

The late Commissioner considered it desirable, in order to carry out G. O., Public Department, No. 619, dated 9th May 1871, to issue fresh puttass throughout the district. From the above statement it will be observed, he issued fresh puttass except in 459 cases. Of these, 412 puttass belong to land in the Ootacamund Station, and fresh puttass were not substituted for them, because the Settlement Survey in Ootacamund is not yet completed. When it is completed these puttass will be replaced by fresh ones. The remaining 47 unaltered puttass are for land situated within the limits of the Coonoor Municipality on which no road-cess is chargeable.

The issue of fresh puttass for Todah holdings was also in accordance with special orders of the Board, conveyed in their Proceedings No. 1,759 of 27th April 1871.

Of the 358 new puttass, 319 were given to the squatters in Coonoor and its neighbourhood as directed in G. O. No. 1,627 of 20th September 1871, printed in Board's Proceedings No. 4,324 of 9th October 1871.

4. SEASON AND SANITARY STATE OF THE DISTRICT.—Under this head I beg to quote from my report on the health of the district.

For the first nine months of the year the remarks of the late Commissioner in his Administration Report under this head for 1871-72 are apposite. I beg to adopt them.

“A malarious fever of an obstinate type attacked a few villages in Todanaud in September last and carried off fourteen or fifteen persons. I sent out the Ootacamund Hospital Assistant with medicines and left a quantity with the Todanaud Monegar with instructions how to use them.

“One case of small-pox was brought to Ootacamund from Matoopolliem, and there was another case from Todanaud, but the disease did not spread. There was also one case of cholera said to have been brought up from the low country.”

On the whole, Dr. Pearl reports that the public health, throughout the year, has been very favourable.

The last three months of the year, namely, April, May, and June, have been more unhealthy than the earlier portion. Four cases of typhoid fever are reported to have occurred at Ootacamund, one of which terminated fatally. More cases of bowel and chest-complaints occurred among Europeans during the quarter under report than in the corresponding three months of the previous year, and a low intermittent fever prevailed among the natives. The reported deaths from fever during the Fasli amount to 660 against 439 of the previous Fasli, *i.e.*, the deaths from this cause are as 3 to 2. It is difficult to account for the unusual unhealthiness of the last three months. Doubtless drought has had something to do with it.

5. Enclosed are the Mortuary and Birth Statements prescribed. The total number of deaths from all causes is 1,089 against 639 during Fasli 1280. The increase is considerable, but is due, in a great measure no doubt, to more accurate registration. The rate is 2.85 per cent., or 28.551 per 1,000 of the population. One case of cholera is reported to have occurred at the village of Boothinuthum on the road to Mysore in February last. The disease did not spread. Two cases of death from small-pox occurred during the year; one in Ootacamund, and the other at Todanaud.

The total births were 921, of which 486 were males and 435 females, against deaths 590 males and 499 females. The ratio of births is 24 to the 1,000. This fact shows that the people are far more disposed to register deaths than births. This has been especially observed among the Mahomedan population of Ootacamund.

6. RAINFALL.—The following table exhibits the rainfall at the different stations where registers are kept. The average fall for the district is 53.79 inches and the average number of rainy days 106. The fall at Coonoor in October and November, as usual at that time of the year, was heavy. The fall was fairly distributed over the whole district. The gauges have been

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kept at six stations against five in last Fasli. Until April of last year gauges were only kept at Coonoor and Ootacamund:—

Months.	OOTACAMUND.		WELLINGTON.		COONOO.		KAITY.		KODANAUD.		MAILKOONDAH.	
	Rainfall.	Number of rainy days.	Rainfall.	Number of rainy days.	Rainfall.	Number of rainy days.	Rainfall.	Number of rainy days.	Rainfall.	Number of rainy days.	Rainfall.	Number of rainy days.
July 1871.....	3.33	14	1.95	10	3.29	12	3.35	14	3.98	18	3.03½	14
August „.....	5.02	15	3.26	9	3.95	16	3.85	11	4.56	11	2.90½	7
September „.....	4.23	16	6.90	17	5.85	18	6.75	13	7.25	13	6.45	15
October „.....	10.45	15	13.90	18	22.04	17	13.75	17	17.60	18	13.90	18
November „.....	13.92	10	11.72	14	15.55	19	9.65	11	11.54	13	1.36½	16
December „.....	.06	1	1.44	5	3.58	7	.65	3	1.30	6	2.20	4
January 1872.....	...	...	.10	1	15	1	...	...	...	...	...	...
February „.....	...	...	.95	1	90	1	.15	1	.45	1	.50	1
March „.....	.05	1	...	...	70	2	...	...	...	...	.80	2
April „.....	1.93	8	4.91	13	8.97	14	3.80	9	2.49	7	6.60	8
May „.....	5.00	6	1.59	7	2.58	7	3.05	7	4.80	9	1.60	7
June „.....	6.45	15	2.89	9	3.95	12	4.40	10	6.25	16	3.10	10
Total...	50.44	101	49.61	104	71.51	126	49.40	96	60.22	112	41.55½	102

7. CATTLE.—The mortality among cattle during the year is given below in comparison with the previous Fasli:—

	Fasli 1280.	Fasli 1281.
Bullocks	777	853
Cows	698	531
Buffaloes	578	330
Sheep... ..	462	229
Total...	2,515	1,943

Although a larger number of ploughing cattle died, the loss on the whole is not so great as last year.

Two outbreaks of cattle-disease occurred; one at Seegoor in February 1872, and the other at Kodapamund in August 1871; at the former place 21 animals died, and at the latter 11.

8. THE DEDUCTIONS IN CONSEQUENCE OF TRANSFERS.—No transactions occurred under this head.

9. Increase in the Ryots' holdings is as follows:—

	Extent.	Assessmnet.
	ACRES.	RS.
Lands taken on durkhast	259	147
Lands purchased or obtained by transfer	243	84
<i>Other Causes.</i>		
Land obtained as compensation	232	86
Land transferred from Ayen to plantation	82	24
Land obtained by purchase under the Waste Land Rules	907	968
Total...	1,723	1,309

232 acres of land were granted to villagers as compensation for 191 acres appropriated by the Public Works Department for the construction of roads. The grants caused an alteration in 126 puttass.

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The 907 acrts purchased under the Waste Land Rules were bought in Fasli 1280, but were only brought to account in 1281 in accordance with G. O. No. 908 of 5th April 1869.

10. ACTUAL CULTIVATION.—The land under actual cultivation amounted to 42,879 acres, assessed at Rupees 23,023. The extent is 687 acres less than last year, while an increase of Rupees 503 has occurred in the assessment. This result is attributable to the cultivation of land of a higher class :—

Year.	Extent.	Assessment.
	ACRES.	RS.
Fasli 1280	43,566	22,520
„ 1281	42,879	23,023
Increase...	...	503
Decrease ..	687	...

11.

WASTE CHARGED AND REMITTED.

Particulars.	WASTE CHARGED.		WASTE REMITTED.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
<i>Dry.</i>				
Waste	14,842	7,808	...	...
Grazing land or Punjumhissa-grass	2,829	927	..	...
Total...	17,671	8,735	...	...

12.

PARTICULARS OF REMISSION.

	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Cowle remissions	42	...	...	42
Punjamhissa-grass	723	696	...	27
Reduction of assessment in accordance with G. O. No. 1,656 of 22nd September 1871...	...	5,812	5,812	...
Teerwa Cummi	70	338	268	...
Collections in advance for Fasli 1280	111	...	...	111
Total...	946	6,846	6,080	180

The demand for Fasli 1281 on account of plantation lands was Rupees 13,857-3-5. Of this amount, Rupees 4,149-8-10 belong to assessments due on old properties to which G. O. No. 1,656 of 22nd September 1871 does not apply. The money, with the exception of Rupees 258, has been collected. The balance, Rupees 9,707-10-7, was due upon lands acquired under the Waste Land Rules. Of this latter sum, Rupees 3,895-12-0 were actually collected and brought to account prior to receipt of the G. O. above-referred to. Bills for the balance Rupees 5,811-14-7, shown in the statement as a remission, were at once withdrawn from circulation to be held in abeyance pending the settlement of individual cases contemplated in G. O. No. 1,656 of 22nd September 1871.

Although I am unable to record considerable progress in the adjustment under the G. O. above quoted, the progress already made, amounting to about 80 cases out of 260, may be leniently viewed when it is considered that the work is done by the regular establishment in addition to current duties.

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PARTICULARS OF LAND REVENUE, MISCELLANEOUS.

No.	Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
2	Tax on trees on unassessed waste lands	14	7	...	7
6	Land cultivated but not included in the Jum-mahbandy	2,368	693	...	1,675
43	Revenue Fines	6	2	...	4
47	Quit-rent on bungalows and gardens	4,232	4,424	192	...
	Freeholds and value of land sold by public auc-tion under the Waste Land Rules, the accounts of which were adjusted during the year	3,817	6,505	2,688	...
	Unclaimed value of land sold for arrears of re-venue ... ..	...	100	100	...
	Total...	10,437	11,731	1,294	...

The Rupees 693, Land Revenue, not included in the Jummahbandy, consist of collections of sexennial instalments of arrears directed to be recovered in such instalments in G. O. No. 1,353 of 11th August 1871.

The increase of Rupees 192 is due to the issue of puttass on building-sites at Coonoor charged, for the first time, under Board's Proceedings No. 4,324 of 9th October 1871.

The Rupees 6,505 entered as freeholds and value of land sold under the Waste Land Rules, the accounts of which were adjusted during the year, consist of two items, viz., Rupees 5,373 transferred from Coimbatore and held in deposit until receipt of orders from the Accountant-General in January 1872, when the amount was credited to *Land Revenue, Miscellaneous*, and Rs. 1,132, waste land sale-proceeds and redemption money adjusted in this Office during the year.

14. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—This statement is blank. Statistics of native grains, Coffee, Tea, and Cinchona have, agreeably to Board's Proceedings No. 664 of 25th April 1872, been separately furnished.

15. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR UNDER THE THREE HEADS OF RYOTWAR, PLANTATION, AND MISCELLANEOUS.—A comparative abstract of cultivation and settlement according to Form A, furnished with the Board's Circular Memorandum of the 14th August 1866, No. 787, is subjoined:—

	LAST FASLI 1280.		PRESENT FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assess-ment.	Extent.	Assess-ment.
1	2	3	4	5	6	7	8	9
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Dry	59,636	30,859	60,510	31,668	874	809	...	...
Wet	40	90	40	90	...	...	...	...
Total...	59,676	30,949	60,550	31,758	874	809	...	...
Add—								
Road Cess ... ..	...	937	...	1,329	...	392	...	...
Total...	...	31,886	...	33,087	..	1,201	...	...
Deduct—								
Road Cess ... ..	...	937	...	1,329	...	392	...	...
Village Service Fund ... ..	...	157	...	162	...	5	...	...
Other remissions specified in Statement No. 4 ... ..	...	946	...	6,846	...	5,900	...	...
Total...	...	2,040	...	8,337	...	6,297	...	...
Remaining Beriz	29,846	...	24,750	5,096
Add—								
Miscellaneous,	10,437	...	11,731	...	1,294
Total...	...	40,283	...	36,481	3,802

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From the above statement it will be noticed that there has been an aggregate falling off of Land Revenue to the extent of Rupees 3,802. The cause of this falling off is explained in paragraph 12 *ante*.

16. The revenue for the year, notwithstanding the falling off alluded to, shows a net increase of Rupees 1,004 over the average of the past ten years:—

	RS.
Fasli 1271... ..	13,399
„ 1272... ..	18,006
„ 1273... ..	19,898
„ 1274... ..	21,759
„ 1275... ..	23,730
„ 1276... ..	24,665
„ 1277... ..	27,109
„ 1278... ..	29,574
„ 1279... ..	29,478
„ 1280	29,846

Total... 2,37,464

Average... 23,746

Fasli 1281... 24,750

Net Increase... 1,004

17. A statement showing the ayacut and cultivation under irrigation together with the assessment and actual revenue therefrom is appended as required in the Board's Circular Memorandum of 14th August 1866, No. 787, paragraph 4, column 5.

	TOTAL AYACUT.		DEDUCT						REMAINDER UNDER CULTIVATION.		
	Extent.	Assessment.	Inam.		Government Waste and Putent Waste remitted.		Total.		Extent.	Assessment.	Actual Revenue after deducting re-mission.
			Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.			
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	RS.
Jungle-stream	292	806	...	...	252	716	252	716	40	90	90

18. SUNDRY SOURCES OF REVENUE.—The revenue from sundry sources amounts to Rupees 1,00,984 against Rupees 1,10,801 for Fasli 1280, showing a decrease of Rupees 9,817. The decrease is in the item of Income-tax.

During eight months of the previous Fasli this impost was at the rate of $3\frac{1}{4}$ per cent., while throughout Fasli 1281 the rate was $1\frac{1}{4}$ per cent.

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	85,000	85,000	...	...
Miscellaneous	1,005	1,127	122	...
Stamps. { Judicial	3,358	3,929	571	...
{ Revenue	4,329	4,680	351	...
{ Miscellaneous	28	21	...	7
Income-tax	17,081	6,227	...	10,854
Grand Total...	1,10,801	1,00,984	...	9,817

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19. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES.—The aggregate revenue of the district from both land and sundry sources amounts to Rupees 1,37,465, showing a net decrease from the revenue of Fasli 1280, amounting to Rupees 13,619. The causes of decrease in both items are explained in paragraphs 12 and 18.

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	40,283	36,481	...	3,802
Sundry sources	1,10,801	1,00,984	...	9,817
Total...	1,51,084	1,37,465	...	13,619

20. The Interest Account stands thus: Rupees 18-1-5 being the amount paid by purchasers of waste lands who elected to adjust their dues by annual instalments as provided for in Form Y. attached to the Rules of 6th March 1863, No. 478A.

21. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE.

Items.	Demand for Fasli 1281.	Collections within the Fasli.	Balance on the 30th June 1872.	Subsequent collections up to 31st July 1872.	Balance still due.
	RS.	RS.	RS.	RS.	RS.
Revenue. { Ryotwar	24,750	23,930	820	399	421
{ Miscellaneous	11,731	10,951	780	513	267
Total...	36,481	34,881	1,600	912	688
Abkari Revenue	86,127	71,377	14,750	...	14,750
Stamp Revenue	8,630	8,630	...	...	...
Income-tax	6,227	6,227	...	...	...
	1,37,465	1,21,115	16,350	912	15,438

Of the balance still due under Ryotwar Rupees 255 are revenue owing by Captain Richardson and Mootoosawmy Pillay. The current demand on Captain Richardson's land will have to be treated in the manner proposed in reference to his arrears, *vide* paragraph 26. Mootoosawmy Pillay's land is already advertised for sale for arrears of revenue.

Of the balance 267 under Miscellaneous Rupees 134 have been since collected. The remainder will probably be recovered shortly, the defaulters having been repeatedly addressed on the subject.

The recovery of the Abkari balance is merely a matter of time. The contractor expressed a wish to be permitted to postpone the release of his security bonds amounting to Rupees 14,000 to the end of August. I thought it advisable to grant his request. He has not yet redeemed the bonds, but he is being pressed on the subject. The interest on the bonds has been applied to the balance of the contract's kist for April. He now owes Rupees 14,000.

22. DEMAND, COLLECTION, AND BALANCE OF ARREARS.

Items.	Arrears at the commencement of Fasli 1281.	COLLECTIONS, ETC., WITHIN THE FASLI.			Balance on the 30th June 1872.	Subsequent Collections.	Balance on the 31st July 1872.
		Collections.	Remission under G. O. No. 712 of 1st May 1872.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.							
Ryotwar	3,395	120	393	513	2,882	...	2,882
Miscellaneous	225	177	38	215	10	...	10
Total...	3,620	297	431	728	2,892	...	2,892
Abkari Revenue	7,084	7,084	...	7,084	...	...	...
Grand Total...	10,704	7,381	431	7,812	2,892	...	2,892

The following statement gives particulars of arrears with the periods for which they have accrued and the necessity for the remissions:—

		Fasli 1276.	Fasli 1277.	Fasli 1279.	Fasli 1280.	Total.	Road-cess.	Total.	Remarks.
	<i>Ryotwar.</i>	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
55	Mr. A. L. Brown ...	172 6 3	172 6 3	172 6 3	517 2 9	15 9 5	532 12 2	These arrears will disappear when the accounts of the waste lands to which they relate are adjusted under G. O. No. 1,656 of 22nd September 1871.
110	Carnatic Coffee Company.	.....	.....	.....	344 4 2	344 4 2	10 12 1	355 0 3
5	Captain Jennings ...	.....	.....	.....	145 8 0	145 8 0	4 8 9	150 0 9
	Messrs. Money and Wanchope.	.....	.....	.....	1,257 7 0	1,257 7 0	39 4 9	1,296 11 9
32	Seday Marathia Pillay.	132 14 7	132 14 7	4 2 6	137 1 1	These lands were sold under Act II. of 1864 for arrears of revenue and purchased for a nominal price on behalf of Government.
	Soonday ... ..	.....	.....	.....	3 7 5	3 7 5	0 1 9	3 9 2
	Rungiah (a) ... ..	.....	.....	.....	22 11 2	22 11 2	0 11 5	23 6 7
	Nagamungala Moothen.	.....	.....	.....	3 11 1	3 11 1	0 1 11	3 13 0
	Captain Gownden ...	.....	.....	.....	6 14 9	6 14 9	0 3 6	7 2 3
171	Kondon ... ..	.....	.....	.....	1 12 4	1 12 4	.....	1 12 4
	Total...	172 6 3	172 6 3	2,091 0 9	2,435 13 3	75 8 1	2,511 5 4	
	<i>Land Revenue Miscellaneous.</i>								
82A	Mackenzie, Esq.,	1 0 0	1 0 0	1 0 0	This is tree-tax on land of Rungiah sold for arrears of revenue.
	Rungiah (a) ... ..	.....	.....	.....	2 7 0	2 7 0	.....	2 7 0
	Total...	.....	.....	.....	3 7 0	3 7 0	.....	3 7 0
	Grand Total...	172 6 3	172 6 3	2,094 7 9	2,439 4 3	75 8 1	2,514 12 4	

The total amount of remission on account of Land Revenue is therefore Rupees 2,439-4-3.

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COMPARATIVE ABSTRACT OF COLLECTIONS.

