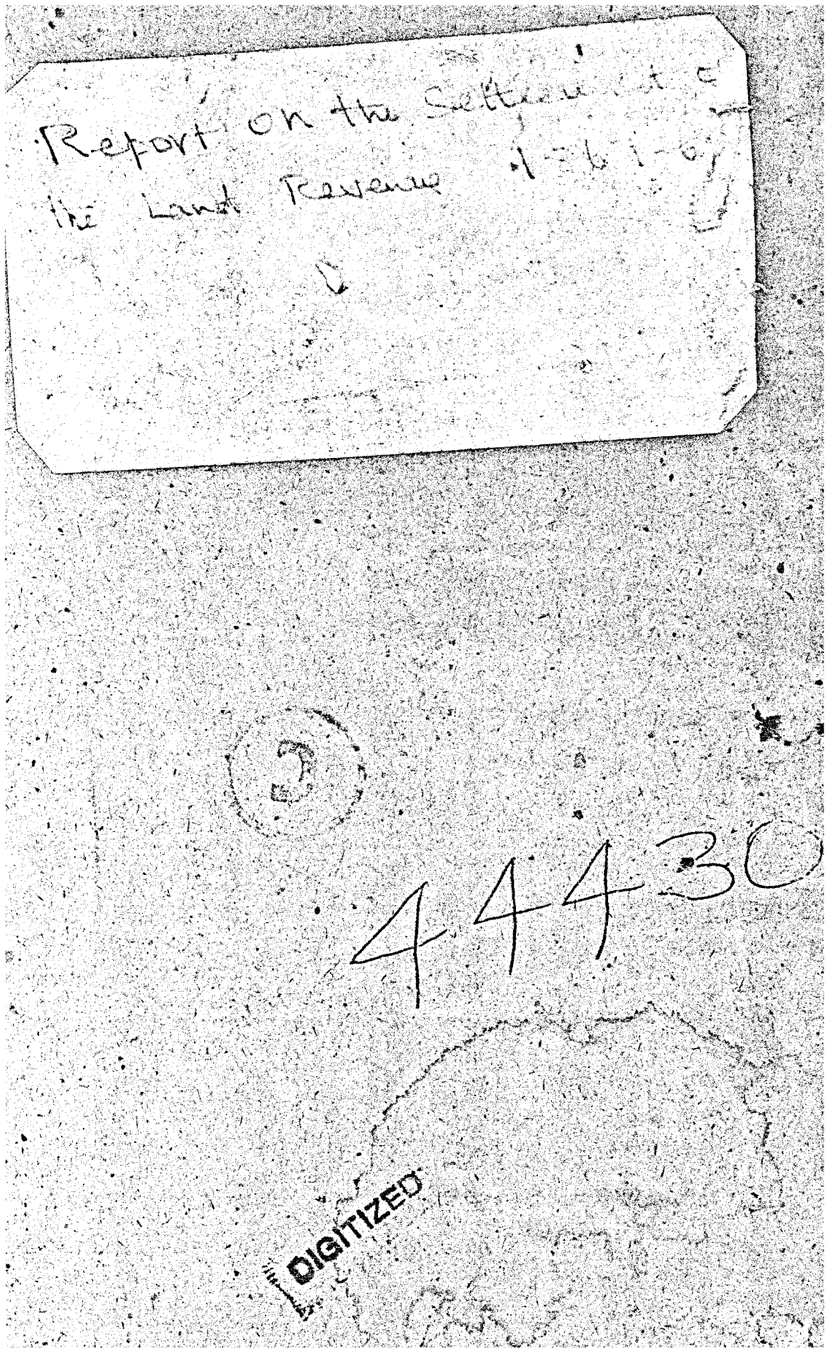

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REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY

FOR FUSLY 1277 (1867-68.)

MADRAS:
PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE.

1869.

முகமதியர் காண
செப்பனிடுபவர் பெயர்
செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள்
செப்பனிட்டு முடித்த நாள்
சரிபார்த்தவர்
மு. பதிவேடு
கையொப்பம்

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REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting Report on settlement and collection of revenues of the Madras Presidency in Fusly 1277, and requesting sanction to write off Salt wastage in certain districts. } (Here enter 31st March 1869, No. 2,060.)

ORDER THEREON, 11th May 1869, No. 1,313.

Land Revenue.

IN these Proceedings the Board of Revenue report on the settlement and collection of the revenues of the Presidency for the Fusly (1277) or Revenue year ending 30th June 1868. This report is submitted earlier than that for Fusly 1276, nevertheless the interval between the close of the year under review and the date of the report was nine months. The Government deem it of importance that these reports should be sent in before the close of the calendar year, in which the Fusly year expires, and request the Board to take steps to ensure the adoption of this course in the submission of their future reports. They will recollect that the numerous Revenue reports, furnished in former years, were discontinued, and the one general report of the description now before Government adopted, with the main object of ensuring its submission within a reasonable time after the close of the Fusly to which it relates, and six months would, the Government believe, afford the Board ample time to procure the Collectors' reports, and to compile their general report.

Board's letter, dated 26th February 1855, No. 481.
Proceedings of Government, dated 12th April 1855, No. 402.

2. The gross revenue of the year amounted to Rupees 625,47,966 against Rupees 655,37,502 in Fusly 1276. The decrease of Rupees 29,89,536 is the result mainly of the very unfavorable character of the season, which rendered necessary large remissions of "Land Revenue". The decrease is also partly to be accounted for by a considerable reduction in the Salt sales, owing to a portion of the natural demand of the year having been anticipated in the previous year in the Kistna and Madras Districts. The charges amounted to Rupees 58,88,753, showing a net decrease of Rupees 22,526 below the expenditure of 1276. The net income of the year thus amounted to Rupees 566,59,213 against Rupees 596,26,223 in Fusly 1276.

