	43	72	47	0	59	16
July	38	0	32	30	41	0	48	82	79	0	81	12
August	13	0	16	42	23	0	16	37	36	0	32	79
September to December	10	0	10	78	16	0	18	74	26	0	29	52
Total	76	0	77	44	120	0	129	15	196	0	206	59

SETTLEMENT REPORT OF

little means of ascertaining the grounds on which such entries were originally made, that I have thought it right to include this shist as usual in the demand, as the Ryot's position remains unaltered, he never having exercised any right he may be supposed to have had in consequence of such entry.

31. Now that the Kumeri question has been definitely settled, and the above noted remissions made, the previous collections made from Kumeri cutters, and held in deposit pending the final decision of Government, have now been carried to account. The sum so carried to account amounts to Rupees 22,778-11-1.

32. The whole of the collections made from the individual cultivators on account of the Kumeri cut before the Order for its prohibition was received, amounting to Rupees 10,088-12-1, have also been carried to the credit of Government, no part thereof being granted to the Wurg-dars, as the Kumeri shist hitherto paid by them has been remitted.

XIII. SPECIAL PRODUCTS (SUGAR-CANE).—33. Two thousand acres of land are reported to have been cultivated with Cane during the year under report. This area falls short of the extent cultivated in the preceding Fasli by acres 1,189. The decrease is owing chiefly to the fall in price of Jaggery, though in some respects brought about by want of rain in April and May, in the Balaghat.

XIV. COMPARATIVE AND GENERAL RESULT OF LAND REVENUE SETTLEMENT.—34. The

Statement No. 10.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Land Revenue.. ..	8,67,179	13 5	8,70,073	10 5	2,893	13 0	...	...
2. Quit Rent	73	5 6	73	5 6	...	...	...	...
3. Kumeri and Huckle ..	13,364	12 10	15,333	8 3	1,968	11 5	...	...
4. Kumeri cultivation of former Faslies held in deposit, and now credited to Government..	.....	.....	22,778	12 11	22,778	12 11	...	...
5. Sundry Farms.. ..	6,837	15 8	9,717	15 10	2,880	0 2	...	...
6. Ready money Items. ..	293	4 9	72	4 0	...	...	221	0 9
7. Forest... ..	2,00,374	3 7	2,62,999	8 5	52,625	4 10	...	...
Total... ..	10,88,123	7 9	11,71,049	1 4	83,146	10 4	221	9 5
Net increase...					82,925	9 7		

marginal Abstract exhibits a net increase of Land Revenue to the amount of Rupees 82,925-9-7, consisting of the following items, viz, Land Revenue, Rupees 2,893-13-0; Kumeri and Huckle, Rupees 24,747-8-4; proceeds of Sundry Farms. Rupees 2,880-0-2; and Forest Revenue Rupees 52,625-4-10.

35. Of these the first item needs no remark,

though indicative of the progressive state of agriculture in the District.

36. The second item is composed of two different sums, viz., Rupees 22,778-12-11, being the accumulations of the last twelve years hitherto held in deposit, pending the settlement of the Kumeri question, and Rupees 1,968-11-5, the amount of Kumeri Jumabundy collected during the year under report. The increase in the latter is due to severe restrictive measures adopted for the suppression of Kumeri cultivation, double assessment having been levied on all unauthorized clearings, as well as to all collections made from the individual cultivators having been carried to the account of Government in this Fasli, as stated in paragraph 32.

37. The increase in the Forest Income, Rupees 52,625 is attributable chiefly to the large sales of timber during the year, the very high prices obtained at the sales, and in some measure to the increased rates of "Kutikanike" levied under the new rules. The increase in Forest revenue is satisfactory, occurring as it does simultaneously with the adoption of measures for the more strict conservancy and preservation of valuable forests.

38. The increase in Sundry Farms amounts to Rupees 2,880-0-2, and is ascribable chiefly to competition for grazing farms.

39. In Ready money Items there is a decrease of Rupees 221-0-9. This is sale proceeds of Pepper and other spontaneous jungle produce. In the previous Fasli this item was swelled by collections of previous years held in deposit, pending settlement of disputes regarding proprietary right in certain Pepper jungles.

NORTH CANARA.

XV. REVISION OF SETTLEMENT.—40. I have already stated in my last report to the Board, that the revision of Settlement after the close of the Jumabundy, is unknown in this District, and none was made during the year under report.

XVI. SUNDRY SOURCES OF REVENUE.—41. The figured Statement in the margin shows the

Statement No. 10, Enclosure A.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Abkarry	48,443	12	9	48,443	12	9	..	..	..	..	..	..
2. Moturpha	8,173	6	8	7,891	6	9	..	..	..	281	15	11
3. Salt	3,18,632	9	3	3,11,516	9	2	..	..	..	7,116	0	1
4. Sea Customs	22,330	1	1	19,739	4	2	..	..	..	2,590	12	11
5. Sayer	68,118	10	10	64,616	5	10	..	..	..	3,502	6	0
6. Stamps	39,382	13	6	49,082	12	0	9,699	14	6	..	..	..
Total...	5,05,081	6	1	5,01,290	2	8	9,699	14	6	13,491	1	11
Net Decrease...										3,791	3	5

results of the year under report, under the head "Sundry Sources," as compared with the results of the preceding Fasli.

ABKARRY.—42. The item of Abkarry needs no explanation, as the Farm is let for a series of years, and the out-turn is not therefore

subject to annual fluctuation during the term of existing contracts.

MOTURPHA.—43. The decrease in the item of Moturpha is only nominal, and is owing to the operation of the Income Tax Act, by which this Tax has in many cases been superseded.

SALT.—44. The decrease in the sales of Salt for Home consumption during the period under report, is owing in my opinion to the fact, that unlimited manufacture was allowed under the then pressure of circumstances, when certain limitations regarding outlying pans ought to have been enforced, but were not, owing to want of experience in a newly constituted Huzur office; and further to the unusual season which greatly facilitated the concealed manufacture of salt throughout the District.

45. Hence large quantities of salt, either stolen, or illicitly manufactured, found their way into the market, and Government sales subsequently fell off in consequence.

46. Inland trade was also affected, owing probably to the demand created in the previous year in consequence of the smallness of the stocks on hand.

47. The order of Government increasing the price of salt from Rupee 1 to Rupee 1-4-0 per Indian maund, cannot be said to have affected these sales, as the falling off was perceived early in the season and before the said order was in operation.

48. Although the sales of this Fasli are far below those of the preceding year, yet the decrease of revenue, as compared with that of Fasli 1268, is only Rupees 5,098.

SEA CUSTOMS.—49. Under the head of Sea Customs, there is a decrease to the extent of Rupees 2,596-13-9. This is due to the limited export of grain during the year to Foreign ports, and I have already explained in a preceding paragraph the causes which are supposed to have led to this result.

SAYER.—50. The above remarks apply equally in the case of Land Customs.

STAMPS.—51. The increase of Rupees 9,699-14-6, in the sale of Stamps is attributable to the operation of the new Stamp Act, and to the large number of suits filed by the people in the month of May last, with a view to avoid the provisions of Act XIV of 1859, the operation of which was, however, subsequently postponed.

XVII. COMPARATIVE GENERAL REVENUE FROM BOTH LAND AND SUNDRY SOURCES.—52. Subjoined is an abstract exhibiting in one view the amount of Revenue derived from all sources. The increase, or decrease occurring in each item, has been already commented on in its proper place, and it is sufficient to observe here that, as com-

Statement No. 10, A.

SETTLEMENT REPORT OF

pared with the result of last Fasli, the revenue derived in the present Fasli shows a net increase of Rupees 84,835-5-9.

Items.	Fasli						Increase.		Decrease.			
	1269.			1270.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Ryotwar.....	10,88,123	7	9	11,71,049	1	4	82,925	9	7	...	...	...
2. Abkarry.....	48,443	12	9	48,443	12	9	...	...	...	...	...	...
3. Motorpha.....	8,173	6	8	7,891	6	9	...	...	...	281	15	11
4. Salt.....	3,18,632	9	3	3,11,516	9	2	...	...	...	7,116	0	1
5. Sea Customs.....	22,330	1	1	19,739	4	2	...	...	...	2,590	12	11
6. Sayer.....	68,118	10	10	64,616	5	10	...	...	...	3,502	5	0
7. Stamps.....	39,382	13	6	49,082	12	0	9,699	14	6	...	...	...
8. Sundry Sources.....	11,106	2	1	17,100	7	2	5,994	5	1	...	...	...
9. Interest.....	1,331	6	4	1,038	0	10	...	...	...	293	5	6
Total.....	16,05,642	6	3	16,90,477	12	0	98,619	13	2	13,784	7	5
Net increase.....							84,835	5	9	...	...	...

XVIII. SEVOY JUMMA AND INTEREST.—53. The marginal Statement gives the amount of Beriz transferred from Sevoy to Ayen Jumma within the Fasli under report.

Amount of the Assessment on lands newly taken up for cultivation up to Fasli 1270.....

Rs. 10,404 8 8

DEDUCT

Amount transferred from Sevoy to Ayen Jumma during the Fasli.....

Rs. 925 13 9

Balance..... 9,448 10 11

54. It would appear from it that little has been done within the year, and such I must admit is the case; but since my return from my Settlement tour the arrears have been greatly reduced, about 900 cases having been settled, representing an annual assessment of Rupees 7,000, which will appear in the Settlement Returns for the current Fasli.

XIX. COLLECTIONS.—55. The marginal Abstract shows the Demand, Collection and Balance of all Sources of Revenue, for the year under report.

Items.	Demand.			Collection including remis- sions.			Balance on the 30th June 1861.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land.....	11,71,049	1	4	11,41,352	0	10	29,697	0	6
Arrears at the beginning of the Fasli.....	18,419	2	1	17,915	3	1	503	15	0
	11,89,468	3	5	11,59,267	3	11	30,200	15	6
Sundry Sources.....	5,01,290	2	8	4,81,373	7	4	19,916	11	4
Arrears.....	2,094	9	8	2,093	13	8	0	12	0
	5,03,384	12	4	4,83,467	5	0	19,917	7	4
Extra Revenue and Interest....	18,138	8	0	17,423	8	4	714	15	8
Arrears.....	196	1	3	65	11	10	130	5	5
	18,334	9	3	17,489	4	2	845	5	1
Total.....	17,11,187	9	0	16,60,223	13	1	50,963	11	11

sequently reduced to Rs. 15,169, of which Rupees 14,742 are due to us from South Canara, being the value of salt supplied to that District, and not yet adjusted in the accounts.

XX. COLLECTION OF ARREARS.—58. The total amount of arrears, both old and current, outstanding at the end of the Fasli, was Rupees 50,963-11-11. Of this amount, Rs. 30,577-15-7 have since been recovered, leaving a balance at the end of July of Rupees 20,385-12-4, of which Rupees 20,014-0-5 are current arrears, and Rupees 371-11-11 arrears of former years.

Items.	Demand.			Collection up to 31st July.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Arrears of 1270.....	50,328	11	6	30,314	11	1	20,014	0	5
Arrears previous to do.....	635	0	5	263	4	6	371	11	11
	50,963	11	11	30,577	15	7	20,385	12	4

NORTH CANARA.

Of the latter sum, Rupees 301-5-11 are recoverable or doubtful, and Rupees 70-6-0 irrecoverable. This latter sum is consequently recommended for remission for reasons stated below.

XXI. RECOMMENDATION FOR REMISSION OF OLD IRRECOVERABLE ARREARS.—59. Rs. 7-3-0. Statement No. 13, Col. 11. This is an amount of arrears due by two Kumeri kools in the Cundapur Taluq for Fasli 1269. It is recommended for remission in consequence of the individuals having absconded, and not being possessed of property of any kind.

Rupees 0 12 10—This is Kumeri Beriz for Fasli 1269, due on a Kumeri Wurg, the Kumeri shist of which has been struck out of the Government accounts.

" 0 15 7— Do. do. do. do.

" 1 4 0— Do. do. do. do.

" 5 1 7—Sevoy kist. This is amount of demand on land in occupation of a Devastan servant which proved on inquiry to be already assessed, though entered as Hossagame by the Shanbhogue.

" 51 8 2—Sevoy kist. Do. do. do.

" 9 10 1—This was a Bhurty Wurg which fell into arrears, and as it appeared on examination to be over-assessed, the assessment was reduced and the remission of arrears is recommended.

" 8 11 7—Due by Kumeri cutters who have absconded, and are not possessed of property of any kind.

" 0 8 0—Moturpha tax. The defaulter has absconded.

XXII. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF LAND REVENUE. 60. Coercive process was only had recourse to in 18 cases, and arrears of Land Revenue, which amounted to Rupees 362-13-3, were recovered by sale of personal property of the defaulters. Statement No. 13, Enclosure A.

61. No instance of imprisonment of a defaulter occurred, and no real property was sold in order to realize arrears of revenue.

XXIII. CHARGES.—62. The charges of the year under report are shown in Statement No. 14. Statement No. 14.

63. They amount to Rupees 3,86,834-2-10, or upwards of 23 per cent. on the collections.

64. The above sum, however, does not represent the *bona fide* charges of the year, as it embraces a large portion of the expenditure of the last Fasli in the Forest and Salt Departments (as shown in the margin), audited during the present year.

	RS.	A.	P.
Forest Dept.	39,323	9	10
Salt do.	73,492	5	8
Total Rs...	1,12,815	15	6

XXIV. VILLAGE ACCOUNTS.—65. The Board are aware that, in this District, the Village Accounts are of a very simple character, and hitherto no examination of them has been held during the settlement. The Board's orders on this subject, dated 4th July 1861, will however be borne in mind, and the subject will be specially adverted to in the Settlement Report for the current year.

XXV. LANDS ACQUIRED BY PUBLIC SERVANTS.—66. Within the Calendar year 1860, three public servants purchased Moolgheny titles to land yielding an annual aggregate rent of Rupees 43. Statement No. 2.

Fasli.	Hindoos.	Mahomedans.	Christians.	Total.
1265.....	4,50,858	22,992	9,743	4,83,583
1270.....	4,56,634	22,525	10,930	4,90,089
	Increase.	Decrease.	Increase.	Net increase.
	5,776	457	1,187	6,506

XXVI. POPULATION.—67. The marginal figured Statement gives the result of the census lately taken, as compared with that of Fasli 1265.

68. It will be observed that, whilst the increase in houses is 2,971, the population only exceeds that of Fasli 1265, by 6,506 souls.

69. There is a decrease in the Mussalman population, but an increase in the number of houses belonging to that class; whilst the increase in the Hindoo and Christian population is certainly not in proportion to the increase in the number of their houses.

70. At the same time I believe the present census to be far more correct than that of Fasli 1265.

No. of Houses.
Fasli 1265 80,714
" 1270 83,685
Increase.. 2,971

SETTLEMENT REPORT OF NORTH CANARA.

71. Formerly these accounts were furnished by the Shanbhogues, and prepared on data which they were weeks in collecting.

72. On this occasion, availing myself of the active co-operation of the new Police, and the facilities afforded by the District Presses, I had notices distributed to every householder with the necessary instructions, and they were all collected on one and the same day, the persons engaged in this operation entering the names of all who had occupied the houses on the previous night, where the owners were unable to do it themselves.

73. It is certainly probable that these Returns are not altogether correct, but natives, likely to be well informed on the subject, are of opinion that the experiment was decidedly successful, and that far greater dependance can be placed on the result, than on that of any former census taken in this District.

XXVII. SALT WASTAGE.—74. I beg to append a Statement of Salt wastage, showing a loss of Indian maunds 41,475, S. 7, T. 28 as particularized in the margin, and request the sanction of Government for writing off the same from the accounts.