Items.	LAST FASLI.			PRESENT FASLI.			In-crease.	De-crease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar	248	27,458	27,706	120	23,930	24,050	...	3,656
Miscellaneous... ..	251	10,250	10,501	177	10,951	11,128	627	...
Total...	499	37,708	38,207	297	34,881	35,178	627	3,656
<i>Sundry Sources.</i>								
Abkari	7,084	78,921	86,005	7,084	71,377	78,461	...	7,544
Stamps ... ..	...	7,715	7,715	...	8,631	8,631	916	...
Income-tax ... ..	...	17,081	17,081	...	6,227	6,227	...	10,854
Total...	7,583	1,41,425	1,49,008	7,381	1,21,116	1,28,497	...	20,511

The causes of increase and decrease have been already explained.

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DEMAND, COLLECTION, AND BALANCE OF LAND REVENUE.

Items.	Demand for Fasli 1281.	Collections within the Fasli.	Balance.	Subsequent Collections up to 31st July 1872.	Balance.
<i>LAND REVENUE.</i>	RS.	RS.	RS.	RS.	RS.
<i>Ryotwar.</i>					
Lands held by Burghers and other Hill tribes	16,705	16,142	563	399	164
Lands held by Europeans, East Indians, etc., for Coffee plantations and other agricultural purposes...	8,045	7,788	257	...	257
Total...	24,750	23,930	820	399	421
<i>Miscellaneous.</i>					
Quit-rent on house-property	4,424	3,648	776	509	267
Revenue on lands not included in the Jummahbandy	693	689	4	4	...
<i>Other Items.</i>					
Freeholds and value of land sold under the Waste Land Rule	6,505	6,505	...	...	...
Revenue, Fines, unclaimed value of land, and tax on trees	109	109
Total...	11,731	10,951	780	513	267
Grand Total...	36,481	34,881	1,600	912	688

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REMISSIONS RECOMMENDED TO BE WRITTEN OFF.

	Now recom- mended for Remission.	Total irreco- verable Ar- rears to be written off the Account.
		RS.
Due from deceased ryots... ..	12	12
„ from absconded do.	29	29
„ from pauper do.	133	133
„ from other causes	2,265	2,265
Total...	2,439	2,439

The statement annexed to paragraph 22 *ante* fully explains the nature and cause of these remissions.

26. **IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.**—The irrecoverable arrears struck off the accounts during the past Fasli amount to Rupees 431 sanctioned to be so treated in paragraph 40 of G. O. No. 712 of 1st May 1872.

Of the item “Doubtful” Rupees 444 are arrears that have accrued during Faslis 1277, 1279, and 1280, on Captain Richardson's land at Seegoor. The Cowle terms and reduction of assessment on grass-land, sanctioned in G. O. No. 1,656 of 22nd September 1871, do not apply to Captain Richardson's estate which was acquired prior to the introduction of the Waste Land Rules.

The only alternative now open to Government is to proceed to deal with this balance as an arrear of revenue and attach and sell Captain Richardson's land for what it will fetch by public auction in case the proprietor persists in refusing to satisfy the demands of Government.

27. **EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED.**—The number of processes issued for the collection of arrears was 62, affecting revenue to the amount of Rupees 270. The number of cases in which property was attached was 21 for dues amounting to Rupees 128-6-11. In five cases only eventually did sales for arrears take place. The amount of revenue involved being Rupees 39-4-11.

28. **CHARGES.**—The subjoined table exhibits in detail the charges of the Revenue Department, Survey, and Settlement Departments excepted :—

Items.	Last Fasli.	Present Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>				
Refunds of revenue	4	...	...	4
<i>Salaries and Expenses.</i>				
Commissioner's and Assistant Commissioner's salaries.	16,400	15,752	...	648
Tentage and house-rent	1,974	1,991	17	...
Huzoor and Taluq establishments	11,739	11,856	117	...
Saderwarid... ..	82	61	...	21
Medical charges	2,165	...	...	2,165
Contingent charges	430	626	196	...
Miscellaneous charges	660	584	...	76
Total...	33,454	30,870	...	2,584
Abkari charges
Stamp charges	208	306	98	...
Income-tax
Total...	33,662	31,176	...	2,486

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The decrease of Rupees 2,165 under Medical charges is due to the transfer of this item of expenditure from the Revenue to the Medical Department, as directed in the Accountant-General's Circular No. 3, Audit Department, of 27th April 1871.

The reduction of expenditure under salaries of Commissioner and Assistant Commissioner arises from the circumstance that Mr. Grigg is acting.

The other increases and decreases are too trifling to need explanation. The charges form nearly 23 per cent. of the gross revenue which is a small increased percentage over last year.

29. EXAMINATION OF VILLAGE ACCOUNTS.—An examination by the late Commissioner of the village accounts under orders of the Board of Revenue of 4th July 1871, No. 2,687, took place in November last, and a report of the result submitted in this Office letter No. 132 of 3rd November 1871. No examination of these accounts appears to have been made at the Jummahbandy.

30. The following abstract shows the extent of land held by public servants in the Nilgiri District :—

Names.	IN THIS DISTRICT.			IN OTHER DISTRICTS.			Total.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.
Mr. W. G. McIvor	466·25	594	2 11	...	.....	...	466·25	594	2 11
Narasappaya, Head Clerk, Commissioner's Office ...	...	.....	...	110·35	131	3 0	110·35	131	3 0
Venkatramaniah, Head Gu- masta.	...	.....	...	13·95	25	12 11	13·95	25	12 11
Venkatavardiah, Vernacular Clerk.	...	.....	...	9·95	60	0 0	9·95	60	0 0
Suthevijia Rao, do. ...	...	.....	...	38·83	238	1 6	38·83	238	1 6
Narayaniah, Revenue In- specter.	24·14	7	0 8	21·56	38	10 4	44·	45	11 0
Venkatramiah, do. ...	...	.....	...	5·19	8	4 4	5·19	8	4 4

31.—REMARKS ON THE CONDUCT OF SUBORDINATE OFFICERS.—I am given to understand that there has been no cause of complaint against the subordinate officers of the district during the year under report.

32. WORKING OF THE RULES FOR THE SALE OF GOVERNMENT WASTE LANDS ON THE NILGIRI HILLS.—During the year seven sales of waste lands took place. The extent of land taken up was 62·55 acres, the number of purchasers 12, and the annual land revenue augmented by Rupees 31-3-11. G. O. No. 1,656 of 22nd September 1871 is regarded with satisfaction by the planters, and doubtless will operate to increase the demand for land on these Hills.

33. ROAD-CESS UNDER ACT III. OF 1866 AND THE LOCAL FUNDS ACT IV. OF 1871.

Items.	Arrears of Cess.	Current Cess.	Total.
	RS.	RS.	RS.
Demand	102	1,329	1,431
Collection within the Fasli... ..	4	1,113	1,117
Remission	14	...	14
Total...	18	1,113	1,131
Balance... ..	84	216	300
Subsequent collections up to 31st July 1872 ... ..	...	201	201
Outstanding...	84	15	99

SETTLEMENT REPORT OF NILGIRIS.

The bulk of the arrears, it will be noticed, are on plantation lands, *vide* paragraph 22.

34. QUINQUENNIAL RETURNS.—The Returns A to F are forwarded as directed in Board's Circular Memorandum No. 120 of 22nd January 1872.

35. *Statement A showing the number of Villages and Hamlets.*

	Fasli 1276.	FASLI 1281.			Increase.
		Inhabited.	Uninhabited.	Total.	
Extent in square miles	479	...	...	749	270
Acres according to the village ayacut accounts.	3,06,315	...	...	3,07,299	984
Ryotwar. { Villages	17	17	...	17	...
{ Hamlets	381	397	...	397	16

The area of the Nilgiri District has hitherto been given in the accounts at 479 square miles. The Survey Department, however, makes the extent, including the Koondahs, 749 square miles. The ayacut according to the village accounts is 307,299 acres, or 984 over the acreage rendered five years ago. This increase is due to the inclusion of certain plantation lands on the Koondahs and to the recent Settlement Survey of Coonoor; within the past five years 16 new hamlets have sprung up in the district as specified below :—

Mekanaud.

Moonianahutty. | Ponna Goodoo.
Girickaythittoohutty. | Cockaladah.

Todanaud.

Balajanahutty. | Thombeahutty.
Nedoo Ooray. | Hare Getheyhutty.
Heechadah. | Bockasutty.
Thattanaray. | Aunacutty.
Hackochoo.

Paranganaud.

Addavalay. | Hosahutty.
Soonay Godaloo.

36. *Statement B showing the Circar Ayacut and Cultivation.*

	FASLI 1276.		FASLI 1281.		Increase.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Circar Ayacut.	72,204	35,931	78,208	43,400	6,004	7,469	...	...
Inam do. ...	1,584	822	1,612	848	28	26	...	...
Freehold do. ...	34	11	40	14	6	3	...	...

There has been an increase of 6,004 acres under Circar Ayacut, principally due to the sale of waste lands. The increase of 28 acres under Inam Ayacut is caused by the grant of small plots of waste land to each of the chuttrums in the district, sanctioned in G. O. No. 2,575 of 14th September 1869.

37. *Statement C, showing the different Sources of Irrigation.*—With the exception of a jungle stream in the Boothinuthum village there are no sources of irrigation in this district.

38. *Statement D, showing the Houses and Population.*—The third column of this statement is left blank as required in paragraph 3 of Board's Circular Memorandum No. 120 of 22nd January 1872 :—

										Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Houses.	{	Storied and terraced								81			
		Tiled								2,393			
		Thatched								7,332			
		Total...								9,806			
<i>Population.</i>													
Hindoos.	{	Adults								18,138			
		Children								11,185			
		Total..								29,323			
Mussulmans...	{	Adults								1,266			
		Children								582			
		Total ..								1,848			
Christians.	{	Adults.	{		Europeans.					4,297			
			{		Natives.								
		Children.	{		Europeans.					2674			
			{		Natives.								
Total...								6,971					
Total.	{	Adults								23,701			
		Children.								14,441			
Total...								38,142					
Agricultural								14,985					
Non-Agricultural								23,157					
Total..								38,142					
Males								20,858					
Females								17,284					
Total...								38,142					

39. *Statement E, showing the Number of Ryots, Puttas, etc.*

						Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryots...	{	Mirassidars	...	...	...	...	3,810	...	...
		Poyacaries or under servants	...	...	...	...	5,153	...	...
	Total...					...	8,963
Puttas ...	{	Single	1,822	2,345	523	...
		Joint	745	899	154	...
	Total...					2,567	3,244	677	...

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								Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ploughs	2,750	2,312	...	438
Cattle.	{ Tilling cattle	4,800	4,821	21	...
	{ Cows...	...	...	...	...	...	...	4,449	6,547	2,098	...
	{ She-buffaloes	...	...	...	...	...	...	6,515	6,216	...	299
	{ Sheep...	...	...	...	...	...	...	658	1,670	1,012	...

The increase in the number of puttass is 677. In this number is included title-deeds issued for lands purchased under the Waste Land Rules of 1863, and puttass issued to squatters at Coonoor in the Fasli under report. The increase in the number of cows and sheep is considerable, and is probably attributable to the increasing demand for manure among the planters. The decrease in the number of ploughs seems to indicate that the ryot finds it more profitable to serve for hire in Coffee and Tea plantations than to cultivate his own land.

40.

Statement F, showing the Rent Roll.

								Fasli 1276.	Fasli 1281.	DIFFERENCE.	
Particulars.										Increase.	Decrease.
Single.	{ Puttas	...	...	...	...	No.	...	1,938	2,043	105	...
	{ Assessment	...	...	...	...	Rupees.	...	15,592	15,040	...	552
Joint.	{ Puttas	...	...	...	...	No.	...	754	882	128	...
	{ Assessment	...	...	...	...	Rupees.	...	9,059	9,872	813	...
Total.	{ Puttas	...	...	...	...	No.	...	2,692	2,925	233	...
	{ Assessment...	...	...	...	...	Rupees.	...	24,651	24,912	261	...

OOTACAMUND,
20th September 1872.

(Signed) J. R. COCKERELL,
Commissioner.

SETTLEMENT REPORT

OF

SALEM.

I HAVE the honour to submit the Annual Report on the Revenue Settlement of the District for Fasli 1281, together with the prescribed statements.

2. The Jummahbundy occupied an unusually long time, owing to the introduction of the new settlement rates in four taluqs. It commenced on the 26th of February and ended three days before the expiry of the fasli.

3. I settled the taluq of Namkul, part of Trichengode, and a part of the Salem taluq, and disposed of the principal Takarars (Jummahbundy disputes) of the Ahtoor taluq, leaving to my Assistant, Mr. Knox, the disposal of the rest of the disputes and the distribution of puttass in the Ahtoor taluq and the settlement of the remaining portion of the Salem taluq.

4. The General Charge Deputy-Collector settled a part of the Trichengode taluq, and the Sub-Collector his own division.

5. The taluqs of Tripatore and Utengherry were settled by the Acting Head Assistant Collectors Messrs. Atkinson and LeFanu respectively.

6. The time occupied in the settlement of each taluq is given in Statement No. 1. It was impossible to commence the Jummahbundy of the Salem and Utengherry taluqs earlier, owing to the late date at which the new Settlement Registers were received.

7. Each taluq was settled within its own limits, and at places suitable for the ryots to assemble.

8. NUMBER OF VILLAGES.—The gross number of villages, viz., 2,786, shows an increase of one village over the number given in the last return. This is the uninhabited village referred to in paragraph 4 of the Sub-Collector's report. It was an Agraharam, and having been abandoned by its holders, was lost sight of, and never brought to account. It has now been added to the number of ryotwari villages.

9. TENURE OF VILLAGES.—In the tenure of villages there is an increase of two under the head of Shrotriem Jodigy, and this is owing to the enfranchisement of two share (Trishvèkum) villages under the Inam Rules, and the consequent transfer of the same from the Ryotwari to the Shrotriem-head.

10. PUTTAS.—The aggregate number of puttass for the year, viz., 2,06,015, falls short of the last year's number by 6,120, and this is attributable to the relinquishments of their

holdings by the ryots, owing partly to increased rates of assessment in the new settlement, and partly to a fall in the prices of grain. The decrease is chiefly in the taluqs into which the new settlement rates have been introduced.

11. Of the total number of puttass, 1,00,525 were issued afresh, 57,649 remained unaltered, and in 47,841 changes were simply noted down. The introduction of the new settlement is the cause of the unusual increase in the number of fresh puttass.

12. The new form of putta was adopted in those taluqs in which the puttass were issued according to the new settlement rates.

13. SEASON.—The season, though not as good as the preceding one, was on the whole favourable for cultivation. The early rains were copious and timely for dry crops, and the result was a good harvest in most parts of the district. It was not, however, so with the latter rains, on which mainly the wet crops depend. The rains were not only late, but partial. The tanks did not receive a full supply and the outturn has been below the average. The parts of the district which suffered the most are the Pennagaram division in the Darampoory taluq and the Denkanicottah division in the Oosoor taluq. In the former, the ayacut of some of the tanks was entirely left waste, and the dry crops yielded an extremely small outturn.

14. The average rain-fall of the district is shown in the subjoined abstract. Contrasted with the past fasli, the decrease is 7.6 :—

Months.				Inches.	Tenths.
April	1871	...	...	1	1
May	..	...	...	4	5½
June	..	...	...	1	½
July	..	...	...	1	7½
August	..	...	...	3	2¾
September	..	...	...	7	2½
Total...				18	9½
October	..	...	...	4	8
November	..	...	...	4	6¾
December	..	...	...	0	2½
January	1872	...	...	...	...
February	..	...	...	0	2
March	..	...	...	...	...
Total...				9	9¼
Grand total...				28	8½

15. SANITARY CONDITION.—Public health has much improved and was remarkably good during the year under review.

16. CHOLERA.—There was no cholera in the Salem town at all. The only large places in which it prevailed to any considerable extent are Tripatore and Vaniembady. In the sub-division taluqs it appeared in isolated spots. The disease was, however, of a very mild type; its duration short and casualties few.

17. FEVER.—Fever prevailed more or less in every taluq; but more so in Utengherry. The outbreaks have, however, been few and mild; and the Mortuary Returns show that there was a decrease in the number of deaths under every head, excepting small-pox.

18. **SMALL-POX.**—This disease prevailed to a considerable extent in the taluqs of Salem, Ahtoor, and Namcul, especially in the hill-tracts of the latter two. The number of deaths under this head far exceeds the number in the preceding year.

19. The enclosed statement shows in detail the number of births and deaths during the year.

20. **CATTLE DISEASE.**—Disease among cattle was not very prevalent and the mortality small; but the large number of 43,114 head of cattle and sheep were reported to have been destroyed by the cyclone of the 2nd May last.

21. **GRAIN PRICES.**—The annexed abstract shows in a comparative form the ruling prices of all grains.

Grains.	Fasli 1279.	Fasli 1280.	Fasli 1281.
	RS.	RS.	RS.
Paddy, first sort... ..	176	133	126
Do. second sort.....	156	117	112
Cholum... ..	183	122	100
Cumboo... ..	153	101	100
Gram... ..	172	128	146
Ragi... ..	158	108	94
Varagoo.....	102	69	59

22. In my last report I mentioned that there was a material fall in the prices. From the foregoing abstract it will be seen that prices have fallen still lower, especially so in the chief grains used for food. The effect of this has already begun to manifest itself by the relinquishment to a considerable extent of lands which the ryots considered not worth holding in the present depressed state of the market.

23. It would be inconsistent to attribute the fall to any increase in the outturn of the crop during the year. In some parts of the district it was, as shown above, just the contrary.

The fall may be attributed (1) to the large supply of grain in the granaries of the Mutadars and wealthy ryots, who stored it during past years of scarcity with a view to profit by prices, which they found to be rising rapidly both in this and in the neighbouring districts, and (2) to the absence of any demand whatever from Mysore or the neighbouring districts.

24. **COMMUTATION RATES.**—The commutation rates under the new settlement are like the old

• Tripatore.	} Baramahl.
Darampoory.	
Utengherry.	
Kistnagherry.	} Balaghat.
Oosoor.....	
Salem.	} Talaghat.
Ahtoor.	
Namcul.	
Trichengode.	

ones, uniform both for dry and wet. They are 91-10-8 for the northern or Baramahl* and Balaghat taluqs and Rupees 100 for the southern or Talaghat taluqs. It will be seen that in the southern taluqs the ruling prices fall below the commutation rates in two instances (raggi

and varagoo) and just equal them in two others (cumboo and cholum). In the wet grains they are about 12½ to 25 per cent. above the commutation rates. In the case of varagoo it will be seen that the ruling price is nearly 50 per cent. below the commutation rate.

25. **WAGES OF LABOUR.**—There has been an increase under this head especially in the town of Salem. This cannot but be the case when so much building work is going on in the country and when so many irrigation works are under repair, owing to the cyclone of the 2nd May last.