3. SEASON.—The season was generally very unpropitious. The fall of rain was copious only in the northern and west coast districts; but the crops in some of the former suffered damage from floods and unseasonable rains; and the north east monsoon was a failure in the latter. The early rains in two of the northern districts were scanty, and while the later rains proved injurious to the crops

Kistna, they were inadequate for agricultural purposes in Nellore. Of the Ceded Districts, Cuddapah suffered most from the bad season. The north-east monsoon was almost an entire failure, and scarcity of water for domestic purposes was felt so much that Government were obliged to sanction a special grant of funds for digging and deepening wells. The fall of rain in Bellary and Kurnool was less than that of Fusly 1276; but owing to its having been more seasonable, these districts did not materially suffer. The season was most disastrous in North Arcot, South Arcot, and Madura, in which both wet and dry cultivation suffered very severely from the total failure of the north-east monsoon. The southern districts of Tanjore, Trichinopoly, and Tinnevelly did not fare much better; but the steady and regular freshes in the rivers of those districts counteracted in some measure the ill-effects of the want of local rains.

4. Sanitary Condition.—The sanitary condition of the Presidency, notwithstanding the succession of bad seasons which have occurred, is however very gratifying. The total number of deaths was 357,032 against 583,104 in Fusly 1276; the ratio per mille being 13·95 and 22·35, respectively. The figures in the margin show that the chief epidemics, with the exception of small-pox, have prevailed to a much less extent in the year under report than in the previous year. As the Board remark the attention of late paid to sanitary arrangements at festivals and fairs, where large numbers of persons assemble, must have had a very beneficial effect on the general health of the Presidency. The introduction of the Municipal Act into most of the large towns in the provinces is also an important move in the same direction.

	Deaths in Fusly 1276.	Deaths in Fusly 1277.
Cholera	175,645	16,046
Small-pox	27,510	33,623
Fever	124,003	105,504

5. Disease among cattle also prevailed to a less extent than usual, and the Government notice with pleasure that Veterinary-Surgeon Thacker's remedies have proved successful in many cases.

6. Prices.—Another matter for congratulation as having prevented considerable distress, which otherwise would certainly have been the result of the bad season, is the general fall in the prices of the several grains which constitute the staple articles of food of the population at large, which took place in the year under report. The high prices of Fusly 1276 fell in every case; the decrease ranging from forty per cent. on horse-gram to thirty-four and thirty-two per cent. on cholum and raggy, which two grains are chiefly consumed by the poorer classes. The decrease in the price of paddy was twenty-nine per cent. The price of cumboo was not only lower than that ruling in Fusly 1276 by thirteen per cent., but was also below the average of the previous ten years by two per cent.

7. Ryots' Holdings.—The extent of land occupied by the ryots in all the districts, South Canara excepted, was acres 19,005,610, assessed at Rs. 340,70,855 against acres 18,513,593, assessed at Rupees 335,56,515 in Fusly 1276. The increase of acres 492,017, assessed at Rs. 5,14,340 on the whole, was the result of an increase of acres 497,278, assessed at Rupees 5,29,513, under "Dry," and a decrease of acres 5,260, assessed at Rupees 15,173, under "Wet." The increase under

"Dry" is generally owing to a larger extent of land having been taken up for cultivation, although a considerable portion of the increase in the Godavery and Salem Districts was only nominal, being the result of transfers from one head to another. The decrease under "Wet" is chiefly the result *contra* of the transfers to "Dry".

	Fusly 1276.	Fusly 1277.
Assessment on actual holdings	335,56,515	340,70,855
Deduct waste remitted .	5,47,164	15,18,913
Remainder ...	330,09,351	325,51,942
Add—		
Second crop assessment .	5,04,524	4,76,734
Additional assessment .	4,96,678	3,91,451
Water-tax	8,27,894	9,40,378
Revenue of South Canara	13,79,731	13,83,138
	362,18,178	357,43,643
Deduct remissions ...	13,84,061	30,17,981
	348,34,117	327,25,662

8. Ryotwar Settlement.—The actual Ryotwar Settlement amounted to Rupees 327,25,662 against Rupees 348,34,117 in Fusly 1276 as shown in the margin. There was thus a very large decrease in the Ryotwar Settlement. It amounted to Rs. 21,08,455 as shown below:—

	Increase.	Decrease.
	Rs.	Rs.
Holdings	5,14,340	...
Increase under waste remitted ...	...	9,71,749
Second crop assessment	...	27,790
Additional assessment...	...	1,05,227
Water-tax	1,12,484	...
Revenue of South Canara	3,407	...
Increase in remissions	...	16,33,920
	6,30,231	27,38,686
Net	21,08,455	

These figures conclusively show that the unfavorable season has had a considerable effect in diminishing the revenue of the year, notwithstanding the increase of Rupees 6,26,824 under "Holdings" and "Water-tax".

9. Remissions.—The almost total failure of the north-east monsoon rendered large* remissions necessary. The only head under "Remissions" in which there was a decrease of charge was "Items allowed on the collections, or from the demand of villages". This was owing simply to payments having been made from the treasury on account of Evu and Ditta Inams in the Tinnevelly District, in lieu of the usual deductions from the demand.

	Fusly 1276.	Fusly 1277.
* Waste remissions ...	5,47,165	15,18,912
Occasional do. ...	5,70,761	22,31,759

The commutation of these payments into land is under consideration.

10. Peishcush.—This is a fixed source of revenue, being the aggregate of the sums permanently settled to be paid by the Zemindars and Muttahdars in the Presidency. The increase in the year under report is owing chiefly to the addition made to the annual payments in

	Rs.
Fusly 1276	51,26,622
,, 1277	51,32,859
Increase ...	6,237

some cases on account of quit-rent charged by the Inam Commissioner, which is collected on behalf of Government by the holders of permanently settled estates.