Statement No. 21.	I. Mds.	S.	T.
On Salt cleared for sale.....	8,204	12	25
Do. for exportation	24,760	13	8
On Salt transported.....	8,510	21	65
Total..	41,475	7	28

75. Some portion of this loss (2,438 Indian maunds) appears to be chargeable to the servants of the Salt Department. The matter is under inquiry, and due measures

will be taken to punish neglect or dishonesty, if proved.

XXVIII. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—76. Mr. Webster took charge of the Payenghaut Taluqs in January last, and my thanks are due to him for his active exertions and cordial co-operation. His establishment, however, has I fear proved unequal to the heavy duties which have devolved on him.

77. Approaching changes will, however, so soon call for re-arrangements in this District, that I have not thought it necessary to propose temporary alterations of charges.

78. Messrs. Ball and Gonsalves respectively assumed charge of the Treasury and Salt Departments in September and October last, and their efforts have, I trust, done much for the improvements and efficiency of their several departments.

79. My present Sheristadar, Mangesh Rau, has been only a short time at his post, but I have been enabled with his assistance to dispose of a considerable amount of long standing arrears, since the close of the Jumabundy, the result of which, however, will only appear in the accounts of the current Fasli.

(Signed) W. FISHER, Collector.

Sircy,
31st August 1861.

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(Signed) W. FISHER, Collector.

SETTLEMENT REPORT

SOUTH CANARA.

Nos. 1 to 19.

1. I have the honor to forward the usual Settlement Report for Fasli 1270 (A.D. 1860-61,) with its accompanying statements, number as per margin.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The Taluqs of Mangalore, Udipi and Cassergode, were settled by myself between 21st January and 26th April; that of Upinangadi by my Acting Head Assistant, Mr. Williams, before the end of the first week in March.

3. Fresh Puttahs were issued this year only in cases of changes* in the holdings, and in the case of Motarafa ones where there was a change in the amount of tax, or the individual had not been taxed before. The particulars of Puttahs not renewed is also shown in Statement No. 1. It is very difficult to procure the attendance of the Ryots during the settlement in South Canara. The holders of Bhurti wurgs, unless they have some remission to claim, or save newly taken up piece of land to make a representation about, never attend, as indeed there is no occasion for their doing. The holders of Kumburti wurgs even attend but in small numbers, consequently the majority of the Puttahs issued this season had to be left for distribution with the Tahsildars.

* Board's Circular, 23rd May 1860, No. 2,494.

Months.	Inland Taluqs.		Coast Taluqs.	
	1269.	1270.	1269.	1270.
	Inches.	Inches.	Inches.	Inches.
April.. .. .	8	1	7	2
May... .. .	1	1	1	4
June... .. .	35	28	36	36
July... .. .	45	50½	36	37½
August... .. .	24	16	22	10½
September... .. .	13	19	11	12
October... .. .	9	8	9	8
November... .. .	6	0	2	0½
December... .. .	1	0	0	0
	142	123½	124	110½

SEASON.—4. The rain-fall was below the average; but as it came at seasonable intervals for all produce save cocoa and betelnut and pepper, the crops of the year with the above exceptions were most abundant and of good quality.

Faslis.	Deaths from.		
	Cholera.	Small-pox.	Fever.
1269... .. .	23,00	409	119
1270... .. .	38	213	98
Decrease... .. .	2,262	196	21
	Deaths among cattle.		
1269... .. .	375		
1270... .. .	248		
Decrease... .. .	127		

SANATORY STATE OF DISTRICT.—

5. The Sanatory condition of the district was unusually good, and it was particularly free from cholera. Cattle also suffered very little.

VACCINATION.—6. I give in the margin a statement of the number of vaccinations, showing the number of successful and unsuccessful operations taken from the monthly returns, and a comparison with two preceding Faslis; but I cannot believe that the proportion of

Faslis.	Successful.	Unsuccessful.	Total Vaccinated.
1268... .. .	6,351	927	7,278
1269... .. .	4,751	892	5,643
1270... .. .	4,545	950	5,495

SETTLEMENT REPORT OF

successful cases is so very large as is here shown. Unless there is some close and locomotive superintendence the vaccination returns will continue to be untrustworthy, despite of the nominal supervision now exercised in regard to them.

CENSUS RETURNS.—7. This year being that in which the returns of the population should have accompanied my report, I must state the reason for their absence. When received from the Taluqs, they were found to have been so carelessly prepared as to be unworthy of any credit; they have consequently been all returned for preparation *de novo*, and I hope to forward them, after due scrutiny, in the course of the month.

PRICES.—8. Prices of all produce are slightly below those of Fasli 1269, except Cooconut,

Statement 2, B.

SPECIES.	Fasli 1268.		Fasli 1269.		Fasli 1270.		Commuta- tion rates.	
	RS.	A.	RS.	A.	RS.	A.	RS.	A.
Jeera, 1st sort rice per Garco...	321	0	421	12	411	0	198	4
Muscati, 2nd sort do.	293	0	369	5	342	4		
Muscati, 3rd do. do.	264	10	342	8	302	12		
Paddy	93	0	166	13	141	8	...	...
Cooconut per 1,000	24	5	26	13	27	4	12	0
Betelnut per Candy	57	5	78	3	71	4	30	0
Pepper per do.	79	10	84	5	84	4	40	0
Cardamoms do.	643	0	763	5	706	0	...	...

but in advance of those of Fasli 1268; and, when compared with the commutation prices, show a rise of more than 100 per cent. The directions of the Board, as to the mode in which these are to be ascertained, have been carefully attended to. As Jeera or 1st sort rice was only sold by retail in Udipi and Upinangadi, wholesale prices for these cannot be given.

as there has never been a survey or estimate of any sort of the amount of land under tillage. But the increase of our export trade, and the constant demand that there is for new land for cultivation, shows this must be steadily on the increase.

EXPORT OF RICE BY SEA.—10. The exports of rice by sea, both to Arabia and Cutch, as

well as to Travancore and ports in North Canara, show a large rise over last year. The amount, however, does not exceed the average trade of the last five years. That the increase for the year under report did not keep the prices up to the standard of the previous Fasli, is owing to a large stock of old produce in hand, and an abundant crop in the present year.

PORTS.	Fasli 1269.		Fasli 1270.		Increase.	
	In.	Mds.	In.	Mds.	In.	Mds.
Arabian and other Foreign ports ...	2,06,379	2,95,293			88,914	
Travancore	2,950	16,174			13,224	
North Canara	5,232	16,216			10,984	
Other ports (free)	4,39,776	4,77,579			37,803	
Total ...	6,54,337	8,05,262			1,50,925	
Average of five previous years ...		8,32,411				
Decrease ...		27,149				

Statement No. 4.

No. 1,002 of 16th June 1860.

"Permanent," is under the item of land taken for roads (65 Rupees) which was written off under the orders of Government quoted in the margin.

TEMPORARY REMISSIONS.—12. Under temporary remissions, some of the items appear to require explanation for this District. *Land* unoccupied*, means wurgs unoccupied by the Moolgars, and thrown in the hands of Government, and for which no tenant could be found.

13. *Shamilat Bunjer** means such portions of similar abandoned wurgs as have not been cultivated. Small patches here and there have been cropped by adjacent Ryots in addition to their own holdings, but not on durkhast. The heads *Over-assessed*,† and *Lands not forthcoming*, and *Deficiency‡ of produce*, do not quite represent what the usual meaning of the words would signify. At the examination that takes place every year into the

* Item No. 2.

† No. 3.

‡ No. 12.

condition of the Kumburty wurgs, some have been surveyed and examined by the Tahsildar since the previous settlement. On such I have this season fixed an assessment with reference to the sums they have hitherto paid, their actual extent, the quality of the land, and the rates prevailing for such; and left the excess, if any, of the Tarrao beriz over such assessment to stand as a permanent remission till a regular survey takes place. Such remission is entered under the head *Over-assessment, &c.*, and these wurgs are free from further scrutiny. Where such a settlement cannot be made from want of a full inquiry into the resources, the excess of the Tarrao over the actual settlement is entered as a remission under the head *Deficiency of produce*, and the wurgs are liable to further inquiry. A large number was settled this year under the first of these heads. Of course the entire holdings, whether Bhurty or Kumburty, of the parties were taken into consideration.

Statement No. 4.

	Rs.
1269.....	46,033
1270.....	40,991

Decrease..5,042

* Value Rupees 13,598.

Vide Statement C.

* Letter dated 15th March 1861, No. 37.

SUNDRY ITEMS.—14. The sundry items show an apparent net decrease of Rupees 5,042, principally on account of Ameendevi coir. The quantity shipped for Calcutta was less by 202 candies this year than last; and for one shipment, of 302 candies,* the receipt has not yet been sent from Calcutta. The only real decrease therefore is the above stated quantity of 202 candies, value Rupees 9,090.

15. The large increase of Rupees 18,459 under Kumiri, is principally due to the measures taken with regard to that cultivation in the District generally, and Cassergode Taluq in particular. On the latter, I have already fully reported* to the Board.

16. The small increase under "Huckle" requires no remark.

17. The decrease of Rupees 1,770 under Forest Revenue is nominal, because the receipts of the previous Fasli were swelled by a sum of Rupees 3,118, really belonging to North Canara, but which was received and carried to account here after the division of the two Districts.

18. The decrease of quit-rent is due to the reduction of the rent on Mr. Findlay Anderson's compound, under orders from the Board, dated 13th July 1860.

Extent cultivated.	
1269.... Acres	564
1270.... "	592
Excess ...	28

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—19. The only article to be noticed of this sort is Sugar-cane, the cultivation of which is extending, as the marginal statement shows. The country cane is only grown.

Statement No. 3, A.

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease
	RS.	RS.	RS.	RS.
Land	10,73,057	10,76,952	3,295	..
Kumiri	1,290	19,749	18,459	..
Huckle	1,461	1,854	393	..
Forest	11,234	9,463	..	1,771
Quit Rent	342	280	..	62
Commutation, do. ..	..	500	500	..
Ready money Items ..	140	329	189	..
Ameendevi Coir .. .	31,567	9,815	..	22,252
	11,19,691	11,18,443	22,836	24,085
			Net decrease...	1,249
			Value of Coir sold but not adjusted...	13,598
			Net increase...	12,349

GENERAL RESULT OF LAND REVENUE SETTLEMENT, IN COMPARISON WITH THAT FOR LAST YEAR.—20. The marginal abstract shows an apparent net decrease in Land Revenue of Rupees 1,249; but as this has been brought about by the transaction in Ameendevi coir, already mentioned in paragraph 14, the actual net increase is Rupees 12,349. The only revision of assessment is such as has been mentioned in paragraph 13.

SETTLEMENT REPORT OF

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	39,419	33,500	.....	5,919
Motaraifa	8,088	8,585	497	.....
Salt	2,64,172	3,07,841	42,869	.....
Sea Customs... ..	35, 23	45,811	10,688	.....
Stamps.....	60,318	1,10,742	50,424	.....
	4,07,920	5,06,479	1,04,478	5,919
	Net increase..		98,559	
	Add income tax...		24,464	
	Total increase..		1,23,023	

† Dated 3rd April 1861.

, 24th June 1861.

* Rise in price..Rs.21,893

† Increased sales,
Maunds 16,803..Rs. 20,976

Rs. 42,869

23. The small increase in Motaraifa requires no remark.

24. The increase under Salt is due partly to the rise* in price under the orders of Government, quoted in the margin,† and partly to increased sales‡ for inland consumption.

ARTICLES.	Duty collected in 1269.	Fasli. 1270.	Increase.	Decrease
	RS.	RS.	RS.	RS.
Rice and Paddy... ..	26,333	36,918	10,585	.....
Coffee.....	1,498	Free.	.....	1,498
Betelnut.....	1,947	1,589	.....	358
Pepper.....	228	508	280	.....
Cardamoms	27	18	.....	9
Sundries.....	5,090	6,777	1,687	.....
Total..	35,123	45,811	10,688	.....

STAMPS.—27. The increase in this branch is due to the operations of Acts XXXII of 1860 and XIV of 1859.

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ryot w ^o &c... ..	11,19,691	11,18,443	.....	1,248
Abkari.....	39,419	33,500	.....	5,919
Motaraifa.....	8,088	8,585	497	.....
Salt.....	2,64,972	3,07,841	42,869	.....
Sea Customs.....	35,123	45,811	10,688	.....
Stamps.....	60,318	1,10,742	50,424	.....
Extra Revenue.....	3,762	7,736	3,974	.....
Interest.....	2,133	2,163	30	.....
Total..	15,33,506	16,34,821	1,08,482	7,167
	Net increase....		1,01,315	.....
Add Income Tax...	..	24,464	24,564	.....
Total...	15,33,506	16,59,285	1,25,779	.....

ITEMS.	Demand	Collection.	Ba- lance.
	RS.	RS.	RS.
Land Revenue.....	11,18,444	11,07,768	10,676
Sundry Sources.....	5,06,479	5,02,172	4,307
Total...	16,24,923	16,09,940	14,983
Extra Revenue and Interest...	9,898	9,635	263
	16,34,821	16,19,675	15,246
Subsequent collections to 31st July....			13,850
Outstanding on the 1st August....			1,396

SUNDRY SOURCES OF REVENUE.—

21. The marginal statement gives a comparison between the results of Faslis 1269 and 1270, under the head Sundry Sources of Revenue, and shows a net increase for the year under report of Rupees 1,23,023.

22. The decrease in Abkari was chiefly in the Taluqs of Mangalore and Udipi, the bids at auction for the Farms having been lower than before.

25. The rise in Sea Customs revenue is caused chiefly by an increased export trade in rice, as the marginal statement of the quantity for the present and last Fasli shows.

26. Income tax seems properly to be one of our Sundry Sources, and a new one, and may be remarked on here. The amount collected within the Fasli is Rupees 24,464, equal to the demand at its close.

ABSTRACT OF LAND AND SUNDRY SOURCES OF REVENUE.—28. The revenue from all sources (vide marginal statement,) shows a net increase for the year under report of Rupees 1,25,779.

The several items composing this have been already commented on.

SEVOY JUMMA AND INTEREST.—29. The increase under Sevoy Jumma is in Hossagam lands and salt. In the former it shows the yearly increasing demand

Statement No. 9. for new lands. In salt, it is owing chiefly to the forfeiture of a sum of money deposited by a man who first contracted for delivery of a supply of Goa salt, and then failed to sign the Contract Deed.

30. The interest account requires no remark.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—31. The statement given in the margin shows that of a total demand of Rupees 16,34,821, all but Rupees 15,246 were collected within the Fasli; and on the 1st of August the uncollected balance was only Rupees 1,396. This result was attained by the issue of strict orders to the Tahsildars to be punctual in the collection of the

ITEMS.	Demand at the beginning of the Fasli.			Collections.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land.....	31,334	12	9	30,983	9	4	353	3	5
Sundry Sources.....	11,615	11	8	11,614	15	8	0	12	0
Extra Revenue.....	384	11	8	369	3	6	16	8	2
Total...	43,338	4	1	42,967	12	6	370	7	7
Remitted within the Fasli.									
Land.....				5	8	0			
Motarafta.....				0	4	0			
Extra Revenue.....				0	15	0	6	11	0
							363	12	7
Subsequent collections in July...							80	14	0
Balance on the 1st August 1861.....							282	1	7

* Outstanding at the beginning of 1269.....Rs. 62,142
Do. Do. of 1270.....Rs. 43,338

Decrease...Rs. 18,804

34. Under land, the sum of Rupees 12-6-8 is due from one estate which was put up to sale Dated 10th October 1860, for arrears of kist, under the orders of the Board noted in the margin. No. 4,651. There being no private bidder, it was bought for Government at one Rupee, and the balance, Rupees 11-6-8, has to be written off to profit and loss.

35. A further sum of Rupees 6-8-0 is due on a small estate in Udipi that has been washed away by a river, and the owner is too poor to pay the kist due on it.