SETTLEMENT REPORT OF SALEM.

26. VACCINATION.—An abstract of the vaccine operations, furnished by the District Superintendent for the past official year, is subjoined.

Years.	Total number vaccinated.	Successful.	Unsuccessful, including doubtful.	Unknown.
1	2	3	4	5
1870-71..... ..	8,188	7,668	278	242
1871-72..... ..	7,224	6,283	315	626
Decrease ..	964	1,385	...	...
Increase...	...	...	37	384

27. Under the altered system there is a Vaccinator attached to each taluq, and the Superintendent itinerates through the district and supervises the Vaccinator's work.

28. The Vaccinators maintained from funds contributed by the inhabitants of Oosoor and Kistnagherry, the Vaccinator maintained by the Municipality of Salem, and the Medical Subordinates attached to my office and the divisional officers, have done good service during the year in the Vaccine Department.

29. INTRODUCTION OF THE SETTLEMENT RATES.—The new settlement rates were introduced into the Ahtoor taluq in Fasli 1280. During the fasli under report they were introduced into the four taluqs of Salem, Namcul, Trichengode, and Utengherry. The operations of the department are now carried on in the remaining four taluqs, and will, I trust, be completed at the next Jummaabundy.

30. The settlement result of the four taluqs into which it was introduced during the fasli was as follows :—

—	INCREASE.		DECREASE.	
	Acres.	Assessment.	Acres.	Assessment.
1	2	3	4	5
Punjah..... ..	70,527	RS. 31,391	9,938	RS. 60,118
Nunjah..... ..	14,152	57,115	1,093	20,512
Total...	84,679	88,506	11,031	80,630
Net ..	73,648	7,876	...	...

31. From the foregoing it will be seen that though the increase of area according to the new settlement amounts to acres 73,648, the increase in the assessment is only Rupees 7,876. In reality, according to Jummaabundy, there is an actual decrease in the Government demand of Rupees 28,029 in the four taluqs into which the new settlement was introduced during the fasli as will be seen from the following paragraph.

32. RYOTS' HOLDINGS.—The extent of land under occupation at the beginning of the fasli (1st July 1871) was acres 11,78,037, assessed at Rupees 18,42,645. The extent of land actually given up during the fasli amounted to acres 71,638, assessed at Rupees 81,669, and the extent of land taken up afresh was, during the fasli, acres 27,936, assessed at Rupees 27,472; the result shows that though the extent of land in *occupation* at the end of the fasli (viz., 30th

SETTLEMENT REPORT OF SALAM.

5

June 1872) amounted to acres 27,596 in excess of the extent in occupation at the end of the fasli (ending 30th June 1871), the assessment was Rupees 49,122 below that of the latter. This is accounted for by the large relinquishments, owing partly to the fall in prices and partly to increased rates of settlement. The increase in extent is in consequence of the adoption of the new survey areas in the four taluqs which have been brought under settlement.

33 It will be seen that in Enclosure A. to Statement No. 3 an additional item has been added under deductions, viz., "lands transferred to other heads, etc." This item contains the following particulars:—

	PUNJAH.		NUNJAH.	
	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.
1. Gidigavel lands, given up to the Mitadar of Konkanapooram— <i>vide</i> Board's Proceedings, dated 10th August 1871, No. 3,375.	2,025	1,509	...	...
2. Lands of Nekkariputty Aghaharam, made over under Inam tenure to Ellier as per decree of the Privy Council— <i>vide</i> Board's Proceedings, dated 18th March 1871, No. 1,199, and 19th September 1871, No. 3,313...	34	77	7	56
3. Two Trishvekam villages enfranchised under the Inam Rules...	226	252	22	82
4. Decrease under the new settlement...	10,139	60,353	1,172	21,027
Total...	12,424	62,191	1,201	21,165

34. ACTUAL CULTIVATION.—The land actually cultivated during the fasli was acres 11,69,935, assessed at Rupees 17,30,798. This again shows an increase in area over the past year of acres 14,134, and a decrease in the assessment of Rupees 73,380.

35. WASTE REMITTED.—Acres 2,170, assessed at Rupees 10,279, were remitted and the whole was under "wet." Of this amount Rupees 497 refers to the Utengherry taluq and the rest to the three taluqs forming the Sub-Collector's division.

36. WASTE CHARGED.—33,528 acres, assessed at Rupees 52,446, were charged in the puttas, and this waste was for the most part punjah.

37. ENCLOSURES D. AND E. TO STATEMENT No. 3.—These are submitted with reference to the Board's Circular Memorandum of the 9th April 1872, No. 513, and 20th June 1872, No. 811.

38. In Enclosure D. the particulars are given only for two taluqs (Salem and Ahtoor) and this was because the waste (Shamilat Bunjer) was entered in these two taluqs in the Jummahbundy book for orders and charged. In other taluqs no notice was taken of this waste, as it was well known that no remission would be given for it. In future, the necessary entries will be made in village statement No. 4 (Adungal) to enable me to fill up this enclosure (D); but I must submit that in any case the entry will only be proximate, as it would be impossible to measure in every case portions of fields left waste.

• 39. The total ryotwar beriz, exclusive of miscellaneous items, amounts, according to column 59 of Statement No. 3, to Rupees 16,63,325, while the amount entered under the same head in the Demand, Collection, and Balance Statement for June last is Rupees 16,62,624, thus showing a difference of Rupees 701 between the two accounts. This is owing to the inclusion through a mistake in the Demand, Collection and Balance Statement of the water-tax of the two taluqs of Ahtoor and Salem, under the head of "Miscellaneous" instead of "Ryotwar."

SETTLEMENT REPORT OF SALEM.

40. FINAL SETTLEMENT.—The following statement shows the cultivation and settlement of the fasli under review contrasted with the preceding one:—

Items.	LAST FASLI (1280.)				PRESENT FASLI (1281.)				INCREASE.		DECREASE.	
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.
1	2	3			4	5			6	7	8	9
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	ACRES.	RS.
Dry	11,06,029	13,83,584	5	4	11,21,070	13,01,094	7	8	15,041	.....	.....	82,490
Wet	71,090	4,54,615	3	0	82,393	4,82,149	12	4	11,303	27,534	.....	.....
Total...	11,77,119	18,38,199	8	4	12,03,463	17,83,244	4	0	26,344	.....	.....	54,955
Add second crop Assessment.....	.....	546	0	9	.....	.....	.....	.....	.....	.....	.....	546
Additional do. ....	.....	28,990	13	5	.....	12,813	3	7	.....	.....	.....	16,177
Water-tax .....	.....	.....	.....	.....	.....	1,268	8	5	.....	1,268	.....	.....
Road Fund .....	.....	73,116	1	1	.....	1,67,677	5	8	.....	94,561	.....	.....
Village Service Fund...	.....	1,27,170	14	10	.....	1,91,098	15	3	.....	63,928	.....	.....
Total...	.....	20,68,023	6	5	.....	21,56,102	4	11	.....	88,079	.....	.....
Deduct Remissions:												
Road Fund .....	.....	73,116	1	1	.....	1,67,677	5	8	.....	94,561	.....	.....
Village Service Fund...	.....	1,27,170	14	10	.....	1,91,098	15	3	.....	63,928	.....	.....
Other remissions particularized in Statement No. 4 .....	.....	1,41,679	11	8	.....	1,34,001	3	5	.....	.....	.....	7,678
Total...	.....	3,41,966	11	7	.....	4,92,777	8	4	.....	1,50,811	.....	.....
Remaining beriz.....	.....	17,26,056	10	10	.....	16,63,324	12	7	.....	.....	.....	62,732
Add Miscellaneous.....	.....	88,195	8	0	.....	87,261	6	7	.....	.....	.....	934
Total...	.....	18,14,252	2	10	.....	17,50,586	3	2	.....	.....	.....	63,666

41. The decrease in the cultivation has already been explained.

42. In the new settlement the wet rates have, in keeping with the former practice of the district, been consolidated. So, the second crop assessment hitherto collected in the village of Oravandore, which came from Trichinopoly and in which it was usual to levy a second crop assessment, has ceased to appear on the introduction of the new settlement into the Namcul taluq; hence the decrease under the head "second crop assessment."

43. The introduction of the Madras Local Funds Act (IV. of 1871,) which has enhanced the rate of the road-cess, has caused the large increase (94,561) under the head "Road Fund."

44. The Village Service Fund is made up of two items, first Rupees 1,10,247 being the usual deductions in the kistbundy on account of the village servants' pay, and secondly Rs. 80,852, being the proceeds of the 6½ per cent. levied under the Village Cess Act (IV. of 1864) in the five taluqs into which the new settlement rates have been introduced. The latter sum is shown in column 53 of Statement No. 3, and the combined amount is deducted in column 56 of the same statement.

45. SUGAR-CANE, COTTON, AND INDIGO.—The subjoined statement will show that there was a slight falling off in indigo and cotton, and an increase in the sugar-cane cultivation:—

Items.	FASLI 1280.		FASLI 1281.	
	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5
	ACRES.	RS.	ACRES.	RS.
Sugar-cane	1,105	7,893	1,717	10,962
Cotton	9,367	14,332	8,540	12,624
Indigo	1,959	10,437	1,794	9,032

46. Cotton is grown chiefly for local consumption and there has not been much demand for indigo.

47. It will be seen that the figures entered in Enclosure B. to Statement No. 3, as regards cotton and sugar-cane, do not correspond with those given in statement No. 2, submitted with my last Revenue Administration Report. The introduction of the new settlement areas and rates since the submission of the Administration Report is the cause of this variation.

48. PRINCIPAL SOURCES OF IRRIGATION.—The most important under this head are the three Cauvery channels. During the year under report the management of these channels was taken over by me from the Department of Public Works—*vide* order of Government, dated 15th July 1872, No. 1,063. They have since been placed in efficient working order, and the outstanding customary fees have been collected and the kudimaramut enforced as much as possible.

49. Next in importance under this head are the Vashista and Vellaur rivers in the Ahtoor taluq and the Tiroomany Moottar, which traverses the taluqs of Salem, Trichengode, and Namcul, feeding several tanks and irrigating a large extent of land by means of numerous anicuts thrown across it. The Pennaur flows through the Baramahl and irrigates lands in Oosoor, Kistnagherry, and Utengherry taluqs. Tanks and other small anicuts form the minor sources of irrigation.

50. As mentioned in my reports on public works much requires to be done to irrigation works in the district. Several new projects have been put forward years back and are still under examination by the Department of Public Works, whose strength in this district, especially the upper ranks, is very limited. The annual allotments granted for maintaining the existing works are scarcely adequate to the wants of the district.

51. REMISSIONS.—The particulars of remissions, given under all heads, during the year, are shown in Statement No. 4, and are, in abstract, as follows:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1	2	3	4	5
<i>Occasional Remissions.</i>				
	RS.	RS.	RS.	RS.
Shavi	370	879	509	...
Palanastums	782	890	108	...
Progressive Cowle Remissions ... ..	...	...	...	...
Teazgari Remissions	830	...	...	830
Fussul Cummi	629	...	...	629
Pyamaly	59	...	...	59
Neercooly	25	25	...	...
Total...	2,695	1,794	...	901
<i>Fixed Remissions:</i>				
Fixed Cowle Remissions	872	541	...	331
Remissions on pasture lands	14,241	9,579	...	4,662
Total...	15,113	10,120	...	4,993
<i>Items allowed on the collection or from the entire beriz of Villages.</i>				
Share of Shrotriem proceeds	12,076	11,623	...	453
Allowance for heads of villages and Curnams, etc. ...	1,11,558	1,10,246	...	1,312
Dasavandam shares	237	218	...	19
Total...	1,23,871	1,22,087	...	1,784
Grand Total...	1,41,679	1,34,001	...	7,678

52. The remissions (879) for shavy were given in the taluqs of Oosoor, Darampury, and Utengherry, where they were really called for, and granted after a careful scrutiny by the divisional officers.

53. The amount (Rupees 890) entered under the head Palanastum, is the difference between the dry and wet assessment of lands depending on certain tanks in the Oosoor taluq, which have become incapable of irrigating the ayacut for want of repairs.

54. The cowle system having been abandoned in this district, nothing appears under that head. The small amount that still remains under the head of Fixed Remissions, known as "Cockburn Cowle" will cease to exist as soon as the remaining four taluqs are brought under the new settlement. The decrease of Rupees 331 under this head refers to the taluqs already settled.

55. The Teazgary remissions having merged in the settlement, that head is left blank for the fasli under report. The same cause accounts for the non-appearance of any remission under the head Fassal Cummi, which was hitherto given for the loss of second crop in the village of Oravandore in the Namkul taluq.

56. The remissions on pasture lands are reduced by Rupees 4,662 under the new settlement, and they will disappear altogether when the settlement is completed.

57. The decrease under the head "Agraharam shares," is owing to the enfranchisement of two-share villages under the Inam Rules.

58. The sum of Rupees 1,10,246 under the head Allowances for village servants, does not include the proceeds under Act IV. of 1864.

59. The instructions laid down in the Board's official memorandum of the 6th June 1872, No. 750, have been followed in the preparation of Statements Nos. 3 and 4, and an enclosure to No. 4, prepared in the prescribed form, accompanies.

60. MISCELLANEOUS REVENUE.—The particulars under this head are given in Statement No. 4, and the following abstract shows the same under the four principal heads:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Land Revenue Miscellaneous...	88,195	87,261	...	934
Abkari	44	20	...	24
Stamps	1,450	2,155	705	...
Income-tax	634	744	110	...
Total...	90,323	90,180	...	143

61. The revenue under this head, viz., Rupees 90,180, falls short of the preceding year's amount by Rupees 143. The fluctuations in the different items are trifling, and do not call for any special remark.

62. An enclosure to Statement No 5, prepared in the form which accompanied the Board's Circular Memorandum No. 811 of the 20th June 1872, accompanies. It was not possible to follow the instructions laid down in Proceedings of the 29th August last, No. 1,715, in entering the jodi on sundry Inams in this enclosure, as it is a work of time to ascertain the quit-rent appertaining to dry and wet separately. Endeavours will be made to ascertain and enter this in the future returns. In the enclosure now submitted area is given in columns 2 and 4 (irrigated and unirrigated) and the quit-rent in a lump sum in column 7,

SETTLEMENT REPORT OF SALEM.

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63. GENERAL RESULT OF LAND REVENUE.—The particulars under this head are as follows :—

Items.	Total demand.	Balance at the end of the Fasli.	Balance at the end of September 1872.	Percentage between columns 2 and 3.	Percentage between columns 2 and 4.
1	2	3	4	5	6
<i>Land Revenue.</i>	RS.	RS.	RS.		
Permanently settled	4,45,701	93,447	70,161	21	16
Shrotriem Jodi	44,509	23,126	11,707	52	26
Ryotwar	16,63,325	2,83,294	71,227	17	4
Miscellaneous	87,261	27,026	13,491	31	15
Total...	22,40,796	4,26,893	1,66,586	...	...
Abkari Rent	3,36,290	37,468	9,593	11	3
Do. Miscellaneous	20	.....	.....	...	...
Total...	3,36,310	37,468	9,593	...	...
Stamp	1,32,377	.....	.....	...	...
Do. Miscellaneous... ..	2,155	.....	.....	...	...
Total...	1,34,532	.....	.....	...	...
Income-tax... ..	17,647	40	40	...	...
Grand Total...	27,29,285	4,64,401	1,76,219	...	...

64. PEISHCUSH.—*Statement No. 6.*—Two mutahs will be found in excess of the last year's number, and this is owing to the division of two estates, Kontharapully in Kistnagherry taluq and Amboorpett in the Tripatore taluq, as sanctioned by the Board in their Proceedings, No. 1,453, dated 1st April 1871, and 16th May 1871, No. 2,041, respectively. In the peishcush too there is an increase of 750 Rupees, and this is the amount included in the peishcush of the muta of Konganapuram in the Trichengode taluq, on account of the Gidigavel lands surrendered to the Muttadar—*vide* Board's Order, No. 3,375, dated 10th August 1871.

65. The only taluq in which there are no mutas is Oosoor, and in this there are three, unsettled polliems paying a peishcush of Rupees 17,564. Proposals have been submitted to the Board (*vide* my letters Nos. 253 and 252 dated 1st October 1872) for the permanent settlement of two (Shulagherry and Unkoosagherry) out of these three estates.

66. SHROTRIEM JODI.—The increase under this head has been occasioned by the enfranchisement of the two agrapharams above referred to.

67. RYOTWAR.—The decrease under this head is, as already explained, owing to large relinquishments.

68. INCOME-TAX.—The reduced rate of tax under the Act in operation during the Fasli has caused a large decrease under this head.

69. MISCELLANEOUS, ABKARI AND STAMPS.—The variations under these heads are trifling and do not call for any special remark.

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70. **REVISION OF ASSESSMENT.**—The subjoined statement shows the land revenue for a series of years, commencing with Fasli 1264, which was the year preceding that in which Mr. Brett's general reduction of assessment was made :—

Faslies.	Dry.	Wet.	Garden.	Total.
	RS.	RS.	RS.	RS.
Fasli 1264	8,94,162	3,65,618	64,202	13,23,982
„ 1265	9,39,787	3,91,367	40,131	13,71,285
„ 1266	10,70,810	4,06,400	42,489	15,19,699
„ 1267	10,81,328	4,08,078	63,585	15,52,991
„ 1268	11,34,964	4,42,001	65,732	16,42,697
„ 1269	11,45,308	4,04,032	58,818	16,08,158
„ 1270	11,67,366	4,17,337	59,687	16,44,390
„ 1271	11,76,746	4,07,391	60,010	16,44,147
„ 1272	12,13,915	4,32,439	60,194	17,06,548
„ 1273	12,77,925	4,16,763	60,427	17,55,115
„ 1274	12,81,886	4,09,104	56,995	17,47,985
„ 1275	13,77,083	4,78,838	...	17,55,921
„ 1276	12,71,852	4,89,651	...	17,61,503
„ 1277	13,72,986	4,23,357	...	17,96,343
„ 1278	13,84,307	4,32,669	...	18,16,376
„ 1279	13,90,523	4,32,333	...	18,22,856
„ 1280	13,83,584	4,54,615	...	18,38,199
„ 1281	13,01,094	4,82,150	...	17,83,244

71. **DEMAND, COLLECTION, AND BALANCE, CURRENT.**—Statement No. 7 exhibits the particulars under this head.

72. The balance against the permanently settled estates was, at the end of the fasli, Rupees 93,447. The subsequent collections to the end of September reduced this balance to Rupees 70,161; a large proportion of this balance is due from estates belonging to minor proprietors, and they have been placed under management. Of the other mutahs in arrears, one has been divided and the accounts submitted to the Board with my letter of the 5th September 1872, No. 224, and sanction for its sale just received, and the others are in course of division.