11. Shrotriem and Inam Jodi.—The decrease under this head was the result of a reduction of the quit-rent on certain Inams, as well as of the resumption of Inam lands by the Inam Commissioner, in consequence of the Inamdars failing to appear as required.

	Rs.
Fusly 1276	6,69,883
,, 1277	6,68,117
Decrease ...	1,766

12. Miscellaneous.—There was an increase of more than a lac of Rupees under Land Revenue—Miscellaneous; the result chiefly of the transfer of rents on trees and gardens in the Tinnevelly District from Ryotwar to this head. The suggestion made by the Board in paragraph 37 of their Proceedings to omit from future reports the abstract statement relating to the few Amani villages in South Arcot, Tanjore, and Madura is approved.

	Rs.
Fusly 1276	33,53,677
,, 1277	34,55,311
Increase ...	1,01,634

13. The total Land Revenue Demand under all heads was Rupees 419,81,948 against Rupees 441,09,027 in Fusly 1276. The decrease amounted to the large sum of Rupees 21,27,879.

14. Special products.—There was an increase in the extent of cultivation of all these products as shown in the margin. The increased demand for these articles coupled with improved communications and the favorable character of the season in South Arcot for the cultivation of the Indigo plant have contributed to this result.

	Fusly 1276. Acres.	Fusly 1277. Acres.
Sugar-cane	36,788	41,743
Cotton	1,316,944	1,464,745
Indigo	106,518	116,880

15. Sundry Sources.—The demand on account of Sundry Sources of revenue is shown in the subjoined table :—

Items.	Fusly 1276.	Fusly 1277.	Difference.
Abkarry	54,61,340	53,27,863	— 1,33,477
License-tax	2,56,290	4,77,487	+ 2,21,197
Salt	115,87,979	105,62,247	— 10,25,732
Sea-Customs...	20,68,505	24,11,354	+ 3,42,849
Land-Customs	1,25,830	1,51,606	+ 25,776
Stamps	30,56,643	35,89,001	+ 5,32,358

16. Abkarry.—The decrease under Abkarry is, the Board state, owing to the *resale* of the farms for sums below the original rents. This explanation is not clear. According to the terms of the Advertisement, all losses which may be sustained by *resales* are to be made good by the original renters, and these conditions should have been enforced, unless remissions were sanctioned for special reasons.

17. License-tax.—The increase under this head was the result of the operation of the tax during the whole of Fusly 1277 instead of during a part of the year only, as was the case in Fusly 1276.

18. Salt.—The demand under this heading, *viz.*, Rupees 105,62,247, though less than that of Fusly 1276 by Rupees 10,25,732, was above the revenue (102,85,487) of Fusly 1275 by Rupees 2,76,760, and was also above the average (Rupees 82,51,075) of the preceding five years by Rupees 23,11,172. The decrease, as compared with Fusly 1276, is chiefly ascribed to the large exportations in that year from Kistna to the Nizam's territories, caused by the high price of the article prevailing there at the time. The extension of the Railway from Bombay to the Central Provinces has been another cause of decrease, as Ganjam Salt formerly found its way to Nagpore, but is now under-sold by Salt from Bombay. There was a large decrease in Madras also in consequence of the two chief merchants having limited their investments, pending the disposal of their purchases of the previous year.

19. The charges of the Salt Department amounted to Rupees 12,80,916 against Rupees 14,14,280 in Fusly 1276. The decrease is the result of the smaller quantity manufactured in Fusly 1277. The per-centage of the charges on the gross revenue rose in Kistna from four to twelve, and in South Arcot from nine to fourteen per cent. This large increase should have been explained by the Board.

20. The net Salt revenue of the year amounted to Rupees 92,78,219, showing a decrease of Rupees 8,91,834 below the net revenue of Fusly 1276; but an increase of Rupees 10,27,144 above the average net revenue of the previous five years.

	Rs.
Demand...	105,62,247
Deduct balance...	3,112
Actual collection...	105,59,135
Deduct charges...	12,80,916
Net revenue...	92,78,219

21. The total wastage of Salt in the year amounted to Indian Maunds 163,566-34, and the Board have properly called for explanation from the Collectors of those districts in which the per-centage of wastage was high. The sanction of Government is accorded for writing off the wastage in those districts in which it was either less than five per cent., or has been satisfactorily explained, amounting to Indian Maunds 70,291 and 2 Seers, as per particulars given in paragraph 51 of the Board's report.

22. Sea and Land Customs.—The increase under Sea Customs is owing principally to the revival of the trade of the northern districts, which had suffered a severe check in consequence of the famine of 1866, as also to a general increase in the export of paddy and rice and in the import of betel-nut. The increase under Land Customs occurred in the duties on wines and spirits imported into British territory.

23. Stamps.—The increase under Stamp Revenue was the result of the operation of Act XXVI. of 1867.

24. Demand, Collection, and Balance.—The total current demand on account of all sources of revenue amounted to Rupees 645,01,506. Of this sum, Rupees 590,15,677, or little more than ninety-one per cent., was collected within

		Rs.
Land Revenue	... ...	419,81,948
Sundry Sources	... ...	225,19,558
Total	...	645,01,506

the Fusly, and the subsequent collections *up to* November 1868 amounted to *Rupees* 38,72,910, leaving a balance of Rupees 16,12,919, or only two-and-a-half per cent.

25. The Government view this result as very satisfactory, considering the highly unfavorable character of the season and the distress which the community at large suffered in consequence. They have noticed the explanations given by the Board for the outstanding balances under the several heads, and no further remarks are called for. The attention of the Board and the Collectors must, however, be drawn to paragraph 28 of the Order, dated 22nd December 1868, No. 3,200, wherein the propriety of enforcing the conditions of the Abkarry leases, and the necessity of watching the collections, *so as to* prevent the balance exceeding the value of the security lodged, are pointed out.