36. The balance of Annas 2 Pie 6, is Huckle assessment to that amount, which was erroneously twice charged on a patch of ground in Upinangadi.

37. The item of 4 Annas under Motarafta was due by a person who died, leaving it unpaid.

38. I beg further to request sanction for writing off a sum of Rupees 440-11-8. This is Motarafta tax, due by individuals who this Fasli have been assessed to and paid income tax, and such people are excused the payment of the double tax, under the orders quoted in the margin.

Board's Circular, No. 4,846,
dated 22nd Oct. 1860.

Cases. Value.
Sale of property 9 Rs. 221
,, of land..... 3 ,, 37
Rs. 258

COERCIVE PROCESS.—39. This was resorted to in very few cases as the marginal statement will show.

CHARGES.—40. The charges of the Fasli under report exceed those of the previous one by Rupees 80,104. This, with the exception of a small amount (367) for income tax establishment, is caused almost entirely by the large expenditure for the purchase of salt.

LAND.—41. The reductions under this head arise out of the division of the old District into North and South Canara, so that instead of a Collector, two Sub-Collectors, Head Assistant and two Assistants, the com-

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land.....	1,66,817	1,30,618	.....	36,199
Salt.....	1,18,728	2,40,052	1,21,324	.....
Sea Customs.....	10,642	7,328	.....	3,314
Stamps.....	8,551	6,478	.....	2,073
Income tax.....	.....	366	366	.....
Total...	3,04,738	3,44,474	80,104	.....

plement of Fasli 1269, it has been in Fasli 1270 one Collector, one Acting Head Assistant, one Deputy Collector, and one Deputy Collector charged to salt. The reduction would also have been larger, had the old practice of charging against land two-thirds only of salaries, &c., instead of the newly fixed proportion of four-fifths been in force for the whole year. The adoption of Mr. Pelly's scheme for Hoozur and taluq establishment, so far as introduced, has also lessened the amount of charges.

SETTLEMENT REPORT OF

FOREST—42. The decrease this year is owing to the non-payment of any arrears of pay.

AMEENDEVI COIR.—43. The decrease on this charge, arises from a reduction in the prices of rice supplied to the islanders in part payment for their Coir.

SALT.—44. The purchases for this year amounted to Ind. Mds.

Bombay Salt	2,46,521
Eastern Coast Salt	1,22,827
Goa Salt	94,296
	<u>4,63,644</u>

being in excess of Fasli 1269 by Maunds 2,23,462. We have now in hand stock sufficient for more than a year's consumption. The Salt Deputy Collector's pay and that of his Establishment have been debited to this head,* which contributes to swell the charge.

* Under new forms of Treasury account received from Accountant General.

SEA CUSTOMS.—45. The decrease in this item is caused by Mr. Pelly's revised Hoozur Establishment being now introduced.

STAMPS.—46. The decrease here is due to the abolition of the office of Daroga drawing $2\frac{1}{2}$ per cent. commission on sales; and to the pay of Vendors for the last half of the Fasli by fixed salaries instead of at $2\frac{1}{2}$ per cent. The whole 5 per cent. is still charged under orders from the Board, and appears in the accounts as a deposit, but disbursements as above shown only take place.

47. The diminution in refunds arises from fewer suits having been withdrawn for amicable adjustment than in the past Fasli.

WORKING OF THE NEW SYSTEM OF TALUQ AND VILLAGE ACCOUNTS.—48. As mentioned in last year's report, the new forms of Village Accounts have been introduced in South Canara as far as they suit the peculiarities of the District. The Taluq forms introduced in February 1859 are now fully understood.

HOW ACQUIRED.

	No. of Servants.	Estimated produce.	Assessment.
		RS.	RS.
By purchase.	8	947	347
By redemption of Mortgage.	8	157	53
By Inheritance.	1	47	27
On Government grant.	34	...	11
Total...	15	1,151	438

LANDS ACQUIRED BY PUBLIC SERVANTS.—

49. The landed property acquired by public servants during the year 1860 is given in the margin, as required by Board's Circular, dated the 23d January 1860, No. 372. No lands heretofore reported to the Board as held by them, have been relinquished or otherwise alienated.

	Ind. Mds.
On salt cleared for sale.	3,226 36 0
For transportation.	7,340 15 20
Loss on salt received by weight and sold by measurement.	14,971 27 60
	<u>25,532 39 0</u>

SALT WASTAGE.—50. An account of salt wastage is forwarded as per marginal abstract, and sanction is requested for writing off the amount, viz., Indian maunds 25,532, seers 39. The unusual loss in the Pane Mangalore Cotours was caused by an unusual flood in the Netrawati river and was reported* on at the time. The other items of wastage require no special remarks.

* To Board, 7th August 1860, No. 127.
From do. 18th do. No. 3,797.

LAW CHARGES.—51. In conformity with the instructions conveyed in Board's Circular dated 30th October 1855, I beg to give in the margin an account of Law charges. Of the unadjusted balance, Rupees 14 is the cost incurred in a suit brought against the Collector before the Subordinate Court of Mangalore, in which the costs of the respective parties were adjudged to be borne by them. A separate report will be made regarding the result of the suit; Rupees 15-8-0

	Unadjusted balance at the beginning of the Fasli.	Recoveries.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Up to Fasli 1269.	107 11 2	38 10 1	69 1 1
1270.	1 0 0	...	1 0 0
	<u>108 11 2</u>	<u>38 10 1</u>	<u>70 1 1</u>

appertains to cases not yet finally disposed of; and the balance, Rupees 40-9-1 recoverable, is now in course of realization.

CONDUCT OF SUBORDINATE OFFICERS.—52. Mr. Williams, the Acting Head Assistant, has conducted the Revenue and Magisterial duties of the two Taluqs under his charge to my satisfaction. During the year he had twice to prepare and undergo for examination in order to pass the second standard of proficiency prescribed for Assistants, and this of course engaged a good deal of his attention.

53. Mr. Fernandez, the Deputy Collector in charge of the Treasury, was only appointed to this post in January, though he had for long before, while Head Accountant and head Clerk, virtually performed all the important duties of it, owing to the previous incumbent's utter ignorance of English. I have found him a most valuable servant in his present capacity and in many other ways also. The accounts and returns from his department are now sent earlier and more regularly than before. He has given great assistance in the assessment of the Income tax and the accounts connected with it. In every respect he has fully sustained the high character which his many testimonials show him to have borne hitherto.

54. Deputy Collector Anna Row has been of great assistance in superintending the finding and storing of the large quantity of salt which was imported during the Fasli on Government account. Owing to his exertions, the landing and distribution were effected with considerably less delay than hitherto customary. This the contractors and boatmen themselves testified to.

55. I have every reason to be well satisfied with Roodrappa the Sheristadar. He has an intimate knowledge of the District, a great consideration for one new to it like myself. He is a very pains-taking and hard workman himself, and keeps his subordinates up to their work also.

P. S.—1. The Miscellaneous Circular, No. 3,946,* was received just after the Settlement.

* Dated 24th July 1861. Report for Fasli 1270 had been completed. Paragraph 4 does not apply to this District.

2. In regard to permanent Puttahs there are none strictly so called in this District, because Government have always declared that the revenue now paid by the Bhurty wurgs even, and which has been paid since 1819, is open to revision at some period, i. e., whenever a general survey takes place; but practically many are as permanent with the above reservation as they can be. The Puttahs formerly issued annually to all Wurgdars merely stated that they were to continue to pay the "tarrao assessment," but nothing regarding its liability to revision.

3. In Fasli 1247 in the Puttahs issued to Bhurty Wurgdars, a clause was inserted to the effect that the then beriz was fixed only till a general re-assessment or revision of the assessment of the country took place. The Ryots universally refused to receive these altered Puttahs, and till Fasli 1255 there was no annual distribution of them.

4. The re-issue of them with the obnoxious clause omitted was then recommended, and has continued up to the end of Fasli 1269, when it was again discontinued.

Board's Circular, 22nd May 1860, No. 2,494.

5. I understand that the resistance to the new clause of Fasli 1247, was caused not so much by fear that the assessment would be enhanced, as that their proprietary right would be somehow interfered with. The opinion of the Canara Ryots, however, undoubtedly is that the tarrao assessment, or that of A. D. 1819, is the highest that ought ever to be levied on any wurg, no matter whether its cultivated extent may have doubled since that assessment was fixed. The long delay which has taken place in making any survey, has tended to foster this belief; and though the late proceedings of Government in sundry matters have somewhat shaken it, a survey will always be a very difficult process to carry out in this District as it is supposed to be, and probably will involve some alterations in the assessment.

SETTLEMENT REPORT OF SOUTH CANARA.

6. It is a notorious fact that the long continuance of the present land rent has contributed more than anything else to the high price which land bears in Canara, the eager competition for it and the general prosperity of the province.

* Total number of Estates.....	31,270
Number of Puttahs for Bhurty Wurgs, the annual renewal of which was discontinued in Fasli 1270....	28,717
Distribution of Puttahs in 1270.	
In cases of alteration of assessment and titles...	2,289
For new cultivation	264

 2,553

7. The statement required by paragraph 2 is given in the margin.

(Signed) J. FRASER,

Collector.

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(Signed) J. FRASER,

Collector.

SETTLEMENT REPORT

OF

MALABAR.

1. I have the honor to submit the Annual Report on the Settlement of the Land and Extra Sources of Revenue of this District, for Fasli 1270 (A. D. 1860-61,) together with the prescribed Statements numbered 1 to 20.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The Jamabundi of five Taluks and part of a sixth was conducted by myself, and the remaining five by the Sub and Deputy Collectors. The names of the places at which the Settlement was made are given in detail in Statement No. 1.

VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS NOT RENEWED.—3. No alteration has been made in the tenure of any of the villages which are all Ryotwary, and number in the aggregate 433. The amalgamation of the Taluks as sanctioned by Government in their Proceedings dated 23d January and 16th November 1860, has been nearly carried out during the year. The four remaining Taluks, Ernad, Shernad, Wallowanad and Nedinganad will be amalgamated as soon as the Superintendent of Police is prepared to assume Police charge of them.

4. With the aid of the Mahratta accounts lately translated, an examination of the lands and a revision of Puttahs in the marginally noted Taluks has been carried out this season. The work has proved most laborious, but the result is that out of 92,552 Puttahs issued, it was found necessary to make alterations in 41,648, in order to bring them to tally with the actual holdings; the work done cannot be considered perfect, but still the now existing state of the Puttahs is far in advance of what it was formerly, and the change has given much satisfaction to the people.

SEASON AND SANITARY STATE OF THE DISTRICT.—5. The south-west monsoon did not set in until the first week in June 1860. Upon comparing the total quantity of rain which fell throughout the year with that of the past, as well as the average of the five previous years, the result shows a deficit of 55 in. 37 cts. and 39 in. 43 cts. respectively; still the falls of rain were seasonable and the kani or first crop proved an abundant one; but the second crop reaped in January and February suffered in several parts of the District from a failure of the after-rains.

	In. Cts.
Fall of rain in 1859...	112 90
Average of five years ending with 1859...	96 96
Fall in 1860.....	57 53

	Cholera.			Small-pox.		
	No. of cases.	Died.	Recovered.	No. of cases.	Died.	Recovered.
In Fasli 1266...	225	117	111	10,489	2,768	7,721
" 1267...	4,731	3,257	1,474	14,607	7,879	6,728
" 1268...	1,097	900	197	2,577	650	1,927
" 1269...	16,343	13,953	2,390	1,621	499	1,122
" 1270...	5,047	4,199	848	6,034	1,709	4,325

	Number vaccinated.	Successful.	Unsuccessful.
In 1858-59...	19,877	15,076	4,801
" 1859-60...	19,083	4,224	14,865
" 1860-61...	19,324	15,438	3,886

6. Cholera prevailed to a great extent. It broke out in North Malabar about the latter end of the Fasli, and the greatest mortality took place at the time of the first out-break. Small-pox was more severe than in the previous year, about 28 per cent. of the total number affected were carried off by the disease. The Vaccination Returns in which no reliance can be placed, show a large proportion of successful operations.

Statement No. 2.

	Average wholesale price of five years ending with 1860.... Rs.
Fasli 1269.....	163 10 3
" 1270.....	197 9 1
" 1270.....	174 10 5

PRICE OF GRAIN.—7. The commutation and wholesale prices of Grain are shown in Statement No. 2. The latter, it will be observed, were 12 per cent. below those of 1269, and 6 per cent. above the average of the last five years. The Board's instructions for the correct conversion to the Madras standard measure, of the various Grain measures in use in this District, are attended to in the preparation of the Price Returns.

RYOTS' HOLDINGS.—8. There has been a considerable increase this year in the Ryots' holdings; the result of a comparison of the lands with the entries in the Mahratta accounts, by which an excess of 6,105 acres yielding a revenue of Rupees 13,790, has been disclosed. No lands have been given up.

SETTLEMENT REPORT OF

* Upland Paddy.
† Hill Paddy.
‡ Oil-seed.

ACTUAL CULTIVATION.—9. The year under report was favorable for the Punjab (dry) cultivation, consisting of Modan,* Ponom† and Ellu‡. The increase in each is shown in the following Abstract :—

	Fasli 1269.				Fasli 1270.				Increase.		Decrease.	
	Extent in Acres.		Assessment.		Extent in Acres.		Assessment.		In Acres.	In Assessment.	In Acres.	In Assessment.
		RS.	A.	P.		RS.	A.	P.				
Modan or Upland Paddy.	40,030	28,718	2	4	37,918	30,199	15	0	...	1,482	2,112	...
Ponom or Hill Paddy ...	20,198	12,928	12	10	23,919	16,296	15	1	3,721	3,368	...	...
Ellu or Oil-seed... ..	31,118	15,823	5	10	30,618	17,195	15	5	...	1,378	500	...
Total...	91,346	57,470	5	0	92,455	63,692	13	6	3,721	6,223	2,612	...

10. The Demand of Fasli 1270, on account of Nunjah (wet) cultivation amounts to	RS.	A.	P.
Add resumption of Remission.....	11,52,878	2	8
New cultivation.....	6,213	6	5
	38,506	3	2
	44,719	9	7
	11,97,597	12	3
Deduct Remissions in this Fasli	5,651	2	5
Net recoverable Jama... ..	11,91,946	9	10
Do. of Fasli 1269... ..	11,52,878	2	8
Increase, Rupees...	39,068	7	2

This improvement is attributable partly to the favorable nature of the season, and partly to the re-adjustment of the assessment of the eight old Taluks already adverted to, with reference to the Alluva Pymash accounts.

11. Under the head of Bagayet or Gardens, the recoverable Beriz in 1270	RS.	A.	P.
amounted to	4,38,494	12	1
Add Tax on new Gardens	16,807	8	9
Do. on old Gardens... ..	300	3	7
Resumption of Remissions... ..	1,141	5	2
	18,249	1	6
	4,56,743	13	7
Deduct Remissions... ..	690	9	4
Net recoverable Beriz...	4,56,053	4	3
Do. of Fasli 1269...	4,38,494	12	1
Increase, Rupees.....	17,558	8	2

WASTE CHARGED AND REMITTED.—12. During the past year 6,105 acres of waste land have been assessed to a revenue of Rupees 13,790; whilst it has been found necessary on the other hand to remit Rupees 2,523, on account of lands abandoned by the holders in consequence of their poverty, or the unfitness of their soil for cultivation, and other such causes.

13. Statement No. 6 shows that 1,017 acres of waste land were taken up for Rice cultivation, and 1,913 acres for Cocoonut gardens; 280 kowles were issued on the former, and 525 on the latter account. The revenue eventually derivable from the Rice land may be estimated at about 2,251 Rupees, but the amount of assessment on the Gardens cannot be determined before the trees come into bearing.