73. The jodi balance at the end of the fasli was Rupees 23,126, and at the end of September Rupees 11,707. The Agraharams in arrears have been advertised for sale.

74. The “ Ryotwari ” and “ Miscellaneous ” balance amounted at the end of the fasli to Rupees 3,10,326 and at the end of September to Rupees 84,718. The late period at which the Jummahbundy was completed and the demand made out, coupled with the introduction of the new settlement into four taluqs, delayed collections a good deal. The balance has, however, been much reduced since the expiry of the fasli, as shown above, and stringent measures have been adopted for the speedy collection of the amount still outstanding.

75. Of the Abkari balance, viz., Rupees 9,593, outstanding at the end of September, Rupees 500 are due from the late renter of Trichengode, and for this an equivalent is in deposit and will soon be adjusted. The remaining sum is due from Bangalore Venketachelliah, the late Renter of the Oosoor and Kistnagherry taluqs. His security in deposit amounts to Rupees 8,800, and for the recovery of the balance the Mysore authorities have been requested to distrain the defaulter's property, which is situated in that province. The renter has also been called upon to pay up the value of the security, which is in promissory notes, and receive them back.

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76. The subjoined statement shows the revenue collections for the year, compared with the preceding one :—

Items.	FASLI 1280.			FASLI 1281.			In-crease.	De-crease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	70,882	3,61,777	4,32,659	69,920	3,52,254	4,49,174	16,515	...
Jodi, Shro-triem, etc., Villages ...	16,297	23,548	39,845	20,125	21,383	41,508	1,663	...
Ryotwar ...	1,16,044	14,93,462	16,09,506	2,15,631	13,80,030	15,95,661	...	13,845
Miscellaneous ...	31,976	58,001	89,977	26,842	60,236	87,078	...	2,899
Total...	2,35,199	19,36,788	21,71,987	3,59,518	18,13,903	21,73,421	1,434	...
Abkâri ...	31,358	3,02,120	3,33,478	22,632	2,98,842	3,21,474	...	12,004
License-tax...	...	...	...	...	...	...	...	...
Stamps ...	...	1,34,328	1,34,328	...	1,34,532	1,34,532	204	...
Income-tax...	433	54,022	54,455	122	17,496	17,618	...	36,837
Total...	2,66,990	24,27,258	26,94,248	3,82,272	22,64,773	26,47,045	...	47,203

77. The only head under which there is any material variation is the Income-tax, and the reason for the same has already been given. The decrease is in the current demand.

78. **ARREARS OF REVENUE.**—It will be seen from Statement No. 8 that the arrears of former Faslies amounted at the end of the year to Rupees 43,065, and at the end of September to Rupees 37,743.

79. The amount entered under the head Irrecoverable balance amounts to Rs. 8,206-10-3, and I request that the necessary sanction may be given for writing off the same. It is only in cases where, by the sale of property, both personal and real, the full amount was not realized, that the difference has been entered as irrecoverable. Every enquiry was made at the Jummah-bundy before any sum was set down as hopeless of recovery.

80. **COERCIVE PROCESS.**—In 6,446 cases recourse has been had to Act II. of 1864 for the recovery of Rupees 52,395. The property actually sold realised Rupees 4,736. The particulars are given in detail in enclosure A. to Statement No. 8.

81. **PROCESS FEES.**—The process fees collected during the year amounted to Rupees 746.

82. **INTEREST.**—From the accompanying account it will be seen that the interest realized during the year amounted to Rupees 9,304, of which Rupees 8,199 appertain to Land Revenue and Rupees 1,106 to Abkari.

83. **CHARGES.**—Statement No. 9 shows in a comparative form the gross collections and charges under the several heads of revenue.

84. The variations in collections have already been noticed. Under the head of Charges the only fluctuation which calls for any remark is the decrease (Rupees 9,988) under the head "Salary of Collectors" and this is accounted for by there having been only one Assistant Collector employed in the district during the whole year.

85. **TALUQ AND VILLAGE ACCOUNTS.**—The village and taluq accounts were examined by the several officers who conducted the settlement. I examined the accounts of Namcul, Trichengode, and Salem, and found them kept, on the whole, satisfactorily. In the Caverry villages of the Namcul taluq I found that several Curnams, though mostly Brahmins, did not know how to write, and were carrying on their work by private gumastahs. I put a stop to this practice and removed those who were not able to do their own work and employed their relatives who were able to do so in their stead.

86. The Mortuary Returns were also carefully examined, and discrepancies found in them pointed out to the Curnams.

87. The necessity of initialling the erasures and corrections in the accounts were carefully impressed on the Curnams and Taluq officials. The rule in this respect will be insisted upon.

88. **LANDS OF PUBLIC SERVANTS.**—Lands acquired by public servants during the year was as follows :—

	Extent.	Assessment.
1. By the Huzur Servants...	159	568
2. By the Taluq Servants ...	419	922
Total...	578	1,490

89. **SUB-COLLECTOR'S REPORT.**—The Report of the Sub-Collector on the settlement of his division is enclosed.

90. **QUINQUENNIAL RETURNS.**—The quinquennial returns are due for the year under report; but I have been obliged to return some of the taluq returns so frequently for correction that I am unable to submit them with this report. I hope, however, to send them with a separate report in a few days.

91. The introduction of the new settlement rates into four taluqs which retarded the completion of the Jummahbundy very much, the constant references to the taluqs owing to mistakes in the accounts sent in, and the preparation of the enclosures to Statements Nos 3, 4, and 5 so very recently ordered by the Board, has, I regret to say, delayed the submission of this report at the proper time.

SALEM,
25th October 1872.

(Signed) C. T. LONGLEY,
Collector.

I HAVE the honour to submit the Quinquennial Statements for Fasli 1281 (1871-72) as follows :—

- A.—Statement showing the number of Villages and Hamlets in each Taluq in the District.
- B.—Do. do. the Circar Ayacut and Cultivation.
- C.—Do. do. the different Sources of Irrigation in each Taluq.
- E.—Do. do. the number of Ryots' Puttas, etc., in each Taluq.
- F.—Do. do. the Rent Roll, with Memorandum attached.

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2. VILLAGES AND HAMLETS—*Statement A.*—The following abstract exhibits in a comparative form the entire number of Villages in the District under the different Tenures on which they are held :—

Items.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryotwar villages	4,515	4,445	.....	70
Villages in shares	73	38	.....	35
Rented villages ... ..	.....	37	37	.....
Jodi and Inam villages	308	373	65	.....
Mutta villages	1,149	1,172	23	.....
Polliput villages	441	399	.....	42
Uninhabited villages	513	578	65	.....
Total...	6,999	7,042	190	147
Net...	.....	.....	43	.....

3. There is a net increase of 43 in the aggregate number of villages. This is owing to three causes—

1st.—The inclusion in the present return of 37 villages forming the Perikalroyen Jaghire, which did not appear in the return hitherto submitted ;

2ndly.—The division of five permanently settled estates ; and

3rdly.—The discovery in the Oossoor Taluq of an uninhabited village which has now been brought to account for the first time—*Vide* paragraph 8 of my Jamabundy Report for Fasli 1281.

4. The fluctuations in the different heads in Statement A. are owing chiefly to the transfer to the uninhabited head of a large number of villages in the Darampury Taluq, and the enfranchisement of several share villages under the Inam rules.

5. There are no Muttas or Polliems in this district which are not within the limits of any Government Taluq ; No. 1 to Statement A. is, therefore, left blank.

6. There is an increase of Acres 67,504 in the ayacut entered in column 3 of Statement A. as compared with Fasli 1276, and this is owing partly to the new survey areas and partly to the inclusion, for the first time, in the Darampury Taluq of a large extent of porumboke which was omitted in the previous returns.

7. AYACUT—*Statement B.*—The total ayacut, Circar and Inam, exclusive of porumboke is Acres 16,23,735, assessed at Rupees 22,43,838. This shows an increase over the last returns of Acres 2,03,257 in extent, and a decrease in the assessment of Rupees 22,194. The adoption of the new survey areas in the five taluqs brought under the Revenue settlement accounts for the increase in the area. The amount of relinquishments, owing partly to the fall in prices and partly to the increased rates of settlement as explained in paragraph 13 of my Jamabundy Report, is the cause of the decrease in the assessment.

8. Of the total ayacut above shown the extent of "Inam" is Acres 60,645, assessed at Rupees 1,03,632, and the "Circar" is Acres 15,63,090, assessed at Rupees 21,40,206 ; of the latter again Acres 12,05,633, assessed at Rupees 17,93,523, are under occupation and Acres 3,57,457, assessed at Rupees 3,46,683, are waste.

SETTLEMENT REPORT OF SALEM.

9. IRRIGATION SOURCES—*Statement C.*—The abstract given below shows the different sources of irrigation, both public and private, in the entire district :—

	Circular.	Private.	Dasa-bundum.	Total.
Tanks	2,120	631	229	2,980
River channels	335	27	7	369
Spring do.	118	11	...	129
Anicuts	432	115	13	560
Wells	17,719	29,046	4,438	51,203

10. The decrease under tanks and anicuts is owing chiefly to the transfer to the head of Punjab of the ayacut under some of these works which were in a ruined condition, and the restoration of which was considered not commensurate with the expected return.

11. Nearly 2,000 new wells have been sunk by the ryots since the last returns were rendered.

12. HOUSES AND POPULATION—*Statement D.*—The census was taken throughout the district on the 15th of November 1871. Every arrangement was made for the most careful enumeration of the census both on the night of the 14th as well as on the day of the 15th. Though the day turned out very wet the work was vigorously carried out, and the result has been the most accurate census ever taken.

13. No duplicate of the schedules having been prepared it is not possible to fill up enclosure D., and it is, therefore, not submitted. When the results of the tabulation in the Census office are obtained I beg to be favoured with a copy of the statement appertaining to this district.

14. From the statement submitted with my letter, No. 3,963-323 of the 20th December 1871, it will be seen that in the aggregate there is a large increase both in the number of houses as well as in the population, as shown below :—

	Houses.	Population.
Fasli 1276	4,45,011	4,79,108
„ 1281	16,19,233	19,63,243
Increase...	34,097	3,44,010

15. The increase is attributable not only to the extension which the Railway has caused in many important towns in the district, but also to the greater accuracy in the returns.

16. RYOTS, PUTTAS, ETC.—The particulars under this Head are given in Statement E. They are in abstract as follows :—

Items.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryots	4,26,241	4,35,228	8,987	.....
Puttas	2,05,399	2,06,015	616	.....
Ploughs	1,16,788	1,24,830	8,042	.....
Cattle	12,14,452	13,63,037	1,48,585	.....

17. The largest increase is under the head of Cattle, viz., 1,48,585. Of this 1,17,826 is in sheep alone. The greater demand for manure, owing to the extension of cultivation and a brisk and increasing trade in mutton, has caused an increase in the breeding of sheep.

18. The price of cattle has within the last two or three years fallen about 25 per cent. This is accounted for by the general fall of grain prices and consequent decrease of, in extent land cultivated.

19. The fluctuations under ryots, puttass, and ploughs do not call for any special remark.

20. RENT ROLL—*Enclosure I.*—The single and joint puttass held by ryots are as follow :—

Puttass.	FASLI 1276.		FASLI 1281.		INCREASE.		DECREASE.	
	Puttass.	Beriz.	Puttass.	Beriz.	Puttass.	Beriz.	Puttass.	Beriz.
Single puttass ...	1,50,341	12,53,020	1,40,003	11,35,009	.....	.....	10,338	1,18,011
Joint puttass ...	55,058	5,89,011	66,012	7,26,972	10,954	1,37,961	.....	.....
Total...	2,05,399	18,42,031	2,06,015	18,61,981	10,954	1,37,961	10,338	1,18,011
Increase ...	.....	.....	.....	.....	616	19,950	.....	.....

21. It will be seen that in the single puttass there is a decrease, and in the joint puttass an increase as compared with Fasli 1276. This is attributable to the disposal of numerous Pavatty varus cases (claims of a deceased Puttadar's heirs) during the five years in which it has been found necessary to enter in the puttass the names of two or three of the deceased's heirs, and thus several single puttass were converted into joint puttass.

22. In the aggregate number there is an increase of 616 puttass, and in the beriz 19,950 Rupees.

23. The items not included in the Rent Roll are shown in a Memorandum attached to Statement F.

24. The condition of the ryots has decidedly improved within the last few years. The high prices which grain brought during the last seven or eight years enriched many who were before in straitened circumstances. The better condition in which money has placed the ryots has raised them in the social scale very considerably. He is now more alive to his comforts than before. In place of mud and thatched huts tiled and substantial houses are springing up in all directions. Instead of coarse cloths and cumblies, with which even the wealthiest was content a few years ago, cloths of finer texture and embroidered are now sought after; and the females, who generally knew no ornament beyond the thaly (bridal knot) now wear jewels of value.

25. From the statement annexed to paragraph 16 it will be seen that the ryot is well off in agricultural stock. Within the last five years there has been an increase in cattle of rather more than 12 per cent., notwithstanding the large amount of loss which the cyclone of the 2nd May last caused.

26. In point of education also an advancement has been made; not only the Pial Schools have much increased, but also Grant-in-aid and Result Grant Schools have been established in the chief villages in the different taluqs. From conversation with the Malayalies of the Kolymalays in the Namcul Taluq, and the Yellagherries and Javadies in Tripatore, I found that they were also not behind hand in seeking after education; for I found that they had made attempts to take up the Hills teachers to educate their children, but unfortunately they had to contend with much difficulty in securing a teacher who would stay up the Hills for any lengthened period.

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27. The annexed is a short analysis of the statistics disclosed by the returns now submitted:—

	Fasli 1276.	Fasli 1280.
Population	16,19,233	16,63,243
Puttas	2,05,399	2,06,015
Average holding per putta	5.27	5.85
Average amount payable per putta	RS. A. P. 8 10 0	RS. A. P. 8 11 3½
Do. number of ploughs per putta	0 1 ½	0 1 ½
Do. of ploughing bullocks	1 ½	1 ½
Do. of cows	1 ½	1 ½
Do. of female buffaloes	0 7 ½	0 6 ½
Do. of sheep	3 ¾	3 ¾

SALEM,
18th November 1872.

(Signed) C. T. LONGLEY,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit my report on the settlement of this division for Fasli 1281, (1871-72,) and the accounts connected therewith.

2. STATIONS AT WHICH THE SETTLEMENT WAS CONDUCTED.—The subjoined statement shows the stations at which the settlement was conducted. Each taluq was settled within its respective limits and at the places most convenient to the ryots.

3. The work of the season under report occupied a longer time than usual owing to my taking the opportunity of having the village officers together to go through the re-grouping of the taluqs of Dharampoory and Krishnagherry preparatory to the revision of the village establishment, and to my having, at the same time, enquired into and settled the claims to posts held by the minor village servants, a work involving considerable time and trouble.

Name of the Officer who conducted the Settlement.	Taluqs.	Places where the Settlement was conducted.	Number of days occupied.
J. F. Price, Esq., Sub-Collector of Salem.	Oosoor	Oodenahalli... ..	11
		Kelamungalum	
		Denkenikotta	
		Thalli	
	Krishnagherry	Oosoor	44
		Mathoor	
		Mallapady	
		Krishnagherry	
	Dharampoory	Kaveripatnam	20
		Royacotta	
		Palcode	
		Pennagaram	
		Adamancottah	
		Dharampoory	

4. VARIATIONS IN THE TENURE OF VILLAGES AND REMARKS ON PUTTAS.—Two villages, which have hitherto appeared under head of "Ryotwar" were, owing to their enfranchisement during the year under report, transferred to the "Shrotriem" head, and one uninhabited Agraharum which, having been abandoned by its holders very many years ago, was lost sight of and omitted in the accounts, has been added to "Ryotwar," so that there is a decrease of only one village under this head.

5. The total number of puttās, both renewed and unrenewed, was 62,638, which is less than that of the past fasli by 3,092. The decrease is owing to a large number of relinquishments of occupied land caused by a succession of good seasons and the consequent fall in the prices of agricultural products of every description.

6. REMARKS ON CONDITION OF RYOTS.—As directed in your letter, No. 523, dated 24th June last, this subject is embodied in the present report.

7. I do not exactly understand what portion of the quinquennial returns it is necessary to analyze, but I have attempted to go into such as bear upon the condition of the ryots. I may perhaps not have done this properly, but shortcomings are the result, not of any wish of mine to slur over the work, but of my being uncertain as to what is actually required.

8. The quinquennial returns for the year ending Fasli 1276 (1865-66) show that the occupied area was acres 3,75,686, whilst those for the year ending with Fasli 1281 (1871-72) show that this area was 3,71,673, the decrease being acres 4,013, assessed at Rupees 12,822.

9. Two causes have operated to bring about this decrease, which I, however, do not consider to be any proof whatever of a falling off in the permanent agricultural prosperity of the people.

10. The first and minor one of these has been the transfer during the past five years of a very large number of agra-harams, many of them rich ones, which were, until enfranchised, in the hands of Government and in every way treated as ryotwar villages, to the shrotriem head, and the consequent disappearance from the accounts of the puttās connected with them.

11. The second and chief ground has been that the almost universal famine of different degrees of intensity which existed in 1866-67 and part of 1868 gave an enormous and unnatural impetus to agriculture.

Men who were poor when the scarcity began, and who had, especially in this taluq, stored up the produce which they were in former years unable to sell, suddenly became rich; the prices of grain were extremely high; growing it was considered the easiest of roads to wealth and the consequence was a rush in all directions for land which was everywhere taken up without much thought as to whether it was good, bad, or indifferent. It was land, and that was enough; it must grow something and anything in the shape of food grain from the commonest to the best, was bringing prices such as ryots had never before dreamed of. As in all manias in the speculating line, a crisis came. Successive good seasons produced a series of heavy harvests, prices consequently fell by five-sixths or even more in less than five years, and lands of poor quality, or situated in distant localities, have been thrown up to an extent which under other circumstances would justly be called alarming.

12. But though so large an amount of land has been relinquished, and though the number of puttās has decreased, it is to be noticed that the proportion of small holdings, the number of joint puttās, and the average area of holding per putta, have increased, and that the average assessment per acre has decreased from Rupees 1-4-3 to Rupees 1-3-11.