		Rs.
* Demand	... ...	34,467
Collection within the Fusly	25,101	
Do. subsequent, up to 31st Aug. 1868.	4,300	
		29,401
Balance	...	5,066

26. The collection of the revenue* of the Neilgherry talook shows a decided improvement, and as the subject is now engaging the attention of the Commissioner, the Government do not deem it necessary to enter into further particulars on the subject.

			Rs.
Demand	... ...		53,13,831
Deduct—			
Collection	... ...	38,61,922	
Remissions	... ...	4,51,402	
Subsequent collections and remissions	...	1,07,881	
			44,21,205
			8,92,626

27. Demand, Collection, and Balance of Arrears.—The total demand on account of arrears amounted to Rupees 53,13,831 at the commencement of the Fusly, and deducting the collections and remissions, both within and subsequent to the Fusly up to 30th November 1868, the balance left was *Rupees* 8,92,626. Of this, the sum of Rupees 2,02,160 is stated to be irrecoverable.

28. The Government have carefully considered the explanation of the grounds on which the balances under the several heads are pronounced to be irrecoverable. The Abkarry balance of Rupees 21,489-0-3 in the Madura District proposed to be struck off is large, and should not have occurred if, as already remarked, timely measures had been taken to realise the regulated kists. As no good end, however, can be served by retaining this sum in the accounts, now that the defaulters are found to be completely insolvent, sanction is granted for writing off the entire amount of Rupees 2,02,160.

29. The particulars given in the Fuslywar statement of old balances under "Not Permanently settled," appended to paragraph 77 of the Board's report, include the sum of Rupees 1,19,311-13-4 already sanctioned to be written off, and the Government have no means of ascertaining the districts in which old items remain unadjusted at the close of the Fusly for which the report is submitted. The Government attach great importance to the prompt and final settlement of these

balances, and the Board will, therefore, place such information before them more clearly in their future reports.

30. The extent to which coercive process was issued during the year for realising the revenue is noted in the margin. It was more largely resorted to than in Fusly 1276. The character of the season must, it is presumed, have rendered recourse to law necessary to a more than usual extent.

	Fusly. 1276.	Fusly. 1277.
Number of ryots against whom processes were issued... ...	52,997	58,344
Revenue realised by actual sales	81,219	1,33,631

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Ganjam, Vizagapatam, and Godavery, the fall of rain was copious, though somewhat partial. The Godavery received heavy freshes, the highest known since 1861, namely, 37 feet, and the early dry crops yielded well. The crops in the islands in the bed of the river suffered to some extent, in consequence of the floods. The crops in the Southern parts of Ganjam also sustained damage by a fall of rain in September. In Kistna the season, though an improvement on that which preceded it, was not on the whole favorable. The early rains were neither seasonable nor sufficient and the later rains from August to October, which were very heavy, proved injurious in some localities. In the Delta talooks the anniout channels overflowed, breaching the embankments and flooding a considerable extent of country. The wet crops in them were submerged and damaged. The crops in the Colair islands suffered greatly from deficiency of rain and the ravages of insects.

6. In South Canara and Malabar, the south-west monsoon set in seasonably. The fall of rain was sufficient and continued with occasional breaks from May to September 1867, but the north-east monsoon was a failure.

7. In the Ceded Districts, Cuddapah suffered most from the bad season. There was an almost entire failure of the north-east monsoon. The fall of rain in October, November, and December was extremely scanty. The wells failed and scarcity of water even for domestic purposes had begun to be felt when Government sanctioned a considerable outlay for digging and deepening the wells. In Bellary and Kurnool, however, the season, though far from being a favorable one, was less disastrous than that of the preceding year. The fall of rain, though less in quantity, was more seasonable.

8. In Nellore the early rains were scanty. There was a very copious fall in August, but the later rains were inadequate for agriculture. In the districts noted in the margin the season proved disastrous, especially in the first three. It was, however, so promising in the beginning of the year, that the ryots extended their cultivation very largely. The total failure of the north-east monsoon in some places and the premature cessation of rain in others had the most unfavorable effects on the cultivation both wet and dry. The water supply from all sources became insufficient and the springs and wells already suffering from the effects of successive bad seasons, were reduced to a state from which they have not yet recovered. In Tanjore and Trichinopoly the season was unfavorable, and in Tinnevelly not good. The freshes in the Cauvery and Tambrapurney were regular and steady, and these to a great extent counter-balanced the partial failure of the monsoon.

Madras.
North Arcot.
South Arcot.
Madura.
Coimbatore.
Salem.

9. The average fall of rain in the several districts of the Presidency is shown in the following table, in comparison with that of Fusly 1276 :—

Districts.	April to September 1867.	October 1867 to March 1868.	Total for the whole year.	Total for the last Fusly.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam	35·16	13·10	48·26	38·94
2. Vizagapatam	36·99	12·90	49·89	51·28
3. Godavery	19·64	10·93	30·57	39·19
4. Kistna	21·13	8·08	29·21	22·97
5. Nellore	6·94	14·67	21·61	32·53
6. Cuddapah	13·28	3·84	17·12	24·31
7. Bellary	9·27	4·60	13·87	16·75
8. Kurnool	16·82	5·18	22·00	19·83
9. Madras	8·65	6·50	15·15	37·26
10. North Arcot	10·44	6·62	17·06	31·45
11. South Arcot	11·33	13·75	25·08	33·02
12. Tanjore	9·72	12·86	22·58	27·71
13. Trichinopoly	10·37	18·55	28·92	60·30
14. Madura	10·05	15·54	25·59	18·64
15. Tinnevelly	5·11	25·13	30·24	27·94
16. Coimbatore	13·95	8·38	22·33	25·36
17. Salem	15·81	10·60	26·41	25·97
18. South Canara	120·44	6·75	127·19	139·05
19. Malabar	89·48	7·85	97·33	85·05

No. 2,060.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st March 1869.