PARTICULARS OF REMISSIONS.—14. The remissions above adverted to exceed those of the previous year by Rupees 2,200. The particulars are given in Statement No. 5. And
Do. in 1269, Rs. 4,142 it only remains for me to assure the Board that the remissions were allowed only after due and careful inquiry into the merits of each case.
Increase... 2,200

PARTICULARS OF SUNDRY ITEMS.—15. The net increase of 2,123 Rupees under this head is mainly due to petty items of account too numerous to be given in detail. The decrease of Rupees 792

MALABAR.

on account of the "Gold washings," is owing to the rent of the Farm at Nillambur having been remitted for reasons assigned in my report for Fasli 1269.

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGAR-CANE, COTTON AND INDIGO.—16. The cultivation of special products in this District is nominal.

ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT.—17. A comparison of the general result of the Land Revenue Settlement with that of the previous year, shows a net increase of Rupees 63,405, as follows :—

	Settlement of Fasli 1269.			Settlement of Fasli 1270.			Increase.			Decrease.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A. P.
Nunjah lands... ..	11,52,878	2	8	11,91,946	9	10	39,068	7	2	...	...
Punjah lands... ..	57,470	5	0	63,692	13	6	6,222	8	6	...	...
Total...	12,10,348	7	8	12,55,639	7	4	45,290	15	8	...	...
Gardens... ..	4,38,494	12	1	4,56,053	4	3	17,558	8	2	...	...
Sundry Items... ..	9,927	1	11	12,050	0	5	2,122	14	6	...	...
Total Ryotwar...	16,58,770	5	8	17,23,742	12	0	64,972	6	4	...	...
Permanently settled... ..	15,000	0	11	15,000	0	11	...	...	...	...	...
Rents for more than one year... ..	5,398	2	11	3,831	2	7	...	...	...	1,567	0 4
Rents... ..	15,100	0	0	15,100	0	0	...	...	...	...	...
Total..	35,498	3	10	33,931	3	6	...	...	...	1,567	0 4
Grand Total...	16,94,268	9	6	17,57,673	15	6	64,972	6	4	1,567	0 4
Net increase.....							63,405	6	0		

SUNDRY SOURCES OF REVENUE.—18. The revenue derived from Sundry Sources likewise exhibits a net increase of Rupees 97,491. The causes of the variation under each head are briefly detailed below.

ABKARRY.—19. The increase of Rupees 10,463 in this item arises partly from an extension of the renting system under the provisions of Regulation I of 1820, and partly from the general prosperity of the people.

MOTURPHA.—20. An advance of Rupees 3,035 under this head is to be attributed to an increase in the number of houses, shops, looms and bandies, &c.

SALT.—21. The details connected with the Salt transactions of the year under review, are given in Enclosures Nos. 14 to 17. The result is a decrease of Rupees 99,458 which is ascribable to a large deficit in the sales for Home and Inland consumption. In the former the decrease is owing partly to diminished sales during the first quarter of Fasli 1270, in consequence of the stock of salt having been exhausted, and partly to the sales of the

previous year having been enhanced by large purchases made by retail dealers, who seemed to have anticipated that our stock would run short during the monsoon months. In the latter, the sales for Inland consumption, it is due to a falling off in the quantity of salt taken to Coimbatore and Mysore, both of which places were formerly solely dependant on Malabar for their supply of salt, but now receive large importations of East Coast Salt by the Railway.

22. The quantity of salt purchased amounted to 5,86,075 Indian maunds, and the price paid averaged Rupees 54-9-1 per garce; whilst the supply of 1269 was only 3,72,047 Indian maunds, costing on an average Rupees 59-8-0 per garce. From the great excess in the quantity purchased, the net revenue of the year under report has come down to 2,57,425 Rupees. The proportion which the charges bear on receipts is 53 per cent.

	Ind. Mds.
Sales in Fasli 1269...	5,14,125
Do. 1270...	4,14,015
Decrease...	1,00,110

SETTLEMENT REPORT OF

SEA CUSTOMS.—23. This branch of revenue shows an excess of Rupees 71,948, the result of the introduction of the new Tariff which, though in force for only a portion of the year, has counterbalanced the diminution caused by the operations of Act X of 1860. The charges amount to 3 per cent. on the gross collections.

Increase, Rs. 220.

FRETTIER DUTIES.—24. No remark is necessary.

STAMPS.—25. The operations of Act XXXVI of 1860 which came into force on the 1st October of that year, have increased this source of revenue considerably.

Increase, Rs. 1,11,283.

The collections amounted to Rupees 2,47,279, against Rupees 1,35,996 in Fasli 1269, thus showing an increase of Rupees 1,11,283. Considering that the Act was in force for nine months only of the year now reported on, a still more favorable result may be anticipated in the next Fasli. The charges incurred amount to 7 per cent. on the receipts.

ABSTRACT SHOWING THE REVENUE BOTH FROM LAND AND SUNDRY SOURCES IN COMPARISON WITH THE PRECEDING FASLI.—26. The subjoined Abstract shows that the administration of this District in Fasli 1270 has resulted in a net increase of Rupees 1,59,480.

	Fasli 1269.			Fasli 1270.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
1. Land Revenue...	16,94,268	9	6	17,57,673	15	6	63,405	.....
2. Sundry Sources of Revenue...	10,54,948	2	8	11,52,438	9	6	97,491	.....
Total Land and Sundry Sources...	27,49,216	12	2	29,10,112	9	0	1,60,896	.....
3. Extra Revenue...	3,183	13	0	1,644	10	4	.....	1,539
4. Interest Account...	148	13	7	271	13	2	124	.....
Total...	3,332	10	7	1,916	7	6	123	1,539
Grand Total...	27,52,549	6	9	29,12,029	0	6	1,61,019	1,539
Net increase...							1,59,480	

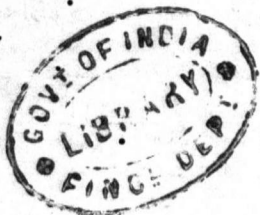
REMARKS ON THE SIVAI JAMA AND INTEREST.—27. The decrease of Rupees 1,539 in the former item is owing chiefly to no smuggled Tobacco or goods having been confiscated and sold during the year, and the increase of Rupees 123 under the latter head, has been caused by certain Ryots allowing their kists to fall in arrears.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—28. Annexed is a Comparative Abstract Statement of Demand, Collection and Balance of all Sources of Revenue in the present and past year.

	Demand.			Collection.			Balance at the end of the Fasli.			Per centage.			Balance after deducting subsequent collections.			Per centage.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fasli 1269.																		
Land Revenue...	16,94,268	9	6	16,78,908	10	9	15,359	14	9	0	14	6	12,646	8	4	0	12	0
Sundry Sources of Revenue...	10,54,948	2	8	10,52,043	15	10	2,904	2	10	0	4	0	65	2	6	..	..	..
Extra Revenue.....	3,332	10	7	3,332	10	7	..	..	..	..	..	..	..	..	..	..	..	..
Total...	27,52,549	6	9	27,34,285	5	2	18,264	1	7	0	10	0	12,711	10	10	0	7	0
Fasli 1270.																		
Land Revenue.....	17,57,673	15	6	17,34,928	14	1	22,745	1	5	1	4	8	9,310	1	6	0	8	6
Sundry Sources of Revenue...	11,52,438	9	6	11,50,098	1	6	2,340	8	0	0	3	3	36	0	7	..	..	..
Ext-a Revenue.....	1,916	7	6	1,916	7	6	..	..	..	..	..	..	..	..	..	..	..	..
Total...	29,12,029	0	6	28,86,943	7	1	25,085	9	5	0	13	9	9,346	2	1	0	5	2
Increase..	1,59,479	9	9	1,52,658	1	11	6,821	7	10	..	..	..	..	..	..	..	..	..
Decrease..	..	..	..	..	..	..	..	..	..	..	..	..	3,365	8	9	..	..	..

29. The greater portion, or Rupees 5,000 of the balance of Land Revenue, stands against the Bibi of Cannanore, but this is merely nominal, as according to Treaty the last kist of

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No. 83. Read the following Proceedings of the Board of Revenue, dated 29th January 1874, No. 162 :—

With reference to paragraph 65 of their Report, dated 24th February last, No. 264, on the Settlement for Fasli 1281, the Board resolve to submit to Government the Quinquennial Statements noted in the margin for Fasli 1281. The last Returns were for Fasli 1276.

- A. Statement showing the number of villages and hamlets.
- B. Do. of Circar Ayacut and cultivation.
- C. Do. of different sources of Irrigation.
- D. Do. of houses and population.
- E. Do. Number of Ryots and Puttas.
- F. Do. Rent-roll.

entire area of each district, including both its Zemindaries and its Government Taluqs, may be

	Sq. Miles.
* Government Taluqs and Zemindaries attached to them	103,067
Zemindaries not attached to Government Taluqs	18,739
Total	116,806

	Sq. Miles.
† As given by the Superintendent of Revenue Survey for the whole Presidency, exclusive of Jeypore	125,277
Jeypore as given in the District Manual	13,041
Total	138,318

	Difference of Square Miles.		Difference of Square Miles.
Ganjam	+ 4,126	Tinnevely	+ 361
Vizagapatam	+ 17,709	Godavery	— 1,310
Nellore	+ 1,223	Bellary	— 489
Madura	+ 717	Coimbatore	— 564
Cuddapah	+ 317	South Canara	— 494
Kurnool	+ 321		

2. *Statement A.*—The Board have slightly revised the form of the statement so that the reliable accounts to determine the area of each. According to the accounts received from the districts, the area of the entire Presidency is 1,16,806* square miles, while according to the statement received from the Superintendent of the Revenue Survey it is 1,38,318† square miles. The difference is chiefly in the districts noted in the margin. In Ganjam the area of the Maliahs appears to have been omitted, and in Vizagapatam, the Collector has not given the area of the Zemindaries at all. In the other districts the cause of the difference cannot be made out. As, however, there is no doubt that the areas given by the Superintendent of Revenue Survey are more reliable, the Board have adopted them. Endeavours will be made in future to show the area of the Zemindaries and Government taluqs separately.

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3. The following is a comparative abstract of the variations in the number of villages as given in the Return of Fasli 1276, and that now submitted.

Items.	Last Return Fasli 1276.	Present Return Fasli 1281.	Increase.	Decrease.
<i>Government Taluqs.</i>				
Ryotwar villages	28,113	25,568	...	2,545
Rented do.	358	218	...	140
Amani do.	19	11	...	8
Shrotriem and Inam villages	3,869	4,131	262	...
Villages in permanently settled estates attached to Government taluqs... ..	4,245	4,419	174	...
Uninhabited villages	2,724	2,814	90	...
Total...	39,328	37,161	526	2,693
<i>Permanently Settled Estates not attached to Taluqs.</i>				
Inhabited	13,876	14,595	719	...
Uninhabited	1,966	1,793	...	173
Total...	15,842	16,388	719	173
Grand Total...	55,170	53,549	...	1,621
Hamlets ..	45,156	49,534	4,378	...
Grand Total...	100,326	103,083	2,757	...

4. The decrease (2,693) in the number of Government villages inhabited is chiefly the result of the clubbing of villages in connection with the revision of village establishments. In Tanjore alone, the decrease caused by the clubbing was 2,363. Only one new village was formed and that was in South Canara.

5. The increase (262) in the Inam villages is partly due to the enfranchisement as Inams, of hissa villages (*i. e.*, villages in which a portion of the revenue is payable to Shrotriemdars) in Salem and hill villages in South Arcot, which have been hitherto either entered as Government villages or not brought to account at all, and is partly because the number was not correctly entered in the Returns of Fasli 1276.

6. To permanently settled estates forming part of Government taluqs, fourteen villages were transferred from Government in the Kistna District on account of the restoration of the Vissanna-petta Estate under a Decree of the Privy Council, and the remaining large increase (160) under that head is, as in the case of Inam villages, the result of an incorrect entry in the previous Returns. In permanently settled estates unattached to taluqs, the increase (546) is purely the result of inaccuracies in the previous accounts.

7. The large increase (4,378) in the number of hamlets is also for the most part nominal,

	Govt.	Inam and Zemindari.	Total.
Vizagapatam.....	157	7	164
Godavery	24	29	53
Madura	173	28	201
Coimbatore.....	142	4	146
Nilgiris.....	16	0	16
Total...	512	68	580

the real increase being only 580 as shown in the margin, and the remaining increase is due to the entry of many of the clubbed villages as hamlets, only a few of them having been formed into principal villages, and to errors in the previous Returns which have been rectified during the late Census.

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8. *Statement B.*—The total area of assessed lands in Ryotwari villages, excepting in South

*Acres. Rs.
6,109,992 94,02,482
This does not include the area of Inams in Vizagapatam,
for which the Collector does not furnish an account;
but the area is not very large.

Canara where the areas are not known, is 35,781,853 acres, assessed at Rs. 524,93,515. A little more than 1/10th of this area* is Inam, which for the most part pays less than the full assessment, and of the remainder, nearly 3rds

is occupied by Government ryots, the rest being waste or unoccupied.

9. About 18·3 per cent. of the land under occupation is classed as irrigated and, with the exception of the land in Malabar, depends for its irrigation upon works maintained at the cost of Government, and the remaining 81·7 per cent., which is classed as unirrigated, depends chiefly on the falling rains. A small portion of the latter is also cultivated under private works of irrigation, and a still smaller portion receives occasional irrigation from Government works on payment of a separate water-rate, but the area of these portions is not known.

	Area. Acres.	Ayaut Assessment. Rs.
Dry.....	16,084,145	170,09,993
Wet.....	3,601,793	179,97,117
Total...	19,685,938	350,07,110

10. Although the extent of irrigated land occupied is so small in comparison with that of the unirrigated area which is occupied, the assessment on it, including the water-rate charged in the districts of Godavery, Kistna, and Kurnool, is greater, as will be seen from the margin.

11. The land under occupation has on the whole increased considerably since Fasli 1276,

	Extent. Acres.	Assessment. Rs.
Fasli 1276.....	18,514,593	341,93,515
„ 1281.....	19,685,938	350,07,110
Increase...	1,171,345	8,13,595

the year in which the last Quinquennial Returns were prepared. The increase in the area is more than a million of acres, while that in the assessment is upwards of eight lakhs of Rupees. The increase is not entirely the result of increased cultivation, though it is chiefly due to that cause. Some of the increase in the area results from the progress of the survey, which has proved that almost everywhere the old accounts understated the area. The only district in which there is any decrease in the area is Tinnevely, and the Board are unable to explain it, and the Collector will report on the subject. In the districts of Cuddapah, Bellary, and Kurnool, there is a decrease in the assessment, though in the area there is an increase. In Kurnool this is the result of the changes caused by the new settlement in four of the taluqs, and in Bellary there was a severe drought in Fasli 1276, and one of the consequences of it was that much land assessed at high rates was given up, and land assessed at low rates taken instead. In Cuddapah it is owing to the reduction of assessment

Districts-	INCREASE OR DECREASE	
	Extent in Acres.	Assessment Rs.
Ganjam	+ 10,150	+ 24,936
Vizagapatam	+ 11,678	+ 8,588
Godavery	+ 97,650	+ 3,27,175
Kistna	+ 174,897	+ 1,12,292
Nellore	+ 118,669	+ 19,572
Cuddapah	+ 34,183	+ 1,37,287
Bellary	+ 82,383	+ 68,750
Kurnool	+ 8,271	+ 39,141
Chingleput	+ 38,002	+ 41,097
North Arcot	+ 83,051	+ 85,909
South Arcot	+ 73,519	+ 1,14,362
Tanjore	+ 26,503	+ 99,982
Trichinopoly	+ 105,332	+ 1,12,346
Madura	+ 74,044	+ 81,236
Tinnevely	- 8,845	- 51,125
Coimbatore, including Nilgiris.	+ 99,283	+ 38,985
Salem	+ 122,457	+ 22,067
Malabar	+ 20,118	+ 21,248
Net Increase...	1,171,345	8,13,595

on lands depending on wells which were considered to be the private property, of ryots. It must be here remarked that besides the lands recorded as occupied and shown in Statement B., there are about 240,000 acres in round numbers which are occupied and paid for, but included in the Miscellaneous Statement No. 5 of the Land Revenue Report, the occupancy being of a temporary

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character. The particulars of the land so held, part of which appears in this statement as waste, are shown below.