13. The increase alluded to points to clubbing of small holdings, and my personal experience, which I have no doubt whatever would be supported if a division of the puttās for 10 Rs. and under held in 1865-66, and those held in 1871-72, into puttās of under and over Rupees 5, was made, leads me to believe that this is the case. There is no doubt that wealthy ryot families are, for the greater part, large, and that where the holding is extensive, the tendency is constantly to divide and to obtain separate puttās. Where the holding is small this is not done, and though it is shared amongst the family the practice is for the putta to remain in the name of one person alone and not to be cut up into a number of smaller ones. The rich families have money with which to indulge in the luxury of fighting in the Civil Courts over their shares, whilst the poorer ones have not, and are perforce compelled to let matters lie and to develop their squabbles in the less expensive amusement of tormenting the Magistracy with charges of criminal trespass. This tendency will explain to a very great extent the cause of the decrease in puttās of the larger amounts, and of the increase in those of the smaller values, but it will not do so entirely, and the only other causes that I can assign for the difference observable in these respects are, that several large puttās have passed away from the Government accounts owing to the enfranchisement of the Agra-harams previously alluded to, and that in the case of other ryots they have found that they had taken up more land than their means or appliances would allow of their working with profit, and that their puttās have, owing to consequent relinquishments, passed into a lower class.

14. It is to be remembered that the account showing the number of holdings does not give a completely accurate statement of the total holding of each ryot, as it shows the *whole* number of puttās. Thus a man, as is often the case, may hold in one village a putta for Rupees 29, in another one for Rupees 20, and in a third one for under Rupees 10, and though he really pays Government Rupees 59 for his land, he is not shown in the column of "paying from Rupees 30 to Rupees 100," but appears as a puttadar in all the succeeding columns. This, I think, is wrong,

for the account in this form does not show the actual circumstances of each individual ryot. It would, of course, be very difficult to obtain this information, which could be got only, in a really reliable shape, by sending for each ryot and examining every putta that he has. There may be a dozen Ramasawmys in three or four villages situated in different taluqs or districts, and it is impossible for the Curnam of one village to know whether one of his Ramasawmys holds lands in another village some hundred or even fifty miles away.

15. The increase in the number of joint puttass is not attributable, in my opinion, to any uniting of poor ryots for the purpose of assisting one another in cultivating their lands. My experience leads me to believe that such an arrangement seldom, if ever, exists.

16. The cause of this increase is, I believe, mainly the careful enquiry which, for the last five years, has been made into the claims of the heirs of deceased puttadars and which has, as for the sake of example, in the instance of a man leaving sons by two wives, a by no means rare case, led to the substitution by the Revenue authorities of a joint putta for a single one.

17. The reason for the decrease, small as it is, in the average rate of assessment per acre, is accounted for by the fact that, prior to the excessive impetus given in the years succeeding 1866 to the cultivation of land, the ryots were content to retain land bearing an assessment heavy in proportion to its quality, on the ground that it was near their villages, but that they having found that there are lands in which the reverse holds good with respect to assessment and quality have retained these and given up those which did not pay them so well.

18. I think that the accounts show that though there has been a decrease in actual occupation, and though the proportion of large holdings has somewhat decreased, there has been an almost equivalent proportionate increase in the proportion of smaller holdings, and a decided, though small, one in the average holding per putta, whilst there has been a small decrease in the average revenue payable per holding; that is, that the number of small holdings in proportion to that of the larger ones has increased; and that, though this is the case, the average extent of holding has increased, whilst the revenue payable thereon to Government has decreased. This I consider satisfactorily establishes that the condition of the cultivator has ameliorated.

19. Though the occupied, and for the greater part cultivated, area of the division has decreased; though the population, and consequently the number of mouths to feed, has wonderfully increased during the past five years; and though prices have risen and fallen to an extent almost unparalleled during the same period, everything connected with the well being of the agricultural classes has, with the exception of female buffaloes, a by no means an unimportant one, and which has remained stationary, increased.

20. I have in the annexed statement, by a series of averages, based upon the number of puttass, sought to show this.

Items.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Population... ..	4,63,119	5,51,711	88,592	...
Puttas	65,935	62,125	...	3,810
Average holding per putta	5 6	5 9	3	...
Average amount payable per putta	7-3-5	7-7-2	0-3-9	...
Average number of ploughs per putta	4	5	1	...
Do. of ploughing bullocks	9	103	13	...
Do. of cows	15	16	1	...
Do. of female buffaloes	1	1	...	...
Do. of sheep	22	26	4	...

21. Ploughs are not articles which are kept, but they are manufactured and it cannot be said that the increase in this item has been caused by a Disease, famine, large and continued exportations to all the great Cattle F

even as far as the Tinnevely district, and the storm of the 2nd May last which in one night swept off no less than 52,650 animals, have all operated to decrease the number of cattle and sheep, but these have nevertheless increased to an extent which, when multiplied by the number of puttas, gives a total of 23,268 head.

22. To sum up. The accounts show that the ryot of 1871-72 is better off than the ryot of 1865-66 in the following points:—

He has a larger holding; he pays less per acre for it; he has more ploughs, more bullocks, more cows, and more sheep.

He is equally well off in the matter of female buffaloes which are not now thought such desirable property as they were when wodder carts were more in vogue.

And he is not worse off in anything.

23. So much for statistics.

24. My personal experience, which, as I have been in this division for a lengthened period, have moved about it a great deal, and am personally acquainted with a large number of the inhabitants of all classes and stations, has been, I believe, considerable, entirely supports the statistics.

25. The ryot class has, from the highest to the lowest, risen in condition. One sure sign is increase in litigation. The better off the ryots become the more they quarrel. They complain much more readily than they did against the village officials, a token that they are more independent. Many who were content to live in a thatched mud house, now have one of brick and mud and tiled. When I came into the district in 1866, wodder (solid wheeled) carts were used all over my division. These have disappeared within the last two years in a most marvellous manner, and though the wodder build is retained in a modified shape, the wheels of nearly all carts are spoked and tired. It is almost as rare now to meet a cart of the old kind as it was formerly to see one of the description at present used. The merchant no longer is the sole money-lender of the village. The rich ryots themselves dabble in loans and make handsome profits out of them. One sees now-a-days, at feast times, better cloths on the men, and the women wear gayer dresses and more jewellery than heretofore, and everything denotes that the ryot has more money to spend and consequently is in a better condition than he was five years since.

26. In point of education the ryot has shown some slight sign, and I think that more boys are taught to read and write than when I first came here. In point of sanitation, he is as hopeless as ever; all argument excepting a criminal prosecution is thrown away upon him, and as regards farming operations and implements, I do not see the least improvement.

* Marked No. I.A.

27. I append to this report a statement* in the form appended to paragraph 4 of the Proceedings of Government, Revenue Department, No. 712, dated 1st May last.

28. SEASON.—The season was on the whole a fair one, but there was an almost total failure of rain in part of the Denkenicottah and throughout the Pennagaram divisions, in which latter the whole ayacut of some tanks was left waste for want of water, and the dry crops yielded an extremely small outturn. Having made not only extensive tours of my range in connection with the census, but also a special one of the Pennagaram division in consequence of the Tahsildar of Dharampury having expressed fears that a famine was impending, I can speak with more than usual confidence of the state of the season everywhere. Several irrigation works under which I was compelled to grant remissions were inspected by me twice and some of them thrice during the year.

29. In the Krishnagherry taluq, and around Palacode and Karimangalum in the Dharampury as well as in the vicinity of Oossoor, the season was very good, and the outturn of both wet crops quite up to the average.

MORTUARY STATE OF THE DIVISION.—Public health during the year under report was not so bad as the severe outbreaks of fever which prevailed in previous seasons did not exist during the year. Though this disease occurred, as it always must in a jungly and broken country, it has been much less severe and has decreased a good deal. This may perhaps not appear from mortuary

statistics to be the case, but a recent careful and personal examination which I have made into these registers throughout my division leads me to believe that a very large number of deaths put down to fever are not really caused by it, but by some other disease, the name and nature of which being unknown to the people they set it down as that which is their greatest scourge.

31. Cholera appeared in isolated spots in all the three taluqs of Oossoor, Dharampury, and Krishnagherry, and I traced the outbreaks in every instance to imported cases. My Dresser was sent out with medicines, and was assisted by the Tahsildars in carrying out the necessary sanitary arrangements, and every effort was made to establish a quarantine of the infected localities.

32. No cholera occurred at any festivals, and the disease was kept out of all the main towns and villages. Where it appeared its existence was of but short duration, its character was mild, its spread but small, and the deaths caused by it were few.

33. Small-pox manifested itself in a few villages but did not spread.

34. The Vaccinators paid from the special fund raised for that purpose and my Dresser made a large number of vaccinations.

35. Amongst cattle there were a few deaths caused by murrain, but there was no severe or extensive outbreak of disease.

36. The cyclone of the 2nd May, however, as mentioned in my Special Report No. 391 dated 27th June last, caused the death, in twenty-four hours, of no less than 52,650 head of bullocks, sheep, etc. Having, in my letter above alluded to, given all the particulars available with regard to this matter, I do not think it necessary to here recapitulate them.

37. PRICES.—The fall in prices noticed in my last report continued during the past year.

38. A succession of good seasons and the absence of famine in other districts has, undoubtedly, owing to the supply of grain considerably exceeding the demand, caused this falling off in market values. The effect of this began to manifest itself during the year under report, and is doing so to a still more marked degree during the current one in the relinquishment of lands which, from their position and quality, are incapable, for the present, of profitable cultivation.

39. RYOTS' HOLDINGS.—The annexed statement shows the particulars under this head:—

	Extent.	Assessment.
Ryots' holdings for Fasli 1280	3,88,261	4,78,807
Deduct land given up in Fasli 1281	26,091	28,231
Remainder...	3,62,170	4,50,576
Lands taken up for Fasli 1281	9,503	12,397
Total holdings for Fasli 1281...	3,71,673	4,62,973

	Extent.	Assessment.
Fasli 1280	3,88,261	4,78,807
„ 1281	3,71,673	4,62,973
Decrease...	16,588	15,834

40. It will be observed from the marginal note that there has been a large decrease in "Ryots' holdings," as compared with last year.

41. This is owing chiefly to very considerable relinquishments of occupied lands caused by the fall in prices.

42. The extent of relinquishments under the head of "Wet" is very nearly covered by that of wet lands taken up. The great source of the falling off has been the relinquishment of dry lands, and the Oossoor taluq, where, owing to the famine prices, a great rush for land for cultivation was made during the latter of those seasons, nearly half of the total.

SETTLEMENT REPORT OF SALEM.

43. ACTUAL CULTIVATION INCLUSIVE OF WASTE CHARGED.—As compared with last year, there was a decrease in actual cultivation as shown below :—

Fasli.	Extent.	Assessment.
1280	3,87,582	4,75,887
1281	3,69,635	4,53,192
Decrease...	17,947	22,695

44. The decrease in ryots' holdings previously explained and the unfavourable nature of the season in part of the Denkenicottah and the whole of the Pennagaram divisions, gave rise to this falling off.

45. WASTE REMITTED AND WASTE CHARGED.—The comparative abstract statement given

	Waste charged.	Waste remitted.
Fasli 1280	13,914	2,920
" 1281	15,294	9,781

in the margin shows the particulars under this head. The increase in remissions was owing to the causes already mentioned in paragraph 2 and to there being several tanks in this division which have from time to time breached, and

which, though their condition has been duly brought to the notice of the Department of Public Works, have not yet been repaired. I made careful enquiries into each case and inspections of several irrigation works and satisfied myself that the remissions granted were called for.

46. SHAVY REMISSIONS.—The remissions under this head amounted to Rupees 432-1-3, which is in excess of the sum granted last year by Rupees 409-8-3. I inspected some cases myself and exercised the strictest scrutiny into all laid before me, many of which were rejected.

47. The reasons given for the grant of waste remissions apply equally to these. As required in the Board's Circular Memorandum, dated 20th June last, an enclosure to Statement No. 4 has been prepared in the prescribed form and is sent herewith.

48. COWLE HOLDINGS.—There is a decrease of Rupee 0-9-11 under the head of "Permanent Cowle" caused by the relinquishment of a small extent of this description of land by its holder.

49. Sugar-cane was cultivated to an extent of acres 410-4-7, assessed at Rupees 1,840-12-1 in excess of the previous year. There is no particular reason for the increase in the cultivation of this product beyond the fact of its being of a highly remunerative character, and of there being a sufficient supply of water in the tanks under which it was grown to allow of this crop being put down.

50. With the exception of a few stray plants raised in backyards and gardens, cotton was not cultivated during the year under report.

51. Indigo is entirely unknown.

52. LAND AND SUNDRY SOURCES OF REVENUE.—Particulars under this head are shown below :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled ...	75,948 4 2	75,948 4 2	... ..	... ..
Not permanently settled including Shrotriem Jodi ...	18,552 4 4	19,281 12 2	729 7 10	... ..
Ryotwar ...	4,40,576 9 8	4,17,918 13 11	... ..	22,657 11 9
Land Revenue, Miscellaneous ...	16,431 12 2	16,604 2 5	172 6 3	... ..
Total...	5,51,508 14 4	5,29,753 0 8	... ..	21,755 13 8
Revenue ...	14,658 0 0	11,744 12 3	... ..	2,913 3 9
including Mis- ...	1,16,016 12 6	1,16,041 11 2	24 14 8	... ..
... ..	13,017 13 1	3,862 9 6	... ..	9,155 3 7
... ..	39,578 0 0	36,632 4 6	... ..	2,945 11 6
	7,34,779 7 11	6,98,034 6 1	... ..	36,745 1 10

53. NOT PERMANENTLY SETTLED INCLUDING SHROTRIEM JODI.—The increase under this head has been occasioned by the enfranchisement, previously alluded to, of two agharam villages.

54. RYOTWAR.—The large decrease under this head of Rupees 22,657-11-9 is attributable to the great number of relinquishments, the causes of which have already been explained.

Revenue from sequestered Inams.
Rent on fruit trees.
Do. Palmyra trees.
Revenue fine.

55. LAND REVENUE, MISCELLANEOUS.—
There is a small increase of Rupees 172 under this head which has been chiefly in the items entered in the margin.

56. FOREST REVENUE.—The decrease of Rupees 2,913-3-9 in this item is due to a falling off in the sales of timber and sandal-wood, which latter the Forest Department has, for some time past, ceased to cut owing to the ripe wood being at present almost exhausted.

57. ABKARI.—The increase of Rupees 24, which appears under the head "Abkari, Miscellaneous," is too small to need explanation.

58. INCOME-TAX.—The decrease under this head is one which could only follow, not only from the reduction of the rate of the tax, but also from the increase of the minimum income liable to it, caused by the passing of Act XII. of 1871.

59. STAMP.—The cause of the decrease of Rupees 2,945-11-6 in this item is one for which I am unable to fully account. It is, however, to be said that the people being better acquainted with the Stamp Act than they were, do not now, as they formerly did, write petitions and documents on a higher stamp than necessary, and that transfers are now taken on one anna instead of eight anna stamps. I do not think that there has been any appreciable diminution in litigation.

60. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE.—The annexed statement shows the particulars under this head :—

Items.	Total Demand.			Collections within the Fasli.			Balance.			Subsequent collections up to 31st July 1872.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled ...	75,948	4	2	63,948	8	8	11,999	11	6	2,612	9	9	9,387	1	9
Not permanently settled inclusive of Miscellaneous.	4,53,804	12	6	3,96,834	12	1	56,970	0	5	20,826	0	3	36,144	0	2
Total...	5,29,753	0	8	4,60,783	4	9	68,969	11	11	23,438	10	0	45,531	1	11
Forest Revenue ...	11,744	12	3	11,744	12	3	...	...	...	...	...	...	...	...	...
Abkari, including Miscellaneous...	1,16,041	11	2	1,01,958	5	10	14,083	5	4	5,000	0	0	9,083	5	4
Income-tax ...	3,862	9	6	3,849	6	2	13	3	4	...	...	...	13	3	4
Stamps ...	36,632	4	6	36,632	4	6	...	...	...	...	...	...	...	...	...
Total...	6,98,034	6	1	6,14,968	1	6	83,066	4	7	28,438	10	0	54,627	10	7

As will be seen from the above, the total demand for the year under all heads of revenue amounted to Rupees 6,98,034; of this Rupees 6,14,968 were realized within the Fasli and Rupees 28,438 up to the end of July, leaving a balance of Rupees 54,627 which is that of the last fasli by Rupees 22,003. Orders have been issued to the taluq officials with the collections.

61. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF ARREARS.—
ment of Fasli 1281, the amount of arrears due was Rupees 1,10,692. Of this, were collected and Rupees 3,533-8-11 remitted within the fasli. Subsequ

July amount to Rupees 380-4-4, the balance after deducting this amounts to Rupees 18,944-7-3. Of this, Rupees 16,200-4-2 are recoverable, Rupees 323-15-10 doubtful, and Rupees 2,420-3-3 irrecoverable. The last item consists almost entirely of unrealized dues on lands sold in satisfaction of arrears of revenue.

62. The arrears due under the Income-tax Act of 1860, which have been repeatedly reported to be irrecoverable, are still retained in the accounts. I again beg to draw attention to this, as well as to an item of Rupees 21 under the head of Fishery Rents which is of eight years standing and which, like the Income-tax, cannot be recovered.

63. INTEREST.—The usual memorandum showing the amount of interest realized under the different heads of revenue is forwarded.

64. COERCIVE PROCESS.—Property to the value of Rupees 8,588-10-10 was attached for the recovery of arrears amounting to Rupees 16,023-7-5, but a greater part of this sum was paid on attachment and the value of the property actually sold was only Rupees 2,528-15-10.

65. VILLAGE AND TALUQ ACCOUNTS.—The village accounts of the Krishnagherry and Dharampury taluqs were examined throughout, but the orders of the Board of Revenue stating that this work was not to form a portion of the settlement being received before those of the Oosoor taluq were taken in hand, they were not scrutinized.

66. Those examined were kept according to the Manual, and were a considerable improvement upon those of former years.

67. The taluq accounts were examined and found to have been properly kept.

68. The Curnams were each personally warned as to the recent order regarding erasures and interlineations.

69. DEATH AND BIRTH REGISTERS.—I had every one of these in ryotwar villages of the division totalled by my clerks; the births and deaths checked by comparison with the population and the rate "per mile" in each Curnam's circle calculated. I again went over them myself checking the totals in many cases and making enquiries where I thought that anything was wrong.

70. I believe the registers in all of my taluqs to now be very tolerably correct, especially in the matter of deaths, but I consider that the causes of death are very frequently incorrectly registered.

71. LAND ACQUIRED BY PUBLIC SERVANTS.—The usual statement of lands acquired by public servants in this division is forwarded.