THE Board resolve to submit to Government their report on the settlement and collection of the revenues of the Madras Presidency, in Fusly 1277 (A. D. 1867-68), accompanied by a file of the printed *reports of the Collectors* and the usual statements.

2. This statement shows the number of talooks settled under the Ryotwary system, the number of villages comprised in them, and the number of puttahs issued. The number of talooks is the same as in the previous year, but that of the villages shows a *net decrease* of 2,339, *resulting* from a gross increase of forty-five villages in five districts, and a gross decrease of 2,384 villages in three districts. The large decrease in Tanjore is owing to the re-arrangement of the villages involving the amalgamation of many small and uninhabited villages preparatory to the introduction of the revised village establishments, sanctioned in Government Order, dated 8th October 1867, No. 2,359. The decrease in Vizagapatam and Cuddapah districts is attributed, in the former, to the abandonment by the ryots of two villages, the lands in which are overgrown with jungle, and in the latter to the conversion of one of the *Anna Shrotriem villages* into Kayem Jodi village by the Inam Commissioner. The increase in the other districts is the result generally of the transfer of certain villages from other modes of settlement to Ryotwar, and the re-occupancy of villages previously deserted.

Fuslies.	Talooks.	Villages.	Puttahs.
1276.....	156	30,186	23,32,534
1277.....	156	27,847	23,59,325
		Decrease 2,339	Increase. 26,791

District.	Increase.	Decrease.
Vizagapatam.....	...	2
Cuddapah.....	...	1
Bellary.....	23	...
Madras.....	1	...
North Arcot.....	11	...
South Arcot.....	6	...
Tanjore.....	...	2,381
Tinnevelly.....	4	...
Total.....	45	2,384
	Net...	2,339

3. The following is an abstract of the number of puttahs issued in Fusly 1277 compared with Fusly 1276:—

Fuslies.	Number of fresh Puttahs.	Old puttahs modified by additional entries.	Old puttahs not altered.	Total.
	No.	No.	No.	No.
1276.....	8,30,081	4,75,239	10,27,214	23,32,534
1277.....	5,26,978	6,69,903	11,62,444	23,59,325
	Decrease. 3,03,103	Increase. 1,94,664	Increase. 1,35,230	Increase. 26,791

4. The decrease in the number of fresh puttahs is the result of the present system of giving no new puttah except when it is indispensable. The decrease would have been still larger, but for the large number of puttahs given for the first time in certain Mottahfisal villages in Tanjore, in which the Ryotwar system was this Fusly introduced. The large increase under "old puttahs modified by additional entries" is owing, partly to the diminution in the issue of new Puttahs, old puttahs having been altered instead, and partly to the inclusion, in the Puttah, of the demand on account of Miscellaneous items, and of the full amount of the Road Cess.

5. SEASON.—The season was generally very unfavorable. The Northern Circars and the West Coast Districts were however peculiarly fortunate. In the three Northernmost districts of

10. SANITARY CONDITION.—Notwithstanding the very adverse character of the season, the sanitary condition of the Presidency was comparatively good, a result which though chiefly due to natural causes, may be attributed in some degree to the more general distribution of European Medicine by means of Public Dispensaries, as well as through the Revenue Officers, and in a greater measure to the attention now paid to sanitary improvements generally; especially to the arrangements made when large numbers are assembled at Festivals and Fairs. Cholera of a mild type prevailed in almost every District, those noted in the margin suffering more than others; but the loss of life from the epidemic was considerably less than in Fusly 1276. Fever and small-pox of a peculiarly virulent type, caused considerable mortality, especially in the Districts noted in the margin. The following abstract prepared from the Mortuary Returns received from the Districts, shows the number of deaths during the past year and the ratio per mille. Compared with Fusly 1276, the number of deaths exhibits an increase only in the District of South Canara, where fever was largely prevalent.

Kistna.
South Arcot,
Tanjore.
Trichinopoly.
Salem.

Fever.
Ganjam.
Vizagapatam.
Godavery.
Cuddapah.
Bellary.
Kurnool.
South Canara.
Malabar.

Small-pox.
Godavery.
Nellore.
Bellary.
Madras.
North Arcot.
Tanjore.
Malabar.

Districts.	Population.	Deaths. Cholera.	Small pox.	Fever.	Other diseases.	Total.	Ratio per mille.
1. Ganjam.....	12,35,790	343	355	6,038	5,229	11,965	9·68
2. Vizagapatam	15,05,045	132	653	6,398	9,096	16,279	10·81
3. Godavery..... ...	14,23,657	324	2,154	15,209	8,198	25,885	18·18
4. Kistna...	12,96,652	1,390	1,281	5,835	15,143	21,649	16·69
5. Nellore.....	11,68,664	10	1,587	1,815	13,048	16,460	14·08
6. Cuddapah.....	11,44,759	31	966	5,236	7,143	13,376	11·68
7. Bellary.....	13,04,998	2	1,708	7,883	9,751	19,344	14·82
8. Kurnool	7,70,857	43	614	6,690	4,738	12,085	15·67
9. Madras.....	8,04,283	53	2,756	1,961	8,921	13,691	17·02
10. North Arcot	17,87,134	544	5,175	7,425	16,016	29,160	16·31
11. South Arcot.....	12,61,846	2,343	1,500	2,670	9,656	16,169	12·81
12. Tanjore.....	16,70,233	5,647	3,350	4,833	17,808	31,638	18·94
13. Trichinopoly	10,06,826	2,928	799	2,374	9,699	15,800	15·69
14. Madura.....	19,46,389	388	1,964	3,697	10,279	16,328	8·38
15. Tinnevelly...	15,26,698	104	1,935	2,015	12,189	16,243	10·64
16. Coimbatore...	14,30,738	373	1,056	2,604	8,431	12,464	8·71
17. Salem...	16,19,233	1,073	1,804	4,760	8,242	15,879	9·80
18. South Canara... ...	8,36,019	202	275	10,498	10,356	21,331	25·51
19. Malabar...	18,49,671	116	3,691	9,563	17,916	31,286	16·91
Total...	2,55,89,492	16,046	33,623	1,05,504	2,01,859	3,57,032	13·95