	Acres.	Assessment.
		RS.
Rented villages	45,174	1,47,427
Land cultivated after the annual settlement and brought to account ...	129,719	3,20,182
Cultivation of unassessed lands	13,438	43,242
Hill villages	36,016	40,969
Islands in rivers	13,161	71,142
Backyards cultivated	3,153	13,460
Total...	240,661	6,36,422

12. The average extent and assessment of land held under each putta in the several districts for Fasli 1281 as compared with those of Fasli 1276 is shown below.

Districts.	AVERAGE EXTENT OF LAND HELD UNDER EACH PUTTA.		AVERAGE ASSESSMENT OF LAND HELD UNDER EACH PUTTA.			
	Fasli 1276.	Fasli 1281.	Fasli 1276.		Fasli 1281.	
	ACRES.	ACRES.	RS.	A. P.	RS.	A. P.
Ganjam	8.2	7.8	18	9 8	17	10 7
Vizagapatam	19.4	19.	45	15 8	40	14 9
Godavery	11.1	12.1	35	5 10	38	8 2
Kistna	12.3	12.9	23	10 1	23	3 4
Nellore	10.2	11.	21	14 4	20	10 2
Cuddapah	8.5	8.5	12	3 2	10	14 11
Bellary	17.6	17.2	15	7 6	14	2 3
Kurnool	13.7	13.8	15	4 1	14	13 5
Chingleput	10.2	9.5	28	14 1	25	6 7
North Arcot	3.8	3.8	10	14 8	10	3 8
South Arcot	4.4	4.4	11	8 0	11	2 11
Tanjore	8.4	7.9	32	11 6	30	8 6
Trichinopoly	7.	7.1	9	14 11	9	13 2
Madura	6.3	6.1	11	15 10	11	1 2
Tinnevely	9.5	9.1	19	5 2	18	2 4
Coimbatore	10.4	10.6	12	2 11	12	3 5
Nilgiris ... ..	...	20.7	...	...	10	13 8
Salem	5.2	5.9	8	10 0	8	11 4
South Canara ... ..	...	...	35	3 8	33	9 7
Malabar	4.5	4.8	10	8 4	10	12 6
Average...	8.3	8.4	15	11 2	15	2 8

13. *Statement C.*—Although this statement purports to show the number of works of irrigation only, some of the Collectors appear to have included in it tanks and wells used for drinking purposes also; moreover, the statement gives only the number of works and conveys no idea of the Capital sunk or the extent of the means provided for irrigation purposes. The Board think that the statement should embrace irrigation works only, and that the works should be classified with reference to the extent which they can irrigate. If the Government approve, the Board will arrange for eliciting the information in future Returns.

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14. The total number of irrigation works in all the Ryotwari villages are shown below :—

Items.	GOVERNMENT.		DASABANDUM, i. e., ENDOWED WITH INAMS.		PRIVATE.		TOTAL	
	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.
Tanks	26,558	25,823	4,345	4,292	8,965	8,867	39,868	38,982
River Channels.	10,684	10,916	366	365	2,442	2,428	13,492	13,709
Spring do. ...	5,609	4,190	384	381	1,932	2,893	7,925	7,464
Anicuts	2,195	1,986	54	62	577	564	2,826	2,612
Wells	58,510	50,547	10,618	10,483	349,808	389,640	418,936	450,670.
Total...	103,556	93,462	15,767	15,583	363,724	404,392	483,047	513,437

15. TANKS.—The decrease (735) in the total number of Government tanks is due (1) to ruined and petty tanks having been made over to private individuals, (2) to their supercession by the extension of the Kistna channels, (3) to the tanks of the Vissanapetta Estate in the district of Kistna having been removed from the accounts in consequence of the restoration of the estate to the Zemindar under a Decree of the Privy Council, and (4) to the correction of certain errors in the accounts of Fasli 1276. The decrease (53) in the Dasabandum tanks and wells, or works for maintaining which an Inam is assigned, is not explained by the Collectors; but it is evidently due to their having been resumed because they were not kept up. The decrease (98) in the number of private tanks is also not accounted for. It is probably only nominal, and has been caused by some error in the district of Tinnevely where a decrease of 463 tanks is shown without explanation.

16. The total number of tanks in repair in Fasli 1281 is greater than that in Fasli 1276.

	Fasli 1276.	Fasli 1281.
Government.....	18,928	19,592
Dasabandum.....	4,002	3,903
Private.....	4,736	7,223
Total...	27,666	30,718

The increase in Government and private tanks is chiefly in the district of Madura, where only 296 Government tanks and 353 private tanks were returned in Fasli 1276 as having been in repair, while for Fasli 1281 the number of Government tanks in repair is given as 2,156,

and that of private tanks as 2,913. The Collector does not explain this large increase, and the Board apprehend that there must be some error in the previous Return. The Collector will be called upon for explanation. On the whole, however, there is no doubt that more attention has been paid to the repairs of agricultural works during the last five years, and that the general condition of the tanks is more satisfactory. The decrease under the Dasabandum tanks occurs in the districts of North Arcot and Salem. The Collectors of these and the other districts will be requested to see that whenever Dasabandum tanks are allowed to fall out of repair, the Inam granted for their support is brought under attachment.

17. RIVER CHANNELS.—Compared with the figures of Fasli 1276, there is an increase in the

	Fasli 1276.	Fasli 1281.
Government	10,684	10,916
Dasabandum	366	365
Private	2,442	2,428
Total...	13,492	13,709

number of Government channels which is chiefly in the districts of Godavery and Kistna, where new channels are made every year. A decrease of nearly 200 channels is to be found in the district of Tinnevely, which the Collector has not explained. He should do so now. The Collector of Bellary states that ryots were permitted to dig certain new channels at their own

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	Fasli 1276.	Fasli 1281.
Government	9,064	9,544
Dasabandum	334	327
Private	2,055	2,306
Total...	11,453	12,177

Spring Channels.

	IN REPAIR.		OUT OF REPAIR.	
	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.
Government	4,605	3,303	1,004	887
Dasabandum	372	370	12	11
Private	1,712	2,549	220	344
Total...	6,689	6,222	1,236	1,242

Anicuts.

	IN REPAIR.		OUT OF REPAIR.	
	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.
Government	1,545	1,501	650	485
Dasabandum	82	41	22	21
Private	347	421	230	148
Total...	1,924	1,963	902	649

Wells.

	IN REPAIR.		OUT OF REPAIR.	
	Fasli 1276.	Fasli 1281.	Fasli 1276.	Fasli 1281.
Government	48,148	42,062	10,362	8,485
Dasabandum	9,808	9,656	810	827
Private	285,557	339,204	64,251	50,436
Total...	343,513	390,922	75,423	59,748

expense. He has not explained from what sources the channels draw their supplies of water, nor under what conditions the permission was granted. As this information will be useful, Collectors will be requested to furnish it in future.

18. Most of the channels are in repair and their number contrasts favourably with that of Fasli 1276.

19. SPRING CHANNELS.—There is a decrease in the number of spring channels which are Government property, and an increase in those belonging to private proprietors. The variation is chiefly in the district of Kistna, where 1,147 spring channels of the taluq of Bapatla, kept up by ryots, were by mistake entered in the accounts of Fasli 1276, as belonging to Government. The other variations are small and call for no remark.

20. ANICUTS.—Petty and temporary dams placed across channels appear to be entered as anicuts as well as permanent dams, and this explains the variations in the number of them. The Collector of South Arcot has properly excluded all temporary dams from his accounts this year, and other Collectors will be requested to adopt the same course in future and enter under this head only permanent anicuts.

21. WELLS.—As remarked above, the wells include some dug for drinking purposes. There is on the whole an increase in the number, and it is chiefly in the districts of Chingleput, North Arcot, Tinnevely, Coimbatore, and South Canara. In Coimbatore an increase of 1,522 is due to the rectification of omissions in the last Return and most of the remaining increase in this and the other districts is real. In Coimbatore the Collector estimates the value of the private wells newly sunk during this quinquennial period at

1½ lakhs of Rupees, and it would be interesting if all Collectors would give similar information as regards works newly constructed at the expense of private capital.

22. The Board observe that a large number of wells are still entered as belonging to Government in the districts of Cuddapah, Bellary, Trichinopoly, and Salem, and they suspect that most of these wells are not maintained by Government, and that their entry under Government works is not correct. As the statement however requires thorough revision, the Board have not called for any information at present, but Collectors will be requested in future to enter as Government property only such wells as are maintained at the Government expense.

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23. *Statement D.*—This statement shows the number of houses and the population according to the Census of November 1871. The total population of this Presidency, exclusive of the town of Madras, is 30,883,000 or 4,794,000 above the Census of Fasli 1276. This increase is due partly to natural causes, and partly to the greater accuracy of the present Returns, and to the enumeration for the first time of many wandering tribes and denizens of hills and jungles. The following is a comparative statement :—

Items.	Fasli 1276.	Fasli 1281.	Increase.
<i>Houses.</i>			
Terraced and tiled	870,956	898,710	27,754
Thatched and others	4,965,444	5,279,503	314,059
Total...	5,836,400	6,178,213	341,813
<i>Population.</i>			
Hindus... ..	24,172,822	28,555,367	4,382,545
Mahomedans	1,502,134	1,806,893	304,759
Christians	414,096	496,693	82,597
Others	Included in the above.	24,672	24,672
Total...	26,089,052	30,883,625	4,794,573
<i>Particulars.</i>			
Males	13,280,319	15,527,630	2,247,311
Females	12,808,733	15,355,995	2,547,262
Male Agricultural exclusive of Children... ..	5,996,197	7,098,162	} 4,794,573
„ Non-agricultural do. of do.	2,297,031	2,719,172	
Females and children	17,795,824	21,066,291	
Total...	26,089,052	30,883,625	4,794,573

24. This is exclusive of the population of Puducottah, but inclusive of the Sundoor State in Bellary and Banaganapally in Kurnool.

25. The above statement does not include the population of the town of Madras, which was assumed in Fasli 1276 as 450,000. The last Census shows the number to be 397,552. The particulars are given below :—

	Males.	Females.	Total.
Hindus... ..	161,618	168,434	330,052
Mahomedans	24,570	26,394	50,964
Europeans and Eurasians	8,080	7,546	15,626
Others	408	502	910
Total...	194,676	202,876	397,552

26. Including the population of Madras, Hindas form 92·3 per cent. of the entire number, Mahomedans 6 per cent., and Christians 1·7 per cent.

27. The Board will not dwell further on these population statistics, as a complete report on the whole subject will be shortly submitted by the Census Officer.

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28. *Statement E.*—In the following abstract are entered the numbers of ryots, puttass, and agricultural stock compared with those of Fasli 1276:—

Items.	Fasli 1276.	Fasli 1281.	Increase.
<i>Ryots.</i>			
Registered Ryots	2,294,593	2,604,304	309,711
Sub-tenants... ..	933,133	955,745	22,612
Total...	3,227,726	3,560,049	332,323
<i>Puttass.</i>			
Single	1,927,958	1,970,421	42,463
Joint	369,200	451,993	82,793
Total...	2,297,158	2,422,414	125,256
Ploughs	1,814,670	1,984,331	169,661
<i>Cattle.</i>			
Tilling cattle	3,872,601	4,292,184	419,583
Cows	2,687,995	2,912,963	224,968
She-buffaloes	1,002,438	1,064,657	62,219
Sheep	6,196,344	6,745,190	548,876

29. The Board have reason to doubt the correctness of this statement. The figures under "Registered Ryots" and "Sub-tenants" are taken from the columns in the District Returns headed "Mirasidars" and "Payakaris or Under-tenants." The terms "Mirasidar" and "Payakari" are often taken to be synonymous with resident and non-resident ryots, and it is quite possible that under the second column both Payakaris and Under-tenants are entered. The Board observe

Districts.	Single Puttass.	Ryots.
Vizagapatam	4,229	3,644
Chingleput	45,296	38,472
Tanjore	128,623	94,843
Trichinopoly	130,696	117,536
Madura	130,772	102,025
Tinnevely	128,715	113,302
Malabar	162,550	78,163

that in some districts single puttass are shown to be greater in number than the registered ryots, which is hardly possible, since the latter include the holders of joint puttass, and the cases in which the same ryot holds two or more puttass are comparatively rare. This difference

has probably arisen from entering the non-resident ryots as sub-tenants as remarked above. It is, however, too late to call for further information, and instructions will be issued for preparing these registers correctly in future.

30. Making allowance for all errors, there is no doubt that the number of ryots, puttass, and cattle is increasing, and this shows that there has been an improvement in the circumstances of the agricultural class.

31. *Statement F.*—This statement also does not represent the actual state of things; for although it purports to be a Return showing the number of ryots and their holdings, still in reality it only exhibits the actual number of puttass issued, which is not necessarily the same as that of the ryots who frequently hold more than one putta in their own and other villages. The difference, however, cannot be large.

32. Nearly one-fifth of the total number of puttass given in the statement, which do not include those issued for Miscellaneous Revenue, are joint puttass, but the number of ryots holding them is not given. As a rule, joint puttass are held by a number of sharers whose individual payments seldom exceed 50 Rupees, and are for the most part below 10 Rupees.

Single puttass	1,946,929
Joint do.	445,135
	2,392,064

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33. As regards the single puttās, 64 per cent. of them are for amounts below 10 Rupees, 30 per cent. between 10 and 50 Rupees, 4 per cent. between 50 and 100 Rupees, and the rest for larger amounts. Compared with the figures of Fasli 1276 there is on the whole an increase in the number of puttās, as well as the amount of assessment, as will be seen from the statement below.

Items.	FASLI 1276.		FASLI 1281.		INCREASE.		DECREASE.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		RS.		RS.		RS.		RS.
Ryots paying upwards of 1,000 Rupees	384	5,75,649	401	6,22,938	17	47,289	...	...
Do. do. from 500 to 1,000	1,550	10,34,013	1,399	9,46,585	...	...	151	87,428
Do. do. from 250 to 500	5,687	18,45,711	5,288	17,58,921	...	...	399	86,790
Do. do. from 100 to 250	32,746	45,73,774	31,537	45,26,698	...	...	1,009	47,076
Do. do. from 50 to 100	79,329	53,99,368	79,685	53,56,864	...	...	244	42,504
Do. do. from 30 to 50	121,237	45,24,689	121,553	45,19,797	316	...	...	4,892
Do. do. from 10 to 30	455,718	77,30,788	455,716	77,26,159	...	...	2	4,629
Do. do. from under 10 Rupees ...	1,208,050	46,26,546	1,251,750	45,62,902	43,700	...	...	63,644
Total number of persons holding single puttās...	1,904,701	303,10,538	1,923,929	300,20,844	44,033	47,289	1,805	3,36,963
Do. joint do. ...	360,784	60,97,993	445,135	74,99,333	84,351	14,01,340	...	...
Grand Total...	2,265,485	364,08,531	2,392,064	375,20,197	126,579	11,11,666	...	...

34. Although there is a slight increase in the number of puttās above 1,000 Rupees, there is a fall in the class from 1,000 Rupees to 50 Rupees, and almost the entire increase is in the number below 50 Rupees, and chiefly in those under 10 Rupees. The increase and decrease in each district and under each class are shown below:—

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Increase.