72. Each individual statement has been checked by a written account and certificate given by each Curnam and declared by him, before me, to be correct, and by an examination of Village No. 5.

73. CONDUCT OF SUBORDINATES.—The conduct of my subordinates has been good. My Sheristadar C. Thanicachella Moodelly has continued to give me satisfaction. Mr. Jones, the Tahsildar of Dharampury, has, I believe, turned over an entirely new leaf, and has of late given me no reason to find fault with him. P. T. Rajagopala Chari, the Tahsildar of Oosoor, and A. Venketa Sooba Row, the Deputy Tahsildar of Denkenicottah, both left me during the year under report, on promotion. They were, whilst under me, able and energetic officers, and I was sorry to lose them. S. Seshagherry Row and Tiroovengadam Pillay filled the vacancies caused, the former as Tahsildar of Krishnagherry and the latter as the Deputy Tahsildar of Pennagaram. Seshagherry Row is active and well acquainted with his duties, and has, so far, given me satisfaction. Tiroovengadam Pillay has not been with me long enough to allow of my expressing opinion regarding him.

Oosoor,
September 1872.

(Signed) J. F. PRICE,
Sub-Collector.

(True Copy.)

(Signed) J. W. JOHNSTON,
Deputy-Collector.
for Collector.

SETTLEMENT REPORT

OF

SOUTH CANARA.

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I HAVE the honour to submit the usual annual report on the settlement of the revenues of this district in Fasli 1281 (A.D. 1871-72), accompanied by the prescribed statements which this year include the Quinquennial returns.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE.—*Statement No. 1.*—The several taluqs in the district were settled during the year by their respective divisional officers, viz., Mangalore and Uppinangadi by the Acting Collector Mr. Webster; Cundapur and Udipi by the Head Assistant Collector Mr. Sturrock; and Cassergode by the Assistant Collector Mr. McIver. The period occupied for the settlement of each taluq and the places at which the Jummahbundy was made are detailed in Statement No. 1. The settlement was commenced on the 29th January and lasted till the 26th March 1872.

3. NUMBER OF PUTTAS.—The number of puttass issued during the Fasli exceeded the previous year by 251, and is chiefly

	RS.
1280.....	37,056
1281.....	37,307
Increase.....	251

new lands having been taken up.

4. RAINFALL.—The following shows the quantity of rain

to March 1872 inclusive, the result being an increase of 9 inches and 7 registered in the previous year.

SETTLEMENT REPORT OF SOUTH CANARA.

Months.				1870-71.	1871-72.
				INCHES.	INCHES.
1. April	...	...	...	0.43	1.65
2. May	...	...	...	0.70	9.22
3. June	...	...	...	36.04	39.99
4. July	...	...	...	40.21	48.27
5. August	...	...	...	20.06	16.62
6. September	...	...	...	10.58	15.33
Total...				108.02	131.08
Average...				18.00	21.84
7. October	...	...	...	17.43	8.06
8. November	...	...	...	0.79	2.97
9. December	...	...	...	...	0.35
10. January...	...	...	...	4.93	...
11. February	...	...	...	0.94	...
12. March	...	...	...	0.62	...
Total...				24.71	11.38
Average...				4.94	3.79
Grand Total...				132.73	142.46
Net Increase...				...	9.73

5. SEASON.—The season was not so favourable for agricultural operations as it was last year. The rainfall, though copious, was untimely. The monsoon commenced earlier than usual, and the downpours in the first four months were so heavy, and the breaks in the season during the subsequent months so repeated, that the first rice-crop of the district suffered both from excessive moisture when the plants were young, and from scarcity of water when they were about to come to maturity. The result of this was, of course, a poor outturn. The second and third crops fared better, and the produce of cocoanut and areca trees was more abundant than in the preceding year.

6. SANITARY CONDITION.—The general health of the district during the fasli shows a decided improvement over its predecessor. Small-pox, which carried away nearly 3,500 souls during the last year, was not so general or so virulent during the year under report. The mortality from cholera was also less than in Fasli 1280, but the number of men that died from fever increased from 4,892 to 5,947, or 22 per cent. over the deaths of Fasli 1280:—

Faslis.	Cholera.	Small-pox.	Fever.	All other Causes.	Total.
1280	508	3,499	4,892	10,244	19,143
1281	379	317	5,947	10,192	16,835
	Decrease.		Increase.	Decrease.	
Difference...	129	3,182	1,055	52	2,308

7. DEATH OF CATTLE.—The health of cattle was not as good as in the previous year, notwithstanding the abundance of pasturage. Murrain prevailed in several parts of the district, and 1,048 head of cattle. The number destroyed by wild animals is also larger. The abstract given below shows the number of deaths during the fasli as compared with the preceding.

SETTLEMENT REPORT OF SOUTH CANARA.

3

Faslis.	DEATHS.		
	By Disease.	By wild Animals.	Total.
1280	5,825	1,629	7,454
1281	8,048	2,052	10,100
Increase.			
Difference...	2,223	423	2,646

8. PRICES.—The wholesale prices of grain in comparison with those of Fasli 1280 and the average prices of the past ten years are shown in the subjoined statement. Owing to the large falling off in the demand for export the prices of all kinds of grain have fallen below the prices of the previous year and the average of the past ten years :—

Grains.	Average Price for ten Years from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Increase or Decrease in Fasli 1281 as compared with the Average.	Per-centage.	Increase or Decrease in Fasli 1281 as compared with Fasli 1280.	Per-centage.
1	2	3	4	5	6	7	8
Paddy, 2nd sort, per garce ...	160	133	132	Decrease. 28	21·21	Decrease. 1	...
Rice, 1st sort, per garce ...	472	419	407	65	15·97	12	2·94
Do. 2nd sort, per garce ...	364	310	307	57	18·56	3	0·97
Raggy... ..	242	183	157	85	54·14	26	16·54
Horse-gram ...	300	234	221	79	35·74	13	5·88

9. EXPORT OF RICE.—The following statement shows the exports of rice to the several ports, in comparison with those of Fasli 1280. The decrease occurs chiefly in the exports to Malabar owing to that district having received supplies from the interior by railway, and owing, it seems, to the competition there of cheap rice from Bengal grown on more lightly assessed lands.

Ports.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Aden	467	480	13	...
Arabia and other ports in the Persian Gulf	52,492	50,747	...	1,745
Kutch	35,293	33,371	...	1,922
Guzerat ... ..	...	534	534	...
Portuguese ports	1,07,698	1,34,438	26,740	...
Pondicherry	1	...	...	1
Bombay	1,02,575	1,92,905	90,330	...
Scinde	85	...	...	85
Dwarka	6,821	745	...	6,076
Malabar	3,77,544	2,37,841	...	1,39,703
Mooa... ..	...	42	42	...
Kurrachee...	139	139	...
Zanzibar	6,173	6,173	...
Total...	6,82,976	6,57,415	1,23,971	...
Net decrease...

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10. EXPORTS OF COFFEE.—The exports of coffee also show a decrease of 8,802 cwts. and this is owing to the yield of the plantations having been less than in Fasli 1280, and to the demand from the Persian Gulf having fallen off considerably owing to some of the vessels that conveyed coffee in the previous year having been wrecked in the storm of that year :—

Ports.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	CWTS.	CWTS.	CWTS.	CWTS.
United Kingdom	36,704	28,856	...	7,848
Persian Gulf	22,599	6,987	...	15,612
All other ports	17,993	27,763	9,770	...
Malabar	15,963	20,851	4,888	...
Total...	93,259	84,457	14,658	23,460
Net Decrease...	...	...	...	8,802

11. RYOTS' HOLDINGS.—*Statement No. 3.*—Owing to the unsurveyed condition of the district the area of lands under occupancy cannot be given.

12. CULTIVATION AND SETTLEMENT.—The following abstract is intended to exhibit the Jummahbandy Settlement of the year under report, inclusive of miscellaneous items, but exclusive of the remissions granted at the Settlement :—

	Last Fasli (1280).			Present Fasli (1281).			Increase.			Decrease.		
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.
Dry...	12,74,635	6 1	.....	12,75,496	8 4	...	861	2 3	...	...	...
Wet...	42,919	7 6	.....	85,798	13 1	...	42,879	5 7	...	...	...
Add Road Cess...	...	13,17,554	13 7	.....	13,61,295	5 5	...	43,740	7 10	...	...	...
Total...	...	42,919	7 6	.....	85,798	13 1	...	42,879	5 7	...	...	...
Deduct Remissions—	...	70,012	3 2	.....	70,058	5 2	...	46	2 0	...	...	...
Road Fund	1,12,931	10 8	...	1,55,857	2 3	...	42,925	7 7	...	...	...
Other remissions as particularized in Statement No 4	12,04,623	2 11	...	12,05,438	3 2	...	816	0 3	...	...	...
Of Total...	...	58,165	12 8	...	52,517	12 3	5,648	0 5
Oriz. etc.	...	2,62,788	15 7	...	12,57,955	15 5	...	816	0 3	...	5,648	0 5

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13. RYOTWAR DEMAND.—The increase under the head of Ryotwar Revenue may be explained as follows:—

Amount of Settlement for 1280.....	RS.	A.	P.
	12,74,635	6	1

Add

Assessment on lands newly taken up in Fasli 1281	1,563	7	1
Assessment on wurgs assigned in lieu of Tasdik, but resumed on account of the temples having been in ruins for twelve years, vide paragraph 61 of Report for Fasli 1280	2	2	6
Zari Agraharam Inam resumed under G. O., R. D., dated 29th June 1871, No 1,126	48	2	9
Assessment on land taken up for building Hemmady Salt Kottar, but subsequently returned on the abolition of the Kottar.....	1	0	0

	1,614	12	4
	12,76,250	2	5

Deduct

Reduction in the amount of assessment on Cadapara wurgs with reference to Board's Proceedings dated 15th May 1872, No. 754	720	14	6
Assessment on wurgs assigned for Zari Brahmadaia in Mangalore Taluq.....	31	0	0
Assessment of lands taken up for public purposes in Mangalore	1	11	7

	753	10	1
--	-----	----	---

Balance...	12,75,496	8	4
Increase...	861	2	3

14. PERMANENT REMISSIONS.—These were less than those granted in the previous year by Rupees 18-9-8, as shown below:—

Permanent remissions for,1280	RS.	A.	P.
	2,58,375	7	11

Add

Assessment on wurgs assigned in lieu of Zari Brahmadaia...	31	0	0
Assessment on land taken up for public purposes	1	11	7

	32	11	7
--	----	----	---

	2,58,408	3	6
--	----------	---	---

Deduct

Assessment on wurgs assigned in lieu of Tasdik, but resumed on account of the temples having been in ruins for twelve years, vide paragraph 61 of Report for Fasli 1280	2	2	6
Zari Agraharam Inam resumed under G. O. dated 29th June 1871	48	2	9
Assessment of land taken up for building Salt Kottar at Hemmady, but subsequently returned on the abolition of the Kottar	1	0	0

	51	5	3
--	----	---	---

Balance...	2,58,356	14	3
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Decrease...	18		
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15. JUMMAHRANDY REMISSIONS.—Statement No. 4.—The remissions granted

Settlement exceeded those of F

Rupees 46-2-0. The increase

under the three heads not

The increase in the first i

lands which remained uncultivated during the last year, having been th

plough and charged with assessment. The increase under the head of Board Shifares was caused by the transfer of five wurgs to this head in consequence of their Tarrow assessment having been found unequal to the extent under occupation. The increase in the third item is owing to the abatement made in the assessment of two wurgs, situated in the Hannar Magani of the Kindapur Taluq, and resigned by their occupant. As the lands were, however, cultivated by the brother of the said occupant, the Settlement was made with reference to the outturn of the fields.

16. The decrease in the remissions occurred chiefly in the marginal items. In the first it was due to the lands unoccupied in the previous year having been this year cultivated and charged with assessment; and in the second to the transfer of five wurgs to the Board Shifares head, and also to others having been brought up to the full assessment (Bhurthy.)

	Decrease.	RS.
Land unoccupied.....		41
Deficiency of land and over-assessment		144

17. CULTIVATION OF SPECIAL PRODUCTS.—The only special product grown in this district is sugar-cane. The extent of land on which this crop was raised fell short of the previous Fasli by 107 acres, and this is probably owing to the ryots having preferred the cultivation of rice to that of cane in consequence of less demand for jaggery.

	ACRES.
Fasli 1280	969
„ 1281	862
Decrease....	107

18. MISCELLANEOUS DEMAND. *Statement No. 5.*—The revenue from this source results in a net decrease of Rupees 5,690-14-6; the chief items which have contributed to it being the cultivation of jungle-land newly cleared by burning and the revenue derived from coir.

	Decrease in Fasli 1281.
	RS.
Kumari cultivation.....	3,800
Revenue derived from coir	1,759

19. The decrease in the first of these items is owing to a less extent of land having been cultivated, as also to a less extent having been charged with the penal rate of Rupees 8 an acre. The marginal abstract shows the demand on account of Kumari cultivation in comparison with Fasli 1280.

20. The falling off in the coir-revenue is owing to a smaller quantity of coir having been in store in the beginning of the Fasli under

report. The price fetched for this article during the year averaged Rupees 47-11-5, and though this sum is larger than the price at which coir was sold in Fasli 1280, yet the revenue has fallen by Rupees 1,759-8-0.

21. The fluctuations in the other items are small, and call for no special remarks.

22. In my letter to the Board dated 17th May 1872, I suggested, for their consideration the advisability of transferring to the head of the Jungle Conservancy Fund the collections now made under the two heads “Tax on trees on unassessed lands” and “Rent of gardens and topes;” but as no orders have as yet been received on this subject, I am unable to transfer them. The Jungle Conservancy Funds of this district are in a state of insolvency, and the transfer of these to that head would be an assistance.

DEMAND OF NOT PERMANENTLY SETTLED ESTATES. *Statement No. 6.*—There being no such estates in this district this statement is nil.

ON ACCOUNT OF SUNDRY SOURCES OF REVENUE. *Statement No. 7.*—The statement of sundry sources of revenue gives a net increase of Rupees 63,145 as shown in the margin. The fluctuations under each head will be explained hereafter.

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Items.	Fasli 1280.	Fasli 1281.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	1,44,526	1,44,313	...	213
Salt	5,45,252	6,31,674	86,422	...
Sea Customs	75,325	75,870	545	...
Stamps	1,53,308	1,67,408	14,100	...
Income-tax	53,411	15,702	...	37,709
Total...	9,71,822	10,34,967	1,01,067	37,922
Net Increase...	...	...	63,145	...

25. *Abkari*.—The decrease under this head is small, and is the result of less amount having been realized by the sale of confiscated liquors.

26. The sales of salt both for home and inland consumption show a decided increase over those of the past year. The Board will see from the subjoined abstract that the increase amounted to no less than 43,208 Indian Maunds. This increase is due to an increased demand for home consumption, owing to the people having been prevented, by the unsettled state of the weather, from laying in the usual stock of saline earth for their use, and also to a great demand for salt during the year in the Mysore country:—

Faslis.	Home Con- sumption.	Inland Con- sumption.
	IN. MDS.	IN. MDS.
1280... ..	1,44,497	1,27,225
1281... ..	1,68,601	1,46,329
Increase...	24,104	19,104

27. The wastage of salt during the Fasli amounts to Indian Maunds 5,327, or 4,245 Indian Maunds below that in Fasli 1280, as exhibited in the subjoined abstract, for the writing off of which sanction is solicited:—

Fasli.	Quantity stored.	Outturn of the Stores.	Wastage.	Per- centage.
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
1280	2,18,282	2,08,710	9,572	4.38
1281	2,30,390	2,25,062	5,327	2.31
Increase...	12,108	16,352	Decrease. 4,245	2.7

28. The increase of wastage over 5 per cent. occurred chiefly at the depôts at Nil Anagally, Hallady, and Mabukal. In the first it is due to salt conveyed from the depôt to replenish the stock at Nileshtar having been destroyed by rain during the depôts at Anagally, Hallady, and Mabukal, the wastage has resulted from the salt in store for more than three years.

29. *Sea Customs*.—The demand on account of Sea Customs exceeds that of the previous year. This increase is due to a larger export

increase would have been much larger had it not been for the heavy falling off in the duty collected (Rupees 15,777) on private salt imported from Goa.

30. *Stamps.*—The stamp-revenue has risen over that of the previous year by Rupees 14,100. Out of this increase, Rupees 10,577 occur under Judicial or Court Fees Stamps, and Rupees 354 under Non-Judicial. The former is due to the increased amount of litigation during the latter part of the Fasli under report, and the latter to the increase in monetary transaction. They are both indications of increasing wealth.

31. *Income-Tax.*—The income-tax demand fell short of the previous Fasli by Rupees 37,709 in consequence of the passing of Act XII. of 1871, by which the tax was reduced from 6 to 2 Pies in the rupee, and incomes below Rupees 750 per annum were exempted from taxation, while formerly all incomes above Rupees 500 were assessed.

32. *TOTAL LAND AND SUNDRY SOURCES OF REVENUE.*—The following abstract shows the total demand on account of land and sundry sources of revenue compared with Fasli 1280. The result is a net increase of Rupees 58,312 occurring chiefly under the head of Salt:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land revenue	12,62,789	12,57,956	...	4,833
2. Sundry sources of revenue	9,71,822	10,34,967	63,145	...
Total...	22,34,611	22,92,923	63,145	4,833
Net Increase...	...	...	58,312	...

33. The Demand, Collection, and Balance of all sources of current revenue is shown below:—

Items.	Demand.			Collection.			Balance.			Subsequent Collection up to 31st August 1872.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue.	12,57,955	15	5	12,08,974	7	6	48,981	7	11	36,899	13	10	12,081	10	1
2. Sundry sources of revenue ...	10,34,967	6	2	10,06,870	14	1	28,096	8	1	21,656	6	4	6,440	1	9
Total...	22,92,923	5	7	22,15,845	5	7	77,078	0	0	58,556	4	2	18,521	11	10

34. Out of the entire demand of Rupees 22,92,923-5-7, Rupees 22,15,845-5-7 were collected within the Fasli, and Rupees 58,556-4-2 subsequently in the months of July and August, leaving still a balance of Rupees 18,521-11-10 to be collected.

Land Revenue.

	RS.	A.	P.
Mangalore	479	2	7
Cassergode	3,967	4	11
Uppinangadi	944	7	10
Udipi	2,897	4	5

The balance under Miscellaneous items

Miscellaneous.