11. Disease among cattle also prevailed, but not to such an extent as in the previous year. Dr. Thacker's remedies were successfully used in many cases. The sickness induced to a great degree by want of water and forage, was prevalent in the Districts of Nellore, Cuddapah, Salem, and Madura.

12. STATEMENT No. 2.—PRICES.—The following abstract gives the prices of the staple articles of consumption compared with the prices of Fusly 1276 and with the averages of the preceding ten years. From this it will be observed that there was a decline of from, 3 to 40 per cent. in the almost famine rates of Fusly 1276 and of the preceding years. The prices of first and second sort paddy fell from Rupees 258 and 231, to Rupees 183 and 164 respectively, and the prices of Cholum, Cumboo, Raggy, and Horse-gram show a decrease of Rupees 107, 28, 95, and 153 respectively, compared with Fusly 1276.

Grains.	Average price per Madras garce for ten years. Fuslies 1267 to 1276.	Fusly 1276.	Fusly 1277.	Increase or decrease in Fusly 1277, as compared with the average.	Percentage of Columns 2 and 5.	Decrease in Fusly 1277 as compared with Fusly 1276.	Percentage of Columns 3 and 7
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1st Sort Paddy per garce..	150	258	183	33	22	— 75	— 2
2nd do. do. ...	157	231	164	7	4	— 67	— 2
Cholum...	200	316	209	9	5	— 107	— 3
Cumboo...	195	219	191	— 4	— 2	— 28	— 1
Raggy...	184	297	202	18	10	— 95	— 3
Horse-gram...	227	386	233	6	3	— 153	— 4

13. The price of second sort paddy is compared below with the averages of the three preceding periods of five years, and with the prices of Fusly 1276. The decrease in the prices compared with Fusly 1276, is general throughout the Presidency, but it is very large in the Bellar district, where it amounted to Rupees 122. This is attributed mainly to the better out-turn of the Moongary crops, to large importations from the Nizam's Territories north of the Toombuddra where the season was remarkably favorable, and to the abundant harvest of the wet crops, in the preceding year.

Districts.	Price of Garce. Average of five years from Fuslies 1261 to 1265.	Average of five years from Fuslies 1266 to 1270.	Average of five years from Fuslies 1271 to 1275.	Fusly 1276.	Fusly 1277.	Increase as compared with column 2.	Increase or decrease as compared with column 3.	Increase or decrease as compared with column 4.	Decrease on column 5.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	59	77	113	168	84	25	7	—29	84
2. Vizagapatam	68	94	138	152	77	9	—17	—61	75
3. Godavery...	78	85	131	153	88	10	3	—43	65
4. Kistna...	99	85	165	199	142	43	57	—23	57
5. Nellore	97	118	169	203	176	79	58	7	27
6. Cuddapah	101	143	208	275	227	126	84	19	48
7. Bellary	90	125	198	315	193	103	32	— 5	122
8. Kurnool.....	107	131	202	266	197	90	66	— 5	69
9. Madras...	99	102	165	218	192	93	90	27	26
10. North Arcot... ...	85	119	160	218	176	91	57	16	42
11. South Arcot	91	122	151	209	154	63	32	3	55
12. Tanjore	77	119	151	221	157	80	38	6	64
13. Trichinopoly	82	137	173	258	194	112	57	21	64
14. Madura	91	149	198	290	231	140	82	33	59
15. Tinnevelly	110	155	205	257	200	90	45	— 5	57
16. Coimbatore.....	101	171	204	300	222	121	51	18	78
17. Salem...	84	145	168	253	189	105	44	21	64
18. South Canara.....	89	127	165	198	144	55	17	—21	54
19. Malabar.....	98	160	193	247	178	80	18	—15	69

Ryots' holdings—Statement No. 3.

14. This statement and its two enclosures embody the particulars of the ryots' holdings, cultivation and settlement. An abstract of it is subjoined, in which the particulars for South Canara are entered separately as usual; the extent of land under occupancy in that district is not known:—

Items.	Dry. Extent.	Dry. Assessment.	Wet. Extent.	Wet. Assessment.	Total. Extent.	Total. Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.
Holding at the beginning of Fusly 1277.	1,49,40,073	1,62,54,914	35,73,520	1,73,01,601	1,85,13,593	3,35,56,515
Deduct lands given up.	6,31,527	6,11,939	1,28,028	5,80,957	7,59,555	11,92,896
Remainder...	1,43,08,546	1,56,42,975	34,45,492	1,67,20,644	1,77,54,038	3,23,63,619
Add lands newly taken up.....	11,28,805	11,41,452	1,22,767	5,65,784	12,51,572	17,07,236
Total...	1,54,37,351	1,67,84,427	35,68,259	1,72,86,428	1,90,05,610	3,40,70,855
Deduct waste remained.	3,02,837	2,88,259	2,71,237	12,30,653	5,74,074	15,18,912
Waste charged	13,99,517	11,53,715	96,959	3,77,757	14,96,476	15,31,472
Actual cultivation.....	1,37,34,997	1,53,12,452	32,00,063	1,56,78,019	1,69,35,060	3,10,20,471
Total...	1,51,34,514	1,64,96,167	32,97,022	1,60,55,776	84,31,536	3,25,51,943
Add the Beriz of South Canara, for which no particulars can be had.....	.....	.....	.....	.....	.....	13,85,[illegible]8
Total...	1,51,34,514	1,64,96,167	32,97,022	1,60,55,776	1,84,31,536	3,39,35,0[illegible]