Districts.	Ryots paying upwards of 1,000 Rupees.		Ryots paying from 500 to 1,000 Rupees.		Ryots paying from 250 to 500 Rupees.		Ryots paying from 100 to 250 Rupees.		Ryots paying from 50 to 100 Rupees.		Ryots paying from 30 to 50 Rupees.		Ryots paying from 10 to 30 Rupees.		Ryots paying under 10 Rupees.	
	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.
1. Ganjam	2	RS. 2,116	...	...	...	...	25	RS. 445	156	7,413	90	2,899	519	5,519	2,207	RS. 4,593
2. Vizagapatnam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	318	1,573
3. Godavery	...	...	36	12,313	...	...	761	1,16,573	1,119	67,191	6	953	1,458	16,675	1,036	4,381
4. Kistna	...	...	...	...	...	...	114	3,469	312	9,933	1,106	...	404	...	529	9,431
5. Nellore	2	5,970	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Karnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,850	...
9. Madras	...	...	...	...	...	...	...	...	...	...	...	...	1,363	20,118	7,420	8,161
10. Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	989	...
11. North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. South Arcot	2	2,548	3	2,110	...	...	20	10,378	...	3,837	...	14,510	1,071	98,734	4,886	25,884
13. Tanjore	18	38,324	...	...	...	...	156	20,652	277	17,948	514	14,686	983	17,886	6,653	32,303
14. Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,161	...
15. Madura	3	6,433	...	...	...	...	...	...	...	...	...	...	1,606	19,864	9,903	37,398
16. Tinnevely	1	233	...	...	...	...	...	...	...	...	...	...	2,179	8,933	6,390	...
17. Coimbatore	...	...	...	...	...	...	16	13,878	...	...	...	...	2,343	32,341	8,621	17,531
18. Nilgiris	1	1,786	...	...	...	...	...	...	...	...	...	...	1,539	14,435	...	...
19. Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. Malabar	7	10,191	...	...	...	...	...	...	...	...	...	...	...	...	576	...
Total...	36	63,108	11	8,096	82	32,635	1,092	1,83,587	2,505	1,50,216	4,250	1,56,571	13,586	1,37,595	56,547	1,72,597

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Decrease.

Districts.	Ryots paying upwards of 1,000 Rupees.		Ryots paying from 500 to 1,000 Rupees.		Ryots paying from 250 to 500 Rupees.		Ryots paying from 50 to 100 Rupees.		Ryots paying from 30 to 50 Rupees.		Ryots paying from 10 to 30 Rupees.		Ryots paying under 10 Rupees.	
	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.	Number.	Assessment.
1. Ganjam	...	RS. 475	1	622	2	3,278	...	...	...	...	...	...	...	...
2. Vizagapatam	...	785	2	...	9	...	...	...	...	...	...	...	...	...
3. Godavary	...	4,737	...	...	...	...	...	...	...	...	...	...	...	...
4. Krishna	...	3,205	5	3,604	24	...	...	...	...	...	...	...	...	...
5. Nellore	...	1,168	21	9,273	61	29,855	...	...	...	...	...	...	...	...
6. Cuddapah	...	1,323	3	1,638	5	17,271	...	...	...	...	...	...	...	...
7. Bellary	1	667	54	5,213	...	...	...	...	...	...	...	...
8. Kurnool	...	138	1	866	8	...	...	...	...	...	...	...	...	...
9. Madras
10. Chingleput	...	2,737	8	5,028	34	5,397	...	...	...	...	...	...	...	...
11. North Arcot	...	1,176	...	...	...	...	...	...	...	...	...	...	...	...
12. South Arcot	5	1,612	...	...	...	...	...	...	...	...	...	...
13. Tanjore	3	4,057	40	4,253	...	...	...	...	...	...	...	...
14. Trichinopoly
15. Madurai	1	...	...	...	...	...	...	...	...	...	...	...
16. Tanjavally	...	3,118	82	53,311	176	55,767	...	...	...	...	...	...	...	...
17. Coimbatore	4	3,350	...	...	...	...	...	...	...	...	...	...
18. Nilgiris
19. Salem	3	1,712	...	...	...	...	...	...	...	...	...	...
20. South Canara	...	4,906	12	7,485	37	8,974	...	...	...	...	...	...	...	...
21. Malabar	10	6,293	31	1,086	...	...	...	...	...	...	...	...
Total	19	20,817	162	95,924	481	1,19,435	2,749	1,92,720	3,934	1,81,463	15,588	2,02,224	12,847	2,36,241

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35. The decrease in the number of puttass of the higher classes is chiefly due to the progressive sub-division of holdings inherent in the system of Ryotwari proprietorship and the Hindu Law of succession and partition, and there is no reason to apprehend that the condition of ryots is not steadily improving. Within the last five years the population has greatly increased, substantial houses have been substituted for huts, a large amount of capital has been sunk in permanent improvements, a larger extent of land has been occupied and paid for, and the agricultural stock has increased in number and value. The annexed is a short analysis of the statistics disclosed by the Returns now submitted:—

	Fasli 1276.	Fasli 1281.
Population inclusive of the town of Madras	26,486,604	31,281,177
Thatched and other inferior houses	4,976,196	5,290,255
Tiled and Terraced houses	911,945	939,699
Single Puttas	1,904,701	1,946,929
Joint do.	360,784	445,135
<i>Land occupied.</i>		
Area Acres	18,514,593	19,685,938
Assessment Rupees	341,93,515	350,07,110
Average amount paid per single putta	RS. A. P. 15 14 7	RS. A. P. 15 6 8
Number of ploughs	1,814,670	1,984,331
Do. of Tilling Cattle	3,872,601	4,292,184
Do. of cows	2,687,995	2,912,963
Do. of she buffaloes	1,002,438	1,064,657
Do. of sheep	6,196,314	6,745,190

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A.—QUINQUENNIAL.
Statement showing the number of Villages and hamlets in the several Districts of the Madras Presidency for Fasli 1281.

Districts.	Extent in square miles.	Area of Government Villages according to the village ayacut account.	RYOTWAR.		RENTED.		AMANY (UNDER GOVERNMENT MANAGEMENT)		SHEETEM AND INAM (RENT FREE OR NOT FULLY ASSESSED.)		PERMANENTLY SETTLED ESTATES ATTACHED TO TALUQS.		TOTAL.	
			Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SQ. MILES.	ACRES.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
1. Ganjam	8,313	1,242,240	1,410	489	1	540	...	...	266	100	442	116	2,119	705
2. Vizagapatam	18,344	412,383	141	148	187	540	...	...	171	38	195	90	694	816
3. Godavery	6,224	1,736,891	908	517	13	2	...	...	115	23	800	352	1,836	894
4. Kistna...	8,036	4,482,162	1,204	1,026	1	...	...	...	222	25	232	120	1,660	1,171
5. Nellore...	8,462	3,446,468	827	844	...	...	...	...	335	65	243	164	1,405	1,073
6. Cuddapah	8,367	5,151,704	1,002	4,922	...	...	...	...	207	85	...	...	1,209	5,007
7. Bellary...	11,007	7,063,734	2,093	1,199	...	...	...	...	216	40	...	...	2,309	1,239
8. Kurnool...	7,358	4,503,680	692	734	...	...	...	...	90	9	...	...	782	743
9. Madras	27	...	21	40	...	...	...	...	2	...	...	...	23	40
10. Chingleput	2,753	1,837,900	1,665	441	12	12	1	...	328	102	356	55	2,362	610
11. North Arcot...	7,139	2,930,021	2,508	291	3	15	...	...	106	50	341	185	2,958	1,541
12. South Arcot...	4,873	3,159,134	2,685	1,143	...	...	6	...	170	31	17	36	2,878	1,210
13. Tanjore...	3,654	2,393,034	2,429	2,496	...	...	...	...	1,255	...	251	...	3,935	2,496
14. Trichinopoly...	3,515	2,298,203	1,146	1,104	...	...	...	...	138	430	219	293	1,503	1,527
15. Madurai...	9,502	2,656,247	659	2,211	...	...	4	...	133	75	224	647	1,020	2,935
16. Tinnevely...	5,176	2,165,372	861	2,489	...	...	...	...	121	195	...	...	982	2,684
17. Coimbatore...	7,432	4,077,125	1,282	5,024	...	...	...	...	10	16	50	124	1,342	5,164
18. Nilgiris...	7,749	307,299	17	397	...	...	...	...	...	...	...	...	17	397
19. Salem...	7,483	3,777,060	2,299	2,184	1	36	...	...	245	128	1,049	522	3,594	2,840
20. South Canara	3,902	...	1,288	19	...	...	...	...	...	...	...	...	1,288	19
21. Malabar...	6,002	...	431	2,595	...	...	...	...	...	...	...	...	431	2,595
Total...	138,318	53,640,657	25,568	31,313	218	605	11	2	4,131	1,112	4,419	2,704	34,347	35,736

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Statement showing the number of Villages and hamlets in the several Districts, etc.—(Concluded.)

Districts.	PERMANENTLY SETTLED ESTATES NOT ATTACHED TO GOVERNMENT TALUQS.										Grand Total.	
	Uninhabited.					Inhabited.					Total.	
	Villages.		Hamlets.		Total.	Villages.		Hamlets.		Total.	Villages.	
	No.	Hamlets.	No.	Hamlets.		No.	Hamlets.	No.	Hamlets.		No.	Hamlets.
1. Ganjam ...	50	...	...	...	...	2,272	451	...	...	...	2,393	548
2. Vizagapatam ...	30	...	7	...	...	5,865	3,384	2	...	...	5,985	3,386
3. Godavery ...	103	203	...	...	...	246	144	1	...	...	263	145
4. Kistna... ..	136	32	...	...	...	318	152	9	...	...	344	161
5. Nellore... ..	42	...	...	...	...	727	585	...	...	...	727	585
6. Cuddapah ...	128	1,278	...	...	...	...	...	...	...	...	...	...
7. Bellary... ..	231	348	...	...	...	28	...	...	...	...	28	...
8. Kurnool	5	249	...	...	...	...	...	...	...	...	...	...
9. Madras ... ..	...	...	...	...	...	...	...	...	...	...	...	...
10. Chingleput...	...	...	...	...	...	...	...	...	...	...	...	...
11. North Arcot ...	490	109	...	...	...	1,590	1,270	...	...	...	1,844	1,431
12. South Arcot ...	320	15	...	...	...	...	...	...	...	...	...	...
13. Tanjore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
14. Trichinopoly ...	141	221	...	...	...	...	...	...	...	...	...	...
15. Madura	206	949	...	...	...	2,994	1,008	1,239	...	...	4,233	2,317
16. Tinnevely	272	162	...	...	...	554	546	16	...	...	570	591
17. Coimbatore	283	897	...	...	...	...	...	...	...	...	...	...
18. Nilgris ... ..	...	...	...	...	...	...	...	...	...	...	...	...
19. Salem	427	151	...	...	...	...	...	...	...	...	...	...
20. South Canara
21. Malabar
Total...	2,814	4,626	14,595	7,548	1,793	1,624	9,172	53,549	49,534

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B.—QUINQUENNIAL.

Statement showing the Government cultivable area and areas actually occupied in the several districts of the Madras Presidency, for Fasli 1281.

Districts.	CULTIVABLE AREA BELONGING TO GOVERNMENT EXCLUSIVE OF LAND RESERVED FOR PUBLIC PURPOSES.			
	Dry (Unirrigated.)		Wet (Irrigated.)	
	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5
1	ACRES.	RS.	ACRES.	RS.
1. Ganjam	195,066	2,18,931	259,575	7,22,569
2. Vizagapatam	70,667	70,293	27,157	1,41,086
3. Godavery	991,923	14,69,295	456,799	12,41,875
4. Kistna... ..	2,570,365	33,26,477	311,609	16,22,579
5. Nellore	1,630,956	19,74,998	281,630	12,79,859
6. Cuddapah	3,158,008	19,84,280	255,139	18,75,964
7. Bellary... ..	6,089,811	31,95,316	218,824	10,00,235
8. Kurnool	3,053,612	23,80,159	55,406	3,31,437
9. Madras ... ..	...	...	...	...
10. Chingleput... ..	564,861	8,77,739	391,266	14,33,160
11. North Arcot... ..	892,513	12,03,606	2,94,886	17,37,752
12. South Arcot... ..	1,785,632	28,63,390	365,097	19,07,441
13. Tanjore	672,897	7,68,582	1,058,503	47,56,285
14. Trichinopoly	1,224,771	11,47,590	147,229	8,10,076
15. Madura... ..	1,221,963	14,58,974	186,181	7,63,876
16. Tinnevely	1,282,681	8,39,846	199,298	17,50,221
17. Coimbatore... ..	3,266,491	26,67,326	105,022	7,73,208
18. Nilgiris	77,916	42,594	292	806
19. Salem	1,523,599	16,73,841	100,136	5,69,997
20. South Canara ... ..	...	...	...	...
21. Malabar	401,766	6,23,600	392,306	11,88,252
Total...	30,675,458	267,86,837	5,106,355	237,06,678

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Statement showing the Government cultivable area and areas actually occupied

Districts.	CULTIVABLE AREA BELONGING TO GOVERNMENT EXCLUSIVE OF LAND RESERVED FOR PUBLIC (PURPOSES.— <i>Continued</i>)		DEDUCT INAMS (LAND-RENT	
	Total.		Dry (Unirrigated.)	
	Extent.	Assessment.	Extent.	Assessment.
	6	7	8	9
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	4,54,641	9,41,500	44,434	48,758
2. Vizagapatam	97,824	2,11,379	...	...
3. Godavery	1,448,722	27,11,170	200,194	4,75,747
4. Kistna	28,81,974	40,49,056	589,619	6,91,193
5. Nellore	1,912,586	32,54,857	281,506	3,00,177
6. Cuddapah	3,413,147	38,60,244	569,539	5,73,440
7. Bellary	6,308,635	41,95,551	1,365,812	9,15,756
8. Kurnool	3,109,018	27,11,596	1,018,270	8,87,205
9. Madras ... ..	...	...	...	...
10. Chingleput	956,127	23,10,899	22,618	40,655
11. North Arcot	1,187,399	29,41,358	97,325	1,51,184
12. South Arcot	2,150,729	47,70,831	75,898	1,38,858
13. Tanjore	1,731,400	55,24,867	298,862	3,17,285
14. Trichinopoly	1,372,000	17,57,666	75,792	68,632
15. Madura	1,408,144	22,22,850	81,840	1,23,584
16. Tinnevely	1,481,979	25,90,067	61,505	...
17. Coimbatore	3,371,513	34,40,534	300,375	2,76,312
18. Nilgiris	78,208	43,400	1,652	861
19. Salem	1,620,735	22,43,838	53,524	63,108
20. South Canara ... ..	...	...	...	...
21. Malabar	794,072	18,11,852	4,460	9,604
Total ...	35,781,853	524,93,515	5,143,225	50,82,359

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in the several districts of the Madras Presidency, for Fasil 1281.—(Continued.)