	RS.	A.	P.
.....	39	10	11
.....	3,672	1	9
.....	6	5	1
.....	75	5	5

35. The balance under Land Revenue appertains to the taluqs noted in the margin and is the result of the outturn of the crops during the Fasli having been much below the average. Strict instructions were issued to the Tahsildars to realize the amount at an early date.

occurs chiefly in the Cassergode Taluq, where it comprises of the assessment on the Kumari cultivation. Steps are being taken for the early collection of the balance. The balance under Abkari is due to the concession granted by the Board to the contractors of the Mangalore and Udipi Taluqs in their Proceedings dated 24th April and 7th June 1872, Nos. 663 and 928.

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37. DEMAND, COLLECTION, AND BALANCE OF ARREARS. *Statement No. 8.*—The following abstract shows the demand, collection, and balance of arrears :—

Particulars.	Land Revenue.			Sundry Sources of Revenue.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of Fasli 1281.	37,832	3	1	13,389	15	7	51,222	2	8
Amount collected within the Fasli	34,067	7	3	13,334	7	7	47,401	14	10
Remainder...	3,764	11	10	55	8	0	3,820	3	10
Amount remitted within the Fasli	235	4	5	39	0	0	274	4	5
Balance at the close of the Fasli... ..	3,529	7	5	16	8	0	3,545	15	5
Deduct subsequent collections to the end of August 1872	575	8	3	16	8	0	592	0	3
Net Balance...	2,953	15	2	.....			2,953	15	2

38. The arrears at the beginning of the Fasli amounted to Rupees 51,222-2-8; out of this sum Rupees 47,401-14-10 were collected within the Fasli, and Rupees 274-4-5 were remitted, leaving a balance of Rupees 3,545-15-5. Subsequent collections to the end of August 1872 reduced this balance to Rupees 2,953-15-2. This sum may be classed as follows :—

	Land Revenue.			Miscellaneous.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recoverable	593	4	0	2,138	4	3	2,731	8	3
Doubtful... ..	71	5	4	.....			71	5	4
Irrecoverable	63	13	0	87	4	7	151	1	7
Total ..	728	6	4	2,225	8	10	2,953	15	2

39. *Recoverable.*—The recoverable balance of Rupees 2,731-8-3 will be realized at an early date.

40. *Doubtful.*—Certain lands in the Uppinangadi Taluq were advertised for sale in consequence of their occupants having failed to pay the assessment. The sale was to take place in the month of July, but in consequence of the heavy floods during the monsoon it was found necessary to postpone it, and as the postponement left it in the category of uncertainties the sum of Rupees 71-5-4 has been entered under the head Doubtful.

41. *Irrecoverable Arrears.*—The following abstract gives the Fasliwar particulars of the irrecoverable balance, for the writing off of which sanction is requested :—

Faslis.	Land Revenue.			Miscellaneous.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1277 ... ..	.....			18	5	5	18	5	5
1278 ... ..	.....			18	5	5	18	5	5
1279	7	13	3	19	2	8	26	15	11
1280	55	15	9	31	7	1	87	6	1
Total...	63	13	0	87	4	7	151		

42. Out of the Land Revenue Arrears of Fasli 1279, Annas 6-3 excess of one rupee on certain small holdings in the Cassergode Taluq

of the Settlement Report for Fasli 1279. As these holdings were inadvertently assessed in excess of the limit authorized by me, the difference ought to be remitted to the ryots. The remaining Land Revenue balance of Fasli 1279 and the entire arrears of Fasli 1280 constitute the assessment of certain lands sold for arrears of revenue in the Cassergode and Uppinangadi Taluqs, and purchased on behalf of Government. The defaulters are poor and possess no property to meet the demand.

43. Out of the miscellaneous balance of Rupees 87-4-7, Rupees 73-5-8 constitute the quit-rent due on Elizabeth Coelho's compound suspended under orders of the Board, dated 8th July 1868, No. 5,020, pending the result of the suit for the cancelment of the grant. These arrears hitherto appeared under the head "Doubtful," but as the suit has been since disposed of in favour of Government, and as the entire amount of the expenses incurred by Government as well as the value of the produce of the garden from the date of the filing of the suit to the date it came to the possession of Government have been paid up, this sum is not further recoverable, and is accordingly classed as such.

44. Of the remaining amount of Rupees 13-14-11, Annas 13-3 belong to Fasli 1279, and the rest Rupees 13-1-8 to Fasli 1280; the former forms a portion of the quit-rent on certain house-sites in the Cassergode Taluq, which I assessed, in Fasli 1279, at the rate of Rupees 6 an acre, and which the Board in their Proceedings dated 10th February 1870, No. 968, disapproved. Out of the excess assessed at this rate, Rupees 60-14-1 were already sanctioned to be remitted in the Board's Proceedings on the Settlement Report for Fasli 1279; a further sum of Annas 13-3 still remains to be written off. The latter is the assessment on lands cultivated but not included in the Jummahbandy. The land on which this amount was due was sold for arrears of revenue, and purchased on behalf of Government. The cultivator is a man of straw, and therefore the amount is irrecoverable.

45. TOTAL COLLECTIONS.—The entire collections, both current and arrears, amounted during the year to Rupees 22,63,247, showing a net increase of Rupees 54,363 over the collections of the preceding year. The increase is chiefly under the head of salt, the reasons for which have already been explained. The following abstract shows the total collections compared with those of Fasli 1280:—

Items.	FASLI 1280.			FASLI 1281.			DIFFERENCE.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue, Ryotwar..	11,408	11,79,628	11,91,036	24,155	11,65,004	11,89,159	.....	1,877
Miscellaneous	6,581	46,039	52,620	9,912	43,971	53,883	1,263	.....
Total ...	17,989	12,25,667	12,43,656	34,067	12,08,975	12,43,042	1,263	1,877
Abkari	6,637	1,31,574	1,38,211	12,952	1,16,247	1,29,199	.....	9,012
Salt ... ..	.....	5,45,252	5,45,252	.....	6,31,674	6,31,674	86,422	.....
Sea Customs ... ..	.....	75,324	75,324	.....	75,870	75,870	546	.....
Stamps ... ..	.....	1,53,308	1,53,308	.....	1,67,408	1,67,408	14,100	.....
Stamp tax	160	52,973	53,133	382	15,672	16,054	.....	37,612
Total ...	6,797	9,58,431	9,65,228	13,334	10,06,871	10,20,205	1,01,068	46,991
Total ...	24,786	21,84,098	22,08,884	47,401	22,15,846	22,63,247	1,02,331	47,968
	.....	.....	.....	.....	.....	.....	54,363	.....

FOR THE COLLECTION OF REVENUE.—For the collection of arrears it was necessary to resort to the coercive process in 39 instances. In 6 cases, immoveable property

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to the value of Rupees 209-10-0 had to be sold for the realization of arrears to the extent of Rupees 151 10-11. Moveable property for the collection of Rupees 3,683-12-2 was also sold.

47. **GROSS COLLECTIONS AND CHARGES.** *Statement No. 9.*—The following abstract exhibits the actual collections and charges on account of the different sources of revenue in comparison with Fasli 1280 :—

Items.	COLLECTIONS.				CHARGES.			
	Fasli 1280	Fasli 1281.	Difference.		Fasli 1280.	Fasli 1281.	DIFFERENCE.	
			Increase.	Decrease.			Increase.	De-crease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.	12,43,656	12,43,042	...	614	1,30,253	1,34,038	3,785	...
Abkari...	1,38,211	1,29,198	...	9,013	...	38	38	...
Income-tax ...	53,133	16,055	...	37,078	2,477	1,549	...	928
Sea Customs.	75,324	75,870	546	...	6,961	10,688	3,727	...
Salt ...	5,45,252	6,31,674	86,422	...	1,19,157	1,70,166	51,009	...
Stamps, General ...	49,811	53,333	3,522	}	6,888	8,698	1,810	...
Court Fees	...	...	...		
Stamps ...	1,03,497	1,14,075	10,578	...	...	...	...	...
Total...	22,08,884	22,63,247	1,01,068	46,075	2,65,736	3,25,177	60,369	928
Net Increase.	...	...	54,363	...	...	...	59,441	...

48. The reasons for the fluctuations under the several heads of receipts have been already explained.

49. *Charges, Land Revenue.*—The increase of charges under Land Revenues results from a gross increase of Rupees 5,169 in three items, and a gross decrease of Rupees 1,386 in four items. The largest increase occurs under the head of Miscellaneous. Nearly half of this increase is owing to the large expenditure incurred for the purchase of Service Postage Labels and for the payment of postage on service bearing covers under the revised Postal Rules which came into operation from the 1st January 1872. The remaining increase is due to the importation of a larger quantity of coir than in the previous year, to the early receipt of the greater portion within the prescribed time allowed in the Government Order dated 6th December 1867, No. 2,926, Revenue Department, and to the enhanced price paid for rice supplied to the islanders. The fluctuations in the remaining items call for no special remarks.

50. *Abkari.*—The charges on account of Abkari amounted to only Rupees 38-2-6, and represent the value of confiscated liquor refunded by the magistracy under orders of the High Court.

51. *Income-tax.*—The number of income-tax appeals having been less during the year as compared with its predecessor, the amount of refunds granted shows a decrease.

52. *Sea Custom.*—The increase of refunds under Sea Customs is due to the sum of Rupees 3,659-7-0, being the Import-duty paid by the salt contractors on 2,019 Indian Maunds delivered at Mangalore, but destroyed by storm prior to its being weighed into store, be directed by Government in their order dated 25th August 1871, No. 1,452, Revenue Department, to be refunded to the contractors.

53. *Salt Establishment.*—The decrease in the establishment charges is due to the abolition of the two Salt Cotours of Halady and Wondsey from 1st February to G. O. dated 7th July 1871, No. 1,173.

54. *Purchase of Salt and Manufacturers' Share.*—The expenditure under purchase of salt and manufacturers' share exhibits an increase of Rupees 49,424. This increase is due chiefly to a larger purchase of 2,79,294 Indian Maunds of Bombay salt during the year at rates varying from 48 to 65 Rupees per garce; whereas in the previous fasli the quantity purchased amounted to only 1,57,061 Indian Maunds at a uniform rate of Rupees 54 per garce. The increased purchase of Bombay salt is attributed to less manufacture in Goa, owing to unfavourable seasons in that part of the country :—

Fasli.	Quantity of Salt purchased for the Monopoly.	Price paid.	
		Rate.	Amount.
1280.	IND. MDS.		RS. A. P.
Bombay Salt	1,57,061	at Rs. 54 per garce	70,677 0 2
Goa Salt	55,516	at & 29 Rs. 25 per garce	11,796 3 0
Local manufacture	3,238½	at Rs. 13-2-0, 14-6-0, and 15-10-0 per garce	362 10 10
Total ...	2,15,815½		82,836 4 0
1281.			
Bombay Salt	2,79,294	at Rs. 48, 53, 54, 60, and 65 per garce	1,30,604 12 7
Goa Salt	2,403	at „ 25 per garce... ..	500 10 0
Local manufacture	10,251	at „ 13-2-0, 14-6-0, and 15-10-0 per garce	1,154 14 9
Total ...	2,91,948		1,32,260 5 1
Increase. ...	76,132½		49,424 1 1

55. *Conveyance Charges.*—The contractors having, under the terms of the contract, supplied salt during the fasli, at their own expense, to the several depôts in the district, unlike the previous year in which the entire quantity of salt was supplied at Mangalore, and the expense or conveyance to the several depôts had to be borne by Government, accounts for the decrease under the head “Conveyance Charges.”

56. *Petty Construction and Repairs.*—The increased number of roads newly opened for the development of the salt-trade and the larger amount of compensation paid for lands taken up for the purpose have contributed to enhance the charges under Petty Construction and Repairs.

57. *Stamp.*—The amount of refunds under stamp exhibits an increase in consequence of the increased number of applications presented for the value of spoiled stamps under the General and Court Fees' Acts and the increased refunds ordered by the Courts under Sections 14 and 15, of the latter enactment.

LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.—During the fasli under report the Revenue Department acquired landed property, paying a total assessment of Of these 14 persons have acquired or registered their property for the first added to their former possessions. Lands, assessed at Rupees 403-1-5, were and the rest by purchase, mortgage, etc.; six individuals have alienated 236-13-9.

59. DEMAND, COLLECTION AND BALANCE, OF COSTS AWARDED IN CIVIL SUITS.—With reference to Board's Proceedings dated 19th October 1871, No. 4,434, I have the honour to submit two statements, one showing the demand, collection, and balance of costs awarded to Government in civil suits during Fasli 1281, and the other during the years prior to that fasli.

60. THE EXAMINATION OF VILLAGE AND TALUQ ACCOUNTS.—The village and taluq accounts were examined during the Jummahbandy, and were found to have been, on the whole, pretty correctly—and neatly kept.

61. QUINQUENNIAL RETURNS. *Statement A., Nos. of Villages.*—The following abstract shows the extent and number of villages in the district as compared with Fasli 1276 :—

	Fasli 1276.	Fasli 1281.	DIFFERENCE.	
			Increase.	Decrease.
Extent in square miles ...	4,206	4,396	190	.....
Maganies	148	148	.....	.....
Villages	1,278	1,288	10	.....
Hamlets	27	19	.....	8

62. The increase in the extent is due to more careful inquiries having been made during the last Census. I may, however, observe that the extent above given is not accurate, as the district has never been regularly surveyed. The increase in the number of villages is owing to the inclusion in the accounts of the newly constituted village of Cadapara in the Cassergode Taluq, of two unpopulated villages in the Uppinangadi and Udipi Taluqs, of three villages in the Mangalore Taluq which had been omitted in the previous returns, and of the four islands of the Amindivi group attached to this district. All these villages are held on the Ryotwar tenure.

63. The number of maganies remains the same as in Fasli 1276, though in the number of hamlets there is a decrease, owing to some of them having been transferred to the head of Villages.

64. CIRCAR AYACUT AND CULTIVATION. *Statement B.*—In consequence of the district not having been surveyed the information required in this statement cannot be furnished.

65. IRRIGATION WORKS. *Statement C.*—The Board are already aware that in this district there are no Government works of irrigation. The cultivation is mainly dependant on the falling rains, although for the cultivation of the second and third crops water is obtained in some localities from rain-fed tanks situated near the fields and from rivulets and rivers by the construction of temporary dams at the private expense of the cultivators. As the Board have omitted in their accounts the number of tanks and anicuts entered in the statement for Fasli 1276 because can hardly be classed as regular irrigation works, I have omitted them in the return omitted. Among wells there is an increase of 67 as compared with Fasli 1276, but scarcely an exception drinking and not irrigation wells.

66. HOUSES AND POPULATION.—*Statement D.*—In this statement the houses and population, according to the Census taken on the 15th November following is an abstract :—

Items.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
	No.	No.	No.	No.
Houses, storied and terraced	5,562	6,127	565	.....
„ tiled	1,368	1,833	965	.....
„ thatched	144,895	173,037	28,142	.....
Total	151,825	180,997	29,172	.....
<i>Population.</i>				
Hindoos	722,948	7 87,183	64,235	.....
Mussalmans	74,114	82,803	8,689	.....
Christians	42,626	49,517	6,891	.....
Total	839,688	919,503	79,815	.....
<i>Particulars.</i>				
Males	426,730	459,331	32,601	.....
Females	412,958	460,172	47,214	.....
Agricultural	721,080	683,283	.....	37,797
Non-Agricultural	118,608	236,220	117,612	.....

67. The plan adopted for taking the Census was strictly in keeping with the Board's repeated instructions, and the numbering may, therefore, be reckoned as fairly approaching to accuracy. There has been a decided increase in the number of houses as reported in Fasli 1276, a clear indication of the growing prosperity of the district.

68. The population of the district, as compared with Fasli 1276, exhibits an increase of 79,815 souls distributed among the taluqs as in the margin. The increase may be attributed in part to the regular and systematic manner in which the Census was taken this year. The average obtained by distributing the entire population among the number of

Mangalore.....	24,783
Cassergode.....	19,963
Uppinangadi.....	4,967
Udipi	23,193
Kundapur.....	6,964
Total	79,815

houses is about five souls for each house, and this affords a pretty fair presumption of the accuracy of the Census. The total population shows an increase of 9 per cent. on the population of Fasli 1276, in which there was an increase of 6 per cent. The greatest percentage is among the Christians, and is the result of more regular habits rather than of conversions which are few. The re-marriage of widows allowed by the Koran, and perhaps the conversions may be the cause of the greater increase among the Mahomedans. But in neither of these classes is the increase extraordinary; it only compares favourably with the Hindoos. The smaller increase among the Hindoos is doubtless due to the evil effects of early marriages so general among the people of the district, their religion not allowing the re-marriage of widows, although they may have lost their husbands before attaining maturity, and the concomitant increase of syphilitic diseases. The regular, are dying out from their loose interchange of wives.

The agricultural population shows a falling off of 37,797 souls, while the non-agricultural population shows an increase of 117,612 souls. The decrease in the agricultural portion of the population is real. Many persons not directly engaged in agriculture have in the past been erroneously included under the head "Agricultural" instead of being brought to have been.

70. RYOTS' PUTTAS, ETC.,—*Statement E.*—As the Settlement in this district is made on the wurg or estate instead of with the number of individuals holding each estate, it is impossible to ascertain the exact number of cultivators. The number of ryots given in the statement therefore represents the wurgs rather than the holders of those estates. The decrease in their number is only nominal, and represents the wurgs whose assessment was transferred to Religious Institutions in lieu of Tasdiks in Fasli 1279. The increase in the agricultural stock, notwithstanding their destruction by panthers and murrain in the past years, is a clear indication of the growing wealth of the district, for the majority of the cattle are annually purchased from Mysore, not bred in this district.

71. RENT ROLL.—*Statement F.*—This statement is, in fact, a classified list of ryots according to the amount of rent payable to Government. This classification is made with reference to the assessment which each wurg pays. The following is an abstract of this statement in comparison with the results reported in Fasli 1276 :—

Items.	Fasli 1276.		Fasli 1281.		Increase.		Decrease.	
	No.	Assessment.	No.	Assessment.	No.	Assessment.	No.	Assessment.
		RS.		RS.		RS.		RS.
Single Puttas, Ryots paying under 10 Rs.	14,827	55,392	15,403	54,767	576	.....	...	625
Do. from 10 to 30 ..	10,881	2,05,503	10,141	1,91,090	...	.....	740	14,413
Do. from 30 to 50 ..	5,674	2,20,673	5,262	2,03,909	...	.....	412	16,764
Do. from 50 to 100 ..	4,979	3,43,418	4,620	3,19,766	...	.....	359	23,652
Do. from 100 to 250 ..	2,286	3,29,733	2,078	3,02,317	...	.....	208	27,416
Do. from 250 to 500 ..	390	1,25,543	353	1,16,569	...	.....	37	8,974
Do. from 500 to 1,000 ..	100	64,792	88	57,307	...	.....	12	7,485
Do. upwards of 1,000 ..	24	34,677	29	29,771	...	.....	4	4,906
Total	39,161	13,79,731	37,965	12,75,496	576	.....	1,772	1,04,235
Net Decrease ... ..	...	.....	...	.....	...	.....	1,196	1,04,235

72. It will be seen from the above that the number of puttas and the amount of assessment show a great falling off. This is only nominal, and is caused by the exclusion of wurgs, the assessment of which was assigned to Religious Institutions since the submission of the last quinquennial returns. Kist to the amount of a lakh and fourteen thousand odd having been assigned for this purpose.