15. The holdings at the commencement of the Fusly as entered in the above abstract, will be found to differ from those entered in the like abstract for Fusly 1276 by Acres 1,000. This difference occurs in Madras, and is the result of incorrect entries made in the accounts of Fusly 1276 now rectified. The holdings of Fusly 1277 compared with those of the previous year exhibit an increase of Acres 4,92,017, assessed at Rupees 5,14,340, being the result of a gross decrease of Acres 5,260, assessed at Rupees 15,173, under wet, and a gross increase of Acres 4,97,278, assessed at Rupees 5,29,513, under dry. The increase under dry occurs in almost every District except Tinnevelly, and is due to a larger extent of lands having been taken up in anticipation of a good season. The large increase in the District of Godavery is owing to the transfer of wet lands erroneously classified as such, to dry, under the orders of the Board dated 26th March 1867, No. 1,907, and the increase in Salem also is nominal, consisting as it does of old well garden lands, transferred to dry, under Government Order, dated 1st July 1867, No. 1,458. In Bellary the increase is owing to the early rains having been favorable to the Moongary dry crops, and in South Arcot it is due to the transfer of six Amany Villages to Ryotwar and to the extension of cultivation. The decrease in Tinnevelly is attributed to the large extent of unprofitable land relinquished by the Ryots pending a revised classification.

	Increase. Acres.
Godavery	75,205
Salem	61,505
Bellary	65,403
South Arcot	63,868

16. The extent of wet lands shows a net decrease of 5,260 Acres. The large decrease in Salem and Godavery is owing to transfer to dry as explained in the preceding paragraph. The decrease in the other Districts is small and needs no remark.

	Decrease. Acres.
Salem...	13,748
Godavery	6,480

17. Waste Charged.—The item "Waste charged" exhibits an increase of Rupees 85,707 in four Districts and a decrease of Rs. 4,91,798 in fourteen Districts. The increase is large in Madura and Tanjore, and is the result of the more rigid enforcement of the rule that all wet

	Increase. RS.
Madura	27,555
Tanjore	26,625

lands left waste from causes not strictly beyond the control of the Ryots, shall be charged. In Madras and North Arcot there is a very large decrease, and it occurs chiefly under wet, the failure of the monsoon having been more complete in these Districts than elsewhere.

	Decrease.
	RS.
Madras	1,44,486
North Arcot	1,04,927

18. ACTUAL CULTIVATION.—The extent of actual cultivation exclusive of waste charged, shows a net increase of 4,46,857 Acres, but in the assessment there is a net decrease of Rupees 47,909. The large increase was under dry cultivation. In Bellary alone this increase amounted to 1,19,057 Acres, and is owing to the extension of cultivation in consequence of the favorable character of the early rains. The extent of wet cultivation shows a decrease of Acres 1,26,369 assessed at Rupees 5,99,214. The decrease was considerable in the Districts noted in the margin, and it was caused by the failure of North East Monsoon.

	Assessment.
	RS.
Nellore...	72,785
Cuddapah	87,067
Bellary	1,07,582
Madras	70,180
North Arcot	1,46,133
Salem...	66,666

19. The final settlement of the Presidency in comparison with Fusly 1276 is shown in the following abstract. It includes the Land Revenue demand of South Canara:—

	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Dry	1,49,40,073	1,62,54,914	1,54,37,351	1,67,84,427	4,97,278	5,29,513	.....	.....
Wet ..	35,74,520	1,73,01,601	35,68,259	1,72,86,428	.....	.....	6,261	15,173
Total...	1,85,14,593	3,35,56,515	1,90,05,610	3,40,70,855	4,91,017	5,14,340	.....	.....
Add South Canara.....	.....	13,79,731	.....	13,83,138	.....	3,407	.....	.....
Total...	1,85,14,593	3,49,36,246	1,90,05,610	3,54,53,993	4,91,017	5,17,747	.....	.....
Secondcrop Assessment.	.....	5,04,524	.....	4,76,734	.....	.....	.....	27,790
Additional Assessment	.....	4,96,678	.....	3,91,451	.....	.....	.....	1,05,227
Water Tax..	.....	8,27,894	.....	9,40,378	.....	1,12,484	.....	.....
Total...	.....	3,67,65,342	.....	3,72,62,556	.....	4,97,214	.....	.....
Deduct.								
Waste remissions...	.....	5,47,164	.....	15,18,913	.....	9,71,749	.....	.....
Other remissions...	.....	13,84,061	.....	30,17,981	.....	16,33,920	.....	.....
Total...	.....	19,31,225	.....	45,36,894	.....	26,05,669	.....	.....
Remainder .	.....	3,48,34,117	.....	3,27,25,662	.....	.....	.....	21,08,455
Add Miscellaneous items. ...	.....	33,44,394	.....	34,55,310	.....	1,10,916	.....	.....
Total...	.....	3,81,78,511	.....	3,61,80,972	.....	.....	.....	19,97,539

20. The fluctuations in the actual occupancy having been already explained, the other items will now be briefly noticed.

21. 2ND CROP CULTIVATION.—The Assessment of the second crop cultivation shows a net decrease of Rupees 27,790 the result generally of the adverse season already alluded to.

22. ADDITIONAL ASSESSMENT.—Under "Additional Assessment" there is a net decrease of 1,05,227 Rupees, resulting from a gross decrease of 1,07,167 Rupees in twelve districts, and a gross increase of Rupees 1,940 in three others, a result chiefly due to the failure of seasonable rains.