FREE OR NOT FULLY ASSESSED.)				REMAINING CULTIVABLE AREA BELONGING TO GOVERNMENT.	
				Land in occupation.	
Wet (Irrigated.)		Total.		Dry (Unirrigated.)	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
10	11	12	13	14	15
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
70,834	1,90,443	115,268	2,39,201	110,888	1,41,251
...	...	...	...	63,549	60,905
157,807	4,46,496	358,001	9,22,243	440,936	7,02,113
39,877	1,90,307	629,496	8,81,500	1,630,449	23,37,087
44,517	2,00,657	326,023	5,00,834	729,474	8,75,848
96,436	8,64,597	665,975	14,38,037	1,187,909	8,93,074
62,992	2,76,473	1,428,804	11,92,229	2,343,910	14,56,693
23,724	1,34,581	1,041,994	10,21,786	1,160,180	10,97,820
...
36,095	1,60,966	58,713	2,01,621	242,838	3,59,766
47,020	3,31,893	144,345	4,83,077	490,586	6,74,999
34,755	1,95,569	110,653	3,34,427	923,616	15,77,653
288,788	10,74,588	587,650	13,91,873	289,950	3,62,360
8,272	33,116	84,064	1,01,748	857,761	8,02,230
15,741	68,833	97,581	1,92,417	704,289	9,10,786
15,887	...	77,392	...	1,123,535	8,39,846
10,373	85,492	310,748	3,61,804	2,205,389	19,70,804
...	...	1,652	861	60,510	31,668
7,121	40,524	60,645	1,03,632	1,121,070	13,01,094
...
6,528	25,588	10,988	35,192	397,306	6,13,996
966,767	43,20,123	6,109,992	94,02,482	16,084,145	170,09,993

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Statement showing the Government cultivable area and areas actually occupied

Districts.	REMAINING CULTIVABLE AREA			
	Land in occupation.			
	Wet (Irrigated.)		Total.	
	Extent.	Assessment.	Extent.	Assessment.
	16	17	18	19
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	182,175	5,25,458	2,93,063	6,66,709
2. Vizagapatam	25,021	1,29,580	88,570	1,90,485
3. Godavery	263,345	7,23,914	7,04,281	14,26,027
4. Kistna	156,885	8,57,136	1,787,334	31,94,223
5. Nellore... ..	189,616	8,47,032	919,090	17,22,880
6. Cuddapah	114,958	7,75,026	1,302,867	16,68,100
7. Bellary... ..	114,359	5,57,357	2,458,269	20,14,050
8. Kurnool	26,864	1,72,568	1,187,044	12,70,388
9. Madras... ..	...	...	...	...
10. Chingleput	278,973	10,40,553	5,21,811	14,00,319
11. North Arcot... ..	205,747	11,73,394	696,333	18,48,393
12. South Arcot... ..	280,529	14,93,665	1,204,145	30,71,318
13. Tanjore	739,268	36,03,312	1,029,218	39,65,672
14. Trichinopoly	135,375	5,65,697	993,136	13,67,927
15. Madura	154,967	6,43,053	859,256	15,53,839
16. Tinnevely	174,793	17,50,220	1,298,328	25,90,066
17. Coimbatore	88,537	6,57,968	2,293,926	26,28,772
18. Nilgiris	40	90	60,550	31,758
19. Salem	84,563	4,92,429	1,205,633	17,93,523
20. South Canara ... ..	...	...	...	...
21. Malabar	385,778	11,62,665	783,084	17,76,361
Total...	3,601,793	171,71,117	19,685,938	341,81,110
Add water rate in the Godavery District not included by the Collector		8,26,000	...	8,26,000
Total...		179,97,117	...	350,07,110

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in the several districts of the Madras Presidency, for Fasli 1281.—(Concluded.)

BELONGING TO GOVERNMENT.

Land left waste.

Dry (Unirrigated.)		Wet (Irrigated.)		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
39,744	28,922	6,566	6,668	46,310	35,590
7,118	9,388	2,136	11,506	9,254	20,894
350,793	2,91,435	35,647	71,465	386,440	3,62,900
350,297	2,98,197	114,847	5,75,136	465,144	8,73,333
619,976	7,98,973	47,497	2,32,170	667,473	10,31,143
1,400,560	5,17,766	43,745	2,36,341	1,444,305	7,54,107
2,380,089	8,22,867	41,473	1,66,405	2,421,562	9,89,272
875,162	3,95,134	4,818	24,288	879,980	4,19,422
...
299,405	4,77,318	76,198	2,31,641	375,603	7,08,959
304,602	3,77,423	42,119	2,32,465	346,721	6,09,888
786,118	11,46,879	49,813	2,18,207	835,931	13,65,086
84,085	88,937	30,447	78,385	114,532	1,67,322
291,218	2,76,728	3,582	11,263	294,800	2,87,991
435,834	4,24,604	15,473	51,990	451,307	4,76,594
97,641	...	8,618	...	106,259	...
760,727	4,20,210	6,112	29,748	766,839	4,49,958
15,754	10,065	252	716	16,006	10,781
349,005	3,09,639	8,452	37,044	357,457	3,46,683
...
...
9,448,128	66,94,485	537,795	22,15,438	9,985,923	89,09,923

Statement showing the different Sources of Irrigation in the several Districts of the Madras Presidency, for East 1281.

Proceedings of the Madras Government, Revenue Department,
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Districts.	Tanks.	River channels.	Spring channels.	Anicuts.	Government.	WELLS.			With an Inam granted for keeping them up.	Total wells.
						Private.				
						Old.	New.	Total.		
1. Ganjam	NO. 2,121	NO. 304	NO. 313	NO. ...	NO. 5	NO. 458	NO. 298	NO. 756	NO. ...	NO. 761
2. Vizagapatam	586	114	4	7	4	1	62	63	...	67
3. Godavery	1,292	1,753	23	1	29	399	20	419	...	448
4. Kistna...	639	798	1,069	66	22	1,969	378	2,347	2	2,371
5. Nellore...	804	96	344	108	747	9,647	2,008	11,655	9	12,411
6. Cuddapah	4,310	599	637	24	6,376	19,859	6,556	26,415	9,151	41,942
7. Bellary...	1,206	288	1,499	156	9,657	4,758	5,604	10,362	253	20,272
8. Kurnool...	496	94	197	56	5	5,621	2,064	7,685	32	7,717
9. Madras	6	...	...	...	...	...	...	...	...	...
10. Chingleput	1,190	70	119	22	4	5,230	4,239	9,469	...	9,473
11. North Arcot...	2,956	533	580	137	...	58,616	7,766	66,382	207	66,589
12. South Arcot...	3,037	843	186	140	...	9,977	33,055	43,032	...	43,032
13. Tanjore...	723	4,529	45	177	...	6,566	5,450	12,016	...	12,016
14. Trichinopoly...	1,835	765	89	86	10,366	2,834	2,656	5,490	...	15,856
15. Madura...	5,069	615	27	329	22	16,596	7,244	23,840	...	23,862
16. Tinnevely...	2,324	123	52	139	350	21,242	12,195	33,437	...	33,787
17. Coimbatore...	167	97	141	124	17	40,760	8,462	49,222	...	49,239
18. Nilgiris...	...	...	1	...	...	...	...	...	...	...
19. Salem...	1,957	313	119	391	14,463	25,381	3,859	29,190	...	43,653
20. South Canara	...	243	777	...	...	7,365	59	7,424	2	7,426
21. Malabar...	...	...	...	...	...	...	...	...	...	...
Total...	30,718	12,177	6,222	1,963	42,062	2,37,229	1,01,975	3,39,204	9,656	3,90,922
Out of repair...	8,264	1,532	1,242	649	8,485	40,439	1,997	50,436	827	59,748
Grand Total	38,982	13,709	7,464	2,612	50,547	2,77,668	1,1,972	3,89,640	10,483	4,50,670

**Proceedings of the Madras Government, Revenue Department,
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D.—QUINQUENNIAL.
Abstract showing the houses and population in the several Districts of the Madras Presidency for Fasti 1281.

Districts.	POPULATION.					TOTAL.			PARTICULARS.				Remarks.
	Number of houses.	Hindus.	Mahomedans.	Christians.	Buddhists.	Others.	Males.	Females.	Total.	Agriculturalists.	Non-Agriculturalists.	Females and Children.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Ganjam ...	341,401	1,513,673	4,826	1,043	45	501	779,112	740,976	(a) 1,520,088	327,860	161,797	1,030,431	(a) Includes 131,112, being the population of Maliah villages.
2. Vizianapatam ...	489,419	2,135,432	21,030	2,185	91	461	1,110,034	1,049,165	(b) 2,159,199	487,670	187,570	1,483,959	(b) Do. of Jey-pore.
3. Godavery ...	389,712	1,555,981	35,173	1,483	39	263	803,603	712,336	1,592,939	388,057	154,518	1,050,364	(c) Includes 14,906 of the Soudur State.
4. Kistna ...	289,358	1,363,709	78,941	7,670	.....	54	737,495	714,879	1,452,374	306,716	170,418	975,240	(d) Do. 314,488, being do. of Jey-pore.
5. Nellore ...	263,820	1,305,014	65,670	3,012	.....	115	707,392	669,419	1,376,811	324,341	170,191	882,979	
6. Cuddapah ...	339,063	1,242,317	109,676	4,973	4	224	693,400	657,792	1,351,194	344,081	147,563	869,550	
7. Bellary ...	351,943	1,534,323	127,783	5,545	327	128	860,173	807,833	(c) 1,668,006	377,836	155,596	1,137,574	
8. Kurnool ...	208,884	847,805	107,920	3,855	2	58	490,883	468,757	(d) 9,59,640	2,12,467	115,547	631,626	
9. Madras ...	51,741	308,611	50,964	37,067	.....	910	194,676	203,876	397,552	28,910	53,768	284,871	
10. Chingleput ...	141,434	899,686	23,192	15,156	147	3	477,968	463,216	938,184	214,104	90,146	638,934	
11. North Arcot ...	329,844	1,913,020	86,741	7,486	7,849	192	1,020,678	994,600	2,015,278	464,490	158,435	1,392,353	
12. South Arcot ...	228,781	1,676,462	44,567	30,817	3,861	110	885,922	869,895	1,755,817	460,757	109,123	1,185,997	
13. Tanjore ...	369,984	1,808,787	102,703	66,409	239	593	953,968	1,019,763	1,973,731	426,580	172,010	1,375,144	
14. Trichinopoly ...	210,680	1,115,776	32,024	52,322	143	243	588,134	613,974	1,200,408	290,348	89,911	890,140	
15. Madura ...	443,513	2,082,768	182,883	102,576	113	60	1,112,066	1,154,549	2,266,615	588,573	129,541	1,548,501	
16. Tanjorevelly ...	403,503	1,506,621	84,753	102,576	.....	4	836,515	857,444	1,693,959	327,772	179,829	1,186,358	
17. Coimbatore ...	361,109	1,715,081	36,026	12,067	56	44	874,975	888,299	1,763,274	394,958	182,593	1,225,754	
18. Nilgiris ...	13,922	42,451	1,936	5,070	.....	24	27,192	32,309	49,501	10,964	5,358	33,179	
19. Salem ...	391,519	1,901,060	52,312	13,333	28	262	975,502	991,493	1,966,995	456,301	144,872	1,365,822	
20. South Canara ...	184,569	777,557	83,178	49,258	8,339	.....	459,729	458,633	918,362	218,035	69,603	690,724	
21. Malabar ...	435,462	1,637,914	581,609	41,642	31	54	1,134,889	1,136,361	2,261,250	492,252	161,582	1,607,416	
Total ...	6,229,954	28,863,978	1,857,857	583,760	21,354	4,328	15,722,306	15,558,871	31,281,177	7,127,072	2,802,940	21,381,165	
Puduchottah Territory in the district of Tanjore ...	77,638	296,899	8,506	11,360	.....	.....	151,929	164,766	316,695	71,114	24,930	220,651	
Grand Total ...	6,307,592	29,160,807	1,866,363	545,120	21,254	4,328	15,874,235	15,723,637	31,597,872	7,198,186	2,827,870	21,571,816	

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E.—QUINQUENNIAL.

Statement showing the number of Ryots, Puttas, etc., in the several Districts of the Madras Presidency for Fasli 1281.

Districts.	RYOTS.			PUTTAS.			Ploughs.	CATTLE.			
	Registered Ryots.	Sub-tenants.	Total.	Single.	Joint.	Total.		Tilling Cattle.	Cows.	Shee Buffaloes.	Sheep.
1	2	3	4	5	6	7	8	9	10	11	12
1. Ganjam ...	No. 43,567	No. 7,463	No. 51,030	No. 34,034	No. 3,720	No. 37,754	No. 65,905	No. 140,075	No. 48,573	No. 7,450	No. 14,633
2. Vizagapatam ...	3,644	1,226	4,870	4,229	426	4,655	10,279	22,665	7,765	6,303	4,904
3. Godavery ...	59,830	9,299	69,129	47,667	10,808	58,475	82,599	175,181	74,078	45,618	44,331
4. Kistna ...	123,785	44,994	168,779	99,292	38,331	137,623	108,223	226,323	168,112	127,770	224,916
5. Nellore ...	82,829	20,657	103,486	54,031	29,566	83,597	66,742	152,531	154,338	62,911	409,375
6. Cuddapah ...	326,864	39,504	366,368	123,666	29,278	152,944	110,924	240,128	138,880	101,298	515,912
7. Bellary ...	327,709	30,202	357,911	137,282	5,174	142,456	141,110	289,716	153,864	89,265	605,025
8. Karaikal ...	80,131	21,656	101,787	67,667	17,923	85,590	63,527	178,567	58,050	83,233	224,199
9. Madras ...	38,472	25,147	63,619	45,296	9,799	55,095	57,597	121,571	57,350	19,329	125,811
10. Chingleput ...	190,862	91,154	282,016	144,179	56,423	200,602	114,810	245,949	162,866	50,501	368,032
11. North Arcot ...	235,185	79,640	314,825	232,202	42,421	274,623	146,046	298,280	202,900	81,165	547,242
12. South Arcot ...	94,843	35,050	129,893	128,623	1,270	129,893	145,706	294,543	122,574	58,878	190,003
13. Tanjore ...	117,536	21,696	139,232	130,696	8,536	139,232	81,152	167,077	150,073	59,568	622,280
14. Trichingly ...	102,025	44,886	146,911	130,772	10,736	141,508	96,376	200,157	163,447	31,357	481,492
15. Madura ...	113,302	57,936	171,238	128,715	14,030	142,745	85,172	190,452	129,844	62,406	722,332
16. Tinnevely ...	353,609	145,317	498,926	119,442	104,136	223,578	173,011	364,256	253,642	49,487	850,227
17. Coimbatore ...	3,810	5,153	8,963	2,345	899	3,244	2,312	4,821	6,547	6,216	1,670
18. Nilgiris ...	190,173	245,055	435,228	139,768	66,247	206,015	124,830	250,909	326,609	41,294	744,225
19. Salem ...	37,965	...	37,965	37,965	...	37,965	144,641	315,405	173,993	28,110	5,300
20. South Canara ...	78,163	29,710	107,873	162,550	2,270	164,820	163,369	413,578	359,458	52,498	43,281
21. Malabar ...	2,604,304	955,745	3,560,049	1,970,421	451,993	2,422,414	1,984,331	4,292,184	2,912,963	1,064,657	6,745,190
° Total...											

* Note.—The number of Puttas according to the Jamabandy Statement No. 1, is 2,409,037. Collectors have been called upon to account for the difference.

**Proceedings of the Madras Government, Revenue Department,
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F.—QUINQUENNIAL.

Statement showing the Rent Roll for Fasli 1281.