73. Wurgs paying less than Rupees 10 number as many as 15,403. A great majority of these apperain to the Cassergode Taluq where small holdings are very numerous. Some of these holdings pay even less than a rupee. Wurgs paying from Rupees 10 to 50 appear mostly in the Mangalore Taluq, and those paying above Rupee 50 are very numerous in the Udipi Taluq. The number of wurgs paying more than 1,000 are 20 in number, distributed several taluqs as noted in the margin.

Mangalore	1
Cassergode	2
Udipi	11
Kudapur	6
Total...	20

74. CONDUCT OF SUBORDINATE OFFICERS.—The list of subordinate officers during Fasli 1281 is as follows :—

J. Sturrock, Esq., Acting Head Assistant Collector, confirmed
On leave for two months from 28th October 1871. On leave for or

E. McIver, Esq., Assistant Collector.

J. Ball, Esq., Salt Deputy-Collector.

B. C. Leggatt, Esq., Treasury Deputy-Collector.

T. Gopalkrishna Pillay, Hoozur Sheristadar.

Tombal Subba Row, Tahsildar of Cassergode, on six months' leave from the 15th May.
Under suspension from 30th November 1871.

N. Brito, Tahsildar of Udipi.

A. Balakrishna, Tahsildar of Mangalore.

Venkappa Punja, Tahsildar of Uppinangadi, Acting Tahsildar of Cassergode, from 30th November 1871.

J. M. Coelho, Tahsildar of Kundapur.

Mavil Ramaya, Acting Tahsildar of Uppinangadi during Venkappa Punja's absence on other duty. Under suspension from 8th April 1872.

75. During the period under report I have been absent in England, and note, therefore, that the only record concerning any of them is contained in Board's Proceedings, Miscellaneous No. 3,994, dated 5th June 1872, and No. 1,257, dated 10th July 1872.

15th October 1872.

SETTLEMENT REPORT

OF MALABAR.

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I HAVE the honour to report upon the Settlement of this District for Fasli 1281 (1871-72),

Circular Memorandum, dated 22nd January 1872, No. 120.
Do. " 9th April " " 513.
Official Memorandum " 6th June " " 750.
Circular do. " 20th June " " 811.

and to submit, as per accompanying list, the annual and quinquennial returns, together with the additional returns as prescribed in communications noted in the margin.

2. The Settlement of the Calicut and Cochia Taluqs and a portion of Ernad was conducted by me, and the remaining portion of the latter taluq by the Assistant Collector Mr. Austin.

J. B. Spedding, Esq., Acting Sub-Collector of Malabar Cherakal, Kottayam, and Kurumbranad.
D. Buick, Esq., Acting Head Assistant Collector Palghaut and Walluvanad.
W. E. Underwood, Esq., Deputy-Collector, Wynnad Wynaad.
O. Kannan, Esq., Deputy-Collector, Southern Division Ponani.

The other taluqs were settled by the Divisional Officers within whose respective ranges they are situated.

3. The number of puttass issued during the year amounted to 164,820, against 162,726 of the previous year, the increase being 2,094 puttass as noted below :—

Faslis.	No. of new Puttas.	No. of old Puttas.	Puttas not revised.	Total.
1	2	3	4	5
1281	3,629	153,657	7,534	164,820
1280	3,473	10,285	148,968	162,726
Increase ...	156	143,372	...	
Decrease ...	...	...	141,427	

SETTLEMENT REPORT OF MALABAR.

The difference between columns 3 and 4 is due to the fact that the great bulk of the puttass had to be revised in the year under report with reference to the increased rate of the Local Fund Cess introduced by Act IV. of 1871, while no such revision had to be made in the previous Fasli. The net increase in the number of puttass is attributable to ordinary causes, such as extension of cultivation and transfer of property.

4. CHANGES IN THE NUMBER AND TENURE OF VILLAGES.—No change has taken place in the tenure or number of villages during the year. The number of villages is 431.

5. SEASON.—The season was unusually favourable for agricultural purposes. The south-west monsoon set in early, and the rainfall was seasonably abundant, except in a few instances in which crops suffered from excess of water and yielded comparatively short out-turn. This loss, insignificant as it is, when compared with the general character of the season, occurred in low and ill-drained nunjah lands. The weather was conspicuously favourable for cocoanut plantations.

The subjoined table shows the quantities of rain which fell during the last four years, inclusive of the year under report. It will be seen from the figures that the rainfall in most of the months of the year under notice and the total are far in excess of that in the corresponding months of its predecessors and their totals :—

Months.	RAINFALL.				Months.	RAINFALL.			
	1868-69.	1869-70.	1870-71.	1871-72.		1868-69.	1869-70.	1870-71.	1871-72.
April	2.65	2.51	1.24	5.17	October ...	6.46	9.03	15.10	6.48
May	1.41	3.12	3.69	7.51	November ...	1.62	4.96	2.59	8.68
June	49.95	29.88	28.55	37.02	December ...	...	3.01	0.33	0.23
July	15.46	29.63	26.49	38.81	January ...	...	0.87	2.94	...
August	8.29	9.42	8.27	12.14	February ...	0.18	0.04	0.56	0.28
September ...	3.80	14.74	7.07	8.58	March ...	0.11	1.79	1.68	0.12
Total...	81.56	89.30	75.31	109.23	Total...	8.37	19.70	23.20	15.79
					Grand Total...	89.93	109.00	98.51	125.02

6. SANITARY CONDITION.—The district was happily almost wholly, if not entirely, free from cholera in the year under report, though small-pox prevailed to a greater extent than in the previous year. The subjoined statement illustrates the extent of mortality from cholera and small-pox during the last five years :—

Faslis.	CHOLERA.			SMALL-POX.		
	Number attacked.	Number died.	Number recovered.	Number attacked.	Number died.	Number recovered.
1277	203	114	89	15,147	3,374	11,773
"78	95	81	14	2,070	745	1,325
"79	624	187	437	2,220	1,743	477
"80	2,080	1,458	622	991	121	870
"81	85	40	45	2,677	535	2,142

To check the spread of small-pox, vaccination has been extended as far as possible. The results are exhibited in the subjoined table. Fever visited some of the hilly tracts, and the use of quinine, which was placed within the reach of all classes,

SETTLEMENT REPORT OF MALABAR.

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Agency.	Number Vaccinated.	Successful.	Unsuccessful.	Unknown.
Vaccination Department ...	9,338	8,612	261	460
Municipalities ...	3,245	2,693	290	262

7. PRICES OF AGRICULTURAL PRODUCE.—The prices of grains of all kinds were lower than that of the preceding year, and indeed far below the decennial average—a circumstance which is due to the highly favourable results of the cultivation in this district, as well as of the districts connected by the South-West Line, from which large quantities of grain are usually imported into this district. The reduction in the railway fare, which the Company conceded in respect of rice brought by rail, and the consequent larger importation of rice have also contributed to the low price which prevailed:—

Grains.	Average of Faslis from 1272 to 1281.	Rate of Fasli 1280.	Rate of Fasli 1281.
Paddy, 1st sort ...	207	180	176
Do. 2nd ,, ...	193	160	155
Rice, 1st ,, ...	.....	383	367
Do 2nd ,, ...	...	345	333
Raggy ...	233	164	149
Horse-gram...	309	231	227

8. RYOTWAR HOLDINGS AND CULTIVATION.—A Comparative Statement of Cultivation and Settlement is given below:—

Items.	LAST FASLI.			PRESENT FASLI.			INCREASE.			DECREASE.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
1	2	3		4	5		6	7		8	9	
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.
Dry	400,622	6,13,803	1 3	397,306	6,13,996	0 5	...	192 15 2	...	3,316	...	...
Wet	386,026	11,62,684	10 7	385,778	11,62,665	3 3	...	...	...	248	19 7 4	...
Total...	786,648	17,76,487	11 10	783,084	17,76,661	3 8	...	192 15 2	...	3,564	19 7 4	...
Second crop assessment	...	...	...	...	...	...	...	...	...	...	...	...
Additional assessment.	...	...	...	...	...	...	...	...	...	...	...	...
Water-tax ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Local Fund Cess ... ..	...	54,174	5 11	...	1,09,240	12 3	...	55,066	6 4	...	...	...
Village Service Cess ... ..	...	89,951	12 0	...	90,039	7 11	...	87 11 11	...	...	...	...
Total...	786,648	19,20,613	13 9	783,084	19,75,941	7 10	...	55,347	1 5	3,564	19 7	...
Deduct.												
Remissions ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Local Fund Cess ... ..	...	54,174	5 11	...	1,09,240	12 3	...	55,066	6 4	...	...	...
Village Service Cess.	...	89,951	12 0	...	90,039	7 11	...	87 11 11	...	...	...	...
Other remissions as particularized in Statement No. 4	1,051	6,889	8 7	3,109	9,886	11 0	...	2,997	2 5	...	...	...
Total...	1,051	1,51,015	10 6	3,109	2,09,166	15 2	...	58,151	...	...	...	...
Remaining Periz	785,597	17,69,598	3 3	779,975	17,66,774	8 8	...	...	...	...	...	...
Odd Miscellaneous Items... ..	..	1,66,554	15 8	...	97,003	7 6	..	...	...	...	...	...
Total...	785,597	19,36,153	2 11	779,975	18,63,778	0 2	...	...	...	...	...	...

SETTLEMENT REPORT OF MALABAR.

2. The subjoined table illustrates the results of the Settlement of the Ryotwar demand of the year —

						Acres.	Assessment.	Net demand for Fasli 1281.
							RS. A. P.	RS. A. P.
Wte.	Demand on wet land in Fasli 1280 ..					385,154	11,57,873 5 7	
	Remissions resumed in „ 1281...					.....	3,643 15 4	
	New cultivation in „ 1281...					624	1,147 14 4	
	Total...					385,778	11,62,665 3 3	
	Deduct remission in Fasli 1281 ..					607	4,518 4 3	
Coconut, Areca-nut, and Jack-tree Garden.	Net demand on wet ..					385,171	... ..	11,58,146 15 0
	Increase ..					17	273 9 5	
	Demand in Fasli 1280 ..					240,282	4,66,389 0 8	
	Remission resumed in Fasli 1281 ..					.....	74 11 8	
	New cultivation in „ 1281 ..					1,962	4,306 8 6	
Coffee Plantations.	Total...					242,244	4,70,770 4 10	
	Deduct remission in Fasli 1281 ..					.....	360 11 1	
	Net demand ..					.....	.....	4,70,409 9 4
	Increase ..					1,962	4,020 8 8	
	Demand in Fasli 1280 ..					28,228	58,334 4 11	
Miscellaneous dry Crops.	New cultivation charged in Fasli 1281 ..					2,082	4,253 9 9	
	Total...					30,310	62,587 14 8	
	Remission in Fasli 1281...					2,502	5,007 11 3	
	Net demand in Fasli 1281 ..					27,808	.....	57,580 3 5
	Decrease ..					420	754 1 6	
	Demand in Fasli 1280 ..					131,933	87,001 8 1	
	New cultivation charged in Fasli 1281 ..					104,829	71,303 1 8	
	Total...					236,762	1,58,304 9 9	
	Lands relinquished in Fasli 1281 ..					112,010	77,666 12 10	
	Net demand in Fasli 1281...					124,752	... ..	80,637 12 11
	Decrease in „ 1281 ..					7,181	6,363 11 2	
	Gross Ryotwar demand in Fasli 1281 ..					779,975	... ..	17,66,774 8 8
	Do. do. „ 1280 ..					785,597	... ..	17,69,598 3 3
	Decrease ..					5,622	... ..	2,823 10 7

Now it will be seen that there is an increase of Rupees 273 under wet and Rupees 4,020 under garden lands, counterbalanced by decreases under coffee cultivation and miscellaneous dry crops, amounting to Rupees 754 and 6,363 respectively, and the result of the Settlement is therefore a net decrease of Rupees 2,823.

The decrease under coffee was due to abandonment of estates by their holders to a greater extent than the opening of new land.

The decrease under the head of Miscellaneous dry crops is attributable to the fact that a large extent of land under this species of cultivation in the Palghat Taluq was abandoned by the ryots, consequent upon the introduction in the previous Fasli of the new rate of tax ordered in the Government's Proceedings of 24th February 1870, No. 1,289. The area thrown out of cultivation by this measure was 5,500 acres. The question of extending the tax to other taluqs and to certain lands now free, is under consideration, and a full report upon the subject will be shortly published.

REMITTED AND CHARGED.—Remissions to the extent of Rupees 1,695-4-7 were granted on 4,163 acres of lands left waste, while Rupees 2,159-4-7 was charged on 4,163 acres of the same lands at the permanent rate of six Annas an acre.

—Forty-five cowles were granted during the year, viz., 33 for 300 acres of dry lands.

SETTLEMENT REPORT OF MALABAR.

12. REMISSIONS.—As exhibited in Statement No. 4 remissions granted this year amounting to Rupees 9,886-11-0, consisting of fixed remissions amounting to Rupees 6,532-1-5, and of temporary remissions granted for the year which amounted to Rupees 3,354-9-7. It will be seen that, compared with the last year, there is an increase of Rupees 3,361-3-8 under the former head, chiefly due to the abandonment of coffee estates in Wynad. The decrease under the latter head calls for no remarks, as it is only Rupees 364-1-5.

13. COLLECTIONS.—The annexed statement shows the collections on account of land and Sundry sources of revenue as compared with the previous year :—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>								
Permanently settled ...	...	...	...	...	...	...	...	...
Shrotriern Jodi ...	...	...	...	...	...	...	...	...
Ryotwar ...	39,571	17,14,475	17,54,046	52,093	17,35,326	17,87,419	33,373	...
Miscellaneous ...	46	1,64,235	1,64,281	2,320	94,877	97,197	...	67,084
Total...	39,617	18,78,710	19,18,327	54,413	18,30,203	18,84,616	33,373	67,084
Abkari ...	91	2,32,273	2,32,264	...	2,32,171	2,32,171	...	193
Salt...	...	11,62,358	11,62,358	...	11,11,399	11,11,399	...	50,959
Sea Customs ...	...	1,29,851	1,29,851	...	2,00,160	2,00,160	70,309	...
Customs ...	...	10,388	10,388	...	5,460	5,460	...	4,928
...	...	4,78,524	4,78,524	...	4,97,719	4,97,719	19,195	...
...	1,200	93,136	94,336	5,255	34,556	39,811	...	54,521
Total...	40,908	39,85,240	40,26,148	59,668	39,11,668	39,71,336	1,22,877	1,77,688

SETTLEMENT REPORT OF MALABAR.

The aggregate collections under the several heads of Revenue mounted to Rupees 39,71,336 less than those of the previous year by Rupees 54,810.

14. *Land Revenue*.—There is a net decrease of Rupees 33,711 under this head, which appertains to the sundry sources and escheat kists. It is ascribable to fall of prices for agricultural produce, as well as to the discontinuance of the practice of re-selling escheat lands for the arrears of purchase-money. I have already brought this to the notice of the Board.

The increase under Ryotwary is attributable to the fact that the great bulk of the unusually large balances which outstood in the previous year was collected in the year under report, as also to greater activity exerted by the Tahsildars in the business of collections, owing to stringent orders issued at the close of the last official year when an unduly large amount of arrears was found outstanding for collection.

15. *Abkari*.—The revenue under Abkari has remained stationary, as the triennial lease under which the farms were held expired only after the year under report.

16. *Salt*.—Under this head occurs a decrease of Rupees 50,959, which is owing to the following cause. Towards the close of Fasli 1280 a larger quantity of salt than in the previous Fasli was issued on discount to wholesale purchasers, and the quantity so issued, though charged in the account of that Fasli, was not wholly sold off by them till three or four months after the commencement of the Fasli under review. No similar wholesale sale has occurred towards the close of this year. The total quantity of salt purchased amounted to 559,732 Indian Maunds, against 564,316 in the previous year. The whole quantity was imported from Bombay, and the price paid per garce averaged Rupees 54-14-3, being less than the average price of the previous year by one Anna. The total charges under the item were Rupees 2,67,034, against Rupees 2,70,118 of the previous year, showing a decrease of Rupees 3,084, which is chiefly due to the quantity purchased this year being comparatively less than that of the previous year.

17. *Sea Customs*.—There is an increase of Rupees 70,309 under this head of revenue, which is chiefly owing to increased exportation of cocoanut-oil to England and France, and to the importation of a larger quantity of spirits from these countries.

18. *Lard Customs*.—This item exhibits a decrease of Rupees 4,928, which is attributable to the fact that the practice of importing large quantities of French liquors into the French port at Mahé, and thence passing them over to the British territory on payment of land customs, is being less resorted to than in previous years. The liquor is now imported directly into the British ports, and the increase under the head of Sea Customs, noticed in the preceding paragraph so far as it relates to liquor, is due to this cause.

19. *Stamps*.—The increase under this source of revenue amounts to Rupees 19,105, which is chiefly due to increase of monetary transactions, and the consequent increase of bonds and other deeds.

20. *Income-tax*.—There is a decrease of Rupees 54,525, which is attributable to the reduced rate of the tax, viz., 1 per cent., that was in force, while the rate of the previous year was so high as $3\frac{1}{2}$ per cent.

21. *Balances*.—The total uncollected balances that outstood at the close of Fasli 1281 amounted to Rupees 81,212, including Rupees 27,400 the balances of the previous years. Of Rupees 10,304 of the previous years' balances and Rupees 14,116 of those of the year under review have since been collected during the months of July and August 1872. Rupees 20,000 of the previous years, and Rupees 15,000 of this year's balances outstood against Sultán Ali, on account of his pesheush; he has lately paid Rupees 10,000 of the large sum due by him, leaving still a balance of Rupees 25,000. Stringent measures have been taken for the speedy collection of this balance; but, considering the annual payment of Rs. 15,000 payable to the Rajah on account of the Ameni Islands has not been made for several years, and it has now accumulated to Rupees 15,750, as well as the Government Order, Political Department, dated 20th December 1871, directing the property of the defaulter. The remaining balance,