23. WATER TAX.—In Fusly 1276 this item appeared in the accounts of only seven districts, but in the year under review it appears in that of Tanjore also. The net increase amounted to Rupees 1,12,484. The largest increase occurs in the Godavery District and is owing chiefly to the irrigation of dry crops in parts of the district in consequence of the failure of rains. In Bellary and Madras this item of Revenue shows a decrease.

24. STATEMENT No. 4.—This Statement exhibits the particulars of remissions from the gross demand. These remissions amounted to Rupees 45,36,893 or Rupees 26,05,667 above those of Fusly 1276.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Waste remissions as per statement No. 3...	5,47,165	15,18,912	9,71,747	.....
Abstract of Statement No. 4.				
Occasional remissions	5,70,761	22,31,759	16,60,998	.....
Fixed do.	96,437	97,801	1,364	.....
Items allowed on the collections or from the demand of villages	7,16,363	6,88,421	.....	28,442
Total...	19,31,226	45,36,893	26,34,109	28,442
		Net...	26,05,667	

25. WASTE REMISSION.—The item "Waste remitted" shows a net increase of 9,71,747 Rupees and is the result of a gross increase of Rs. 10,06,580 in thirteen Districts and a gross decrease of Rs. 34,833 in three Districts. The almost entire failure of the rains rendered relief unavoidable, and large remissions were granted under the special instructions of the Board. The amount thus remitted was especially large in the Districts noted in the margin. The decrease in the remissions under this head appears only in the Districts of Tanjore, Madura and Ganjam, and is comparatively unimportant.

	Increase.
	RS.
North Arcot	2,56,625
Madras	2,00,855
South Arcot	1,06,480
Cuddapah	1,00,629
Coimbatore	84,740
Nellore	79,619
	Decrease.
	RS.
Tanjore	13,389
Madura	11,854
Ganjam	9,590

26. The occasional remissions are granted at the annual Settlement with reference to the season and are consequently fluctuating. They amount to Rupees 22,31,759 or Rupees 16,60,998 over Fusly 1276. The increase is owing to the peculiarly unfavorable character of the season. The utmost care was taken in granting these remissions to ensure that the losses sustained by the ryots were not over-estimated and that relief was given only when necessary.

27. The amount of fixed remissions shows an increase of 1,364 Rupees. This is chiefly owing to an increased extent of land having been given away under the Tope rules, with remission of assessment for a certain number of years.

28. The third head of remissions consists of deductions from the settled demand. It shows a net decrease of Rupees 28,442. This is owing mainly to the discontinuance of the remission on account of Evu and Ditta Inams in the Tinnevelly District under the Orders of Government, dated 2nd April 1868, No. 883, sanctioning cash payment from the Treasury pending the commutation of the kistbundy beriz deductions into grants of land. The particulars of remissions on account of the road and village service cesses are embodied in enclosure B of Statement No. 3. The Collectors of Madura and South Canara have evidently omitted to show the additions and deductions on account of the road cess, and they will be called upon to exhibit them in their future returns.

29. The deductions on account of the village service cess shows a decrease of 36,478 Rupees owing to the diminution in the settled revenue of the year. The Collector of Trichinopoly has again omitted to show the collections on account of the 6¼ per cent. village cess notwithstanding the special instructions given to him on the subject.

30. The following abstract shows the entire Land Revenue demand of Fusly 1277 compared with that of Fusly 1276 under each minor head.

Items.	Fusly 1276.	Fusly 1277.	Difference.
	RS.	RS.	RS.
Peishcush on permanently settled estates ...	51,26,622	51,32,859	+ 6,237
Jodi and quit-rent on Shrotriem and Inam villages	66,29,883	6,68,117	— 1,766
Ryotwar	349,58,845	327,25,661	— 22,33,184
Miscellaneous	33,53,677	34,55,311	+ 1,01,634
Total...	441,09,027	419,81,948	— 21,27,879

	RS.
Godavery...	741
Madras.....	38
North Arcot	10,026
Madura...	428
Salem...	5
Total...	11,238

31. Peishcush.—Under "Peishcush" or Permanently Settled Estates there is an increase of Rupees 6,237 resulting from a gross increase of Rupees 11,238, in the five districts noted in the margin and a decrease of Rupees 5,000 in Malabar.

		RS.		
Godavery.....	Increase in the Peishcush of Gutala in consequence of the Government share of the *Nagaveram estate* having been made over under the Board's Proceedings dated 14th March 1867, No. 1,581...			741
Madras	Increase in the Peishcush of the Kakalur *Muttah owing* to a reverted Inam having been incorporated with it under Government Order dated 20th February 1867, No. 415...			28
North Arcot...	Increase in the Peishcush of Kangundi and Punganur Zemindaries on account of the quit-rent charged by the Inam Commissioner...	9,885	0 0	
	Assessment on C. class lands relinquished by the Railway Company in the Kangundy Zemindary—Vide Government Order dated 27th June 1867, No. 1,428... ...	141	0 0	
				10,026
Madura.... ...	Increase in the Peishcush of the Sevagunga Zemindary on account of the quit-rent charged by the Inam Commissioner...			428
Salem..... ...	Reduction in the Peishcush of the Kudathur Moottah incorrectly made in the accounts of Fusly 1276..... ...	7	8 8	
	Increase in the Peishcush of Annathanaputty Moottah owing to the resumption of an Inam under the Inam *rules*...	6	2 6	
	Total...	13	11 2	
	Reduction of Peishcush of the Alagapuram Moottah on account of land purchased for Jail Superintendent's quarters—Vide Government Order dated 21st December 1867, No. 3,038.....	8	9 11	
				5
				11,238

32. The decrease in the district of Malabar is the last kist of the Peishcush payable by the Rajah of Cannanore hitherto included in the Demand