Districts.	Ryots paying upwards of 1,000 Rupees.		Ryots paying from 500 to 1,000.		Ryots paying from 250 to 500.		Ryots paying from 100 to 250.		Ryots paying from 50 to 100.		Ryots paying from 30 to 50.	
	Num- bers.	Assessment.	Num- bers.	Assessment.	Num- bers.	Assessment.	Num- bers.	Assessment.	Num- bers.	Assessment.	Num- bers.	Assessment.
I	2	3	4	5	6	7	8	9	10	11	12	13
1. Ganjam ...	2	RS. 2,116	2	RS. 1,379	32	RS. 9,995	386	RS. 51,760	1,728	RS. 1,09,737	3,238	RS. 1,18,701
2. Vizagapatam ...	...	...	3	1,961	30	9,783	251	36,308	754	51,663	757	29,614
3. Godavary ...	22	28,697	112	72,589	548	1,83,204	3,731	5,57,526	6,496	4,49,944	6,962	2,74,506
4. Kistna ...	1	1,490	22	14,287	239	74,616	2,831	3,84,151	8,940	6,00,199	12,700	4,79,394
5. Nellore ...	7	10,220	44	36,488	205	49,255	1,525	1,81,079	3,907	2,73,072	6,196	2,06,366
6. Cuddapah ...	...	...	1	503	46	13,991	612	82,259	2,724	1,81,257	6,211	2,18,966
7. Bellary ...	1	2,018	16	9,974	107	33,396	1,571	2,14,178	5,528	3,66,403	9,572	3,60,696
8. Kurnool ...	...	...	10	6,349	117	34,819	977	1,27,929	2,624	1,65,845	4,566	1,61,276
9. Madras ...	...	...	...	...	...	...	...	...	...	...	...	...
10. Chingleput ...	5	9,871	46	30,436	231	78,816	1,540	2,16,213	3,722	2,66,968	4,541	1,87,743
11. North Arcot ...	...	...	5	3,321	40	12,637	526	70,230	2,460	1,59,434	5,446	1,95,264
12. South Arcot ...	8	10,657	46	31,187	232	76,046	2,326	3,15,023	7,665	5,05,999	12,644	4,82,517
13. Tanjore ...	205	3,19,778	655	4,48,492	1,730	6,01,062	5,872	9,01,678	9,364	6,58,369	11,334	4,32,701
14. Trichinopoly ...	29	43,379	70	47,097	218	74,315	1,009	1,48,316	2,611	1,70,566	5,114	1,75,651
15. Madura ...	2	2,137	12	9,414	69	22,324	722	98,926	2,676	1,77,069	5,333	1,96,648
16. Tinnevely ...	68	1,11,112	148	99,104	591	2,01,156	2,961	4,34,324	7,328	4,12,219	8,377	3,01,943
17. Coimbatore ...	2	3,517	13	8,778	75	23,962	570	80,196	2,026	1,34,063	4,218	1,53,428
18. Nilgiris ...	...	...	1	611	2	540	18	2,660	17	1,224	25	857
19. Salem ...	...	...	1	534	13	5,170	246	33,598	1,301	82,010	3,620	1,32,857
20. South Canara ...	20	29,771	88	57,307	353	1,16,569	2,078	3,02,317	4,620	3,19,766	5,262	2,03,909
21. Malabar ...	29	48,175	104	66,774	410	1,37,265	1,985	2,83,036	3,994	2,71,057	5,437	2,06,760
Total...	401	6,22,938	1,399	9,46,585	5,288	17,58,921	31,737	45,26,698	79,085	53,56,864	121,553	45,19,797

Proceedings of the Madras Government, Revenue Department.,
11th February 1874.

Statement showing the Rent Roll for 1881.—(Concluded.)

Districts.	Ryots paying from 10 to 30.		Under 10 Rupees.		Total single puttas.		Joint puttas.		Grand Total.	
	Numbers.	Assessment.	Numbers.	Assessment.	Numbers.	Assessment.	Numbers.	Assessment.	Numbers.	Assessment.
	14	15	16	17	18	19	20	21	22	23
1. Ganjam ...	11,169	RS. 1,93,175	17,477	RS. 64,709	34,034	RS. 5,51,572	3,720	RS. 1,15,138	37,754	RS. 6,66,710
2. Vizagapatam ...	1,231	23,387	1,203	5,475	4,229	1,58,191	426	32,315	4,655	1,90,506
3. Godavary ...	15,458	2,90,068	14,338	72,759	47,667	19,29,233	10,808	4,16,378	58,475	23,45,611
4. Kistna ...	36,180	6,55,464	38,379	1,88,218	99,292	23,97,819	38,331	7,96,404	137,623	31,94,223
5. Bellary ...	17,537	3,02,769	24,518	1,02,189	53,939	11,61,438	29,541	5,08,849	83,480	16,70,287
6. Cuddapah ...	26,496	4,37,759	87,197	2,97,867	123,287	12,32,593	29,231	4,02,159	152,518	16,34,752
7. Bellary ...	39,348	6,73,067	81,139	3,53,632	137,282	20,13,364	5,174	1,47,606	142,456	21,60,970
8. Kurnool ...	17,773	3,04,755	41,600	1,65,008	67,657	9,65,981	17,923	2,83,126	85,590	12,49,107
9. Madras ...	12,151	2,24,937	23,060	94,518	45,296	11,09,502	9,799	4,06,209	55,095	15,15,711
10. Chingleput ...	25,861	4,35,135	95,858	3,43,538	130,196	12,19,559	50,497	7,38,384	180,693	19,57,943
11. North Arcot ...	54,182	9,25,230	155,099	5,87,728	239,202	29,34,337	42,421	5,35,982	274,623	34,70,369
12. South Arcot ...	30,267	5,47,661	69,196	2,50,266	128,623	41,60,007	1,770	48,784	129,893	42,08,791
13. Tanjore ...	23,245	3,53,068	98,400	2,85,522	130,696	12,97,912	8,536	1,29,688	139,232	14,27,604
14. Trichinopoly ...	20,213	4,34,375	94,537	2,99,146	129,564	12,40,039	10,736	2,33,885	140,300	14,73,920
15. Madura ...	30,015	4,97,432	80,627	2,77,392	128,715	23,34,682	14,030	5,90,513	142,745	29,25,195
16. Tinnevely ...	25,560	3,96,525	79,215	3,57,651	111,679	11,58,120	103,528	13,41,215	215,267	24,99,335
17. Coimbatore ...	268	3,947	1,712	5,201	2,043	15,040	882	9,872	2,925	24,912
18. Neilgiris ...	31,767	4,82,840	103,055	3,98,000	140,003	11,35,009	66,012	7,26,972	206,015	18,61,981
19. Salem ...	10,141	1,91,090	15,403	54,767	37,965	12,75,496	...	...	37,965	12,75,496
20. South Canara ...	20,854	3,53,537	129,737	3,59,316	162,550	17,30,920	2,270	35,854	164,820	17,96,774
21. Malabar ...	455,716	77,26,159	1,251,750	45,62,902	1,946,929	3,00,20,804	445,135	74,99,333	2,392,064	3,75,20,197
Total...										

Notes.—Collectors have not adopted a uniform course in preparing this statement. Some have taken the assessments exclusive of remissions and some inclusive. Moreover, the figures do not correspond with the Jamab and Statement No. 3 in some cases. Collectors will be called upon to explain and to adopt a uniform course in future.

Proceedings of the Madras Government, Revenue Department,
11th February 1874.

No. 84.

ORDER THEREON, 11th February 1874, No. 184.

Land Revenue, No. 1.

THE Board here furnish Statements A to F, being the Quinquennial Returns obtained in fasli 1281 (A.D.

1871-72) of agricultural statistics. The figures are reviewed in great detail by the Board, and exhibit, on the whole, very satisfactory evidence of progressive prosperity.

2. *Statement A.*—Some of the Collectors having omitted Zemindaris and hill-tracts from the district area, there is some confusion in the return, which the Board will guard against by clear instructions in future, as well as in the other cases pointed out in their Proceedings where different Collectors have taken conflicting views of what is required in these tables. The variations in the number of villages, as compared with the last return, are, it is noticed, chiefly nominal.

3. *Statement B.*—This gives the total cultisable area, excluding lands of whatever tenure, situate in Zemindar Estates and land reserved for public purposes and the district of South Canara, where the area is unknown; as,

	ACS.	RS.
Unirrigated ...	30,675,498, assessed at	287,86,837
Irrigated ...	5,106,355, „	237,06,678
Total ...	35,781,853, „	524,93,515

Deducting from this—

	ACS.	RS.
Inam lands ...	6,109,992, assessed at	94,02,482
And waste ...	9,985,923, „	89,09,923

there remains land actually in the settled occupation of ryots holding directly of the Government—

	ACS.	RS.
Unirrigated ...	16,084,145, assessed at	170,09,993
Irrigated ...	3,601,793, „	171,71,117
Total ...	19,685,938, „	341,81,110

On adding the water-rate in the Godavery

District ...	350,07,110
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4. Of the cultivable land given above as at present left unoccupied or waste, it may be noticed that about $9\frac{1}{2}$ million acres are unirrigated. Acres 537,795 is the extent of land classed as “wet,” which has not yet come under the plough. It is further to be noted that, besides the above-mentioned area held by ryots under regular puttis, there is a considerable quantity of land annually taken up after the settlement has been made, and which is brought to a separate account. Last year the land thus cultivated amounted, with some other items, to 240,661 acres, assessed at Rs. 6,36,422.

5. As compared with the last Quinquennial Return, the increase in the occupied area is more than a million of acres, and in assessment more than 8 lakhs of Rupees. It has been discovered by the new survey that the old accounts very generally understated the area; but the great increase is mainly

*Proceedings of the Madras Government, Revenue Department,
11th February 1874.*

due to extended cultivation. In three districts there has been a decrease in the assessment with an increase of area. In the case of Kurnool and Cuddapah, this is attributable to certain reductions in the Government demand; in the third district (Bellary) some ryots were led, after the drought of 1865-66, to relinquish the more highly assessed portions of their holdings, and to take up inferior lands instead. The Government desire to receive a full and particular report on this matter.

6. The average extent of land held under each putta has not varied, being acres 8-4; while the average assessment payable under each putta is lowered from Rupees 15-11-2 to Rupees 15-2-8. The highest average is in Vizagapatam, Rupees 40-14-9; the lowest in Salem, Rupees 8-11-4.

7. *Statement C* or Irrigation Works.—The suggestions of the Board for amendments and additions to these returns in future years are approved. It is observed that they report “there is no doubt that more attention has been paid to agricultural works during the last five years, and that the general condition of the tanks is more satisfactory.” The proposed inquiry regarding the large number of wells entered in some districts as “Government wells” should not be lost sight of.

8. *Statement D* comprises the population returns, with which the Board propose to deal more fully when they take up the Census Officer’s report. The steady increase in the number of terraced and tiled houses is a gratifying feature in the present statement.

9. *Statements E and F*, purporting to show the number of puttas, the number of ryots, and their distribution into classes according to the amount of their puttas, are considered by the Board, for the reasons given by them, not quite accurately to describe the actual condition of things. It would appear, however, that there is a decrease in the number of puttas in the higher classes; one-fifth of the whole consists of joint-puttas, but it is not stated

Single puttas...	...	...	...	...	1,946,929
Joint ,,	...	...	...	...	445,135

how many ryots are in partnership. In the case of the single puttas, as much as

64 per cent. are for amounts below 10 Rupees and 30 per cent. between 10 and 50 Rupees. This result, the Board properly remark, is chiefly due to the progressive sub-division inherent in the Hindu law of succession. That the condition of the ryot is steadily improving they see no reason to doubt. The marked increase in agricultural stock noted in the concluding paragraph is, in itself, the best evidence of the fact.

(True Extract.)

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

To the Board of Revenue.

Ed. F. R. Bantleman,

Cost. of 1874 *millions*.

REVENUE.

To

THE BOARD OF REVENUE.

Dated February 11th.

Recd.

Recd.

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

FEBRUARY.

Nos. 83-84.

Quinquennial Statements.—Reviewing—for
first 1981 (A.D. 1871-72) of Agricultural
Statistics.

of Fasl for Fasli 1270 will become payable by her only in September and of the remainder,* Rupees 197 are due by the Contractor of Salt washing Farm in Ernad and Rupees 4,113 by sundry Ryots.

30. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The appended Statement exhibits the Demand, Collection and Balance of Arrears.

	Land Revenue.		Sundry Sources of Revenue.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Balance at the commencement of the Fasli.....	19,348	4 7	2,933	6 1	22,281	10 8
Amount collected within .. do.	14,834	1 9	2,904	7 5	17,738	9 2
Remitted as per sanction of Government, dated 22nd April 1861	3,380	15 11	17	2 2	3,398	2 1
	18,215	1 8	2,921	9 7	21,136	11 4
Balance at the close of the Fasli.....	1,133	2 11	11	12 6	1,144	15 5
Deduct subsequent collection.....	12	5 3	..	..	12	5 3
Balance on the 31st July 1861.....	1,120	13 8	11	12 6	1,132	10 2

RECOMMENDATION FOR REMISSION.—31. Of Rupees 1,132-10-2 shown in the foregoing Statement as arrears outstanding on the 31st July last, Rupees 9-8-5 may be classed as recoverable, and measures are in progress for the realization of the amount; the residue, viz., Rupees 1,123-1-9, stands as irrecoverable and I have already, in my letter dated 9th ultimo, No 147, recommended that sanction should be obtained for writing off this sum. The Faslis and heads of Revenue to which the amount appertain having been given in the Statement which accompanied my letter above referred to, these particulars are omitted here.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—

32. It will be observed from Enclosure A. to Statement No. 13, that coercive process has had recourse to in one case only for the recovery of arrears, amounting to Rupees 470. No revenue defaulter was kept in confinement during the year under notice.

CHARGES.—33. The charges incurred during the year amounted to Rupees 6,06,779. They exceed the charges of the past year by Rupees 1,32,566. This excess is principally owing to the very large quantity of Salt purchased, and to the pay of the Huzur establishment for May 1860 not having been disbursed till July following, the first month of Fasli 1270. The total charges bear a proportion of 20 per cent. on the gross collections which amounted to Rupees 29,06,179.

WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—34. As stated in last year's report, such of the forms of the new Village and Taluq accounts as are applicable to this District have been introduced. Their working is becoming more satisfactory than it was, but time and attention will be required before they are brought into full play. The time of the public servants from the head Sheristadar down to the village Karnam, has been so completely engrossed with the examination of the lands and their comparison with the newly translated Mahratta Alluva Pymash accounts, that it has been found impossible to give due attention to the instructions of the Board and to afford the information required in paragraph 5 of their Proceedings dated 4th ultimo but the subject engages my attention, and shall be duly reported on hereafter.

REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—35. No land was acquired by public servants during the year under report.

INCOME TAX.—36. Statement No. 20 exhibits the collections and charges on account of Income Tax during the past Fasli. The receipts comprise assessments on incomes, &c., as well as on salaries of public officers, pensions and interest on Government Loans paid from this Treasury. The demand on the former account was Rupees 40,782, of which Rupees 30,779 had been collected during the Fasli.

SETTLEMENT REPORT OF MALABAR.

Sub-Collector's Report.—37. Mr. MacGregor, the Acting Sub-Collector, was prostrated by fever and compelled to quit the District on leave before submitting his Annual Revenue Report; but the result of the administration of the Sub-division is embodied in my 1 turns.

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—38. All my subordinates, Covenanted and Uncovenanted, have worked well and heartily during the past year. Mr. MacGregor, Acting Sub-Collector, as stated above, I regret to say has been obliged to go away sick with fever contracted whilst out in some of the remote parts of the province. Mr. Hannington, Acting Head Assistant Collector, has been in Malabar but a few months, still he has entered on his duties so heartily that he has been able to render most efficient assistance, although he was at first unacquainted with the people, their language and customs.

To my Deputy Collectors, Messrs. Richardson, Bates and C. Canaren, I am indebted for much valuable aid. They have all worked hard and well, and to the best of my belief have given general satisfaction. My Head Sheristadar, Amboo, has shown himself to be a hard-working, sensible man; he has had much to do during the year and has done it well.

I must not forget to mention Narayanaiya, the Sub-division Sheristadar, he came into the District with a good reputation, and from the opinion Mr. MacGregor entertains of him, I am justified in stating that he has maintained his character. From his knowledge of English, he possesses advantages over others of the same standing as himself. With the Tahsildars and other subordinates, generally, I have reason to be satisfied.

CALICUT,

(Signed) P. GRANT, *Collector*.

30th August 1861.

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(Signed) P. GRANT, *Collector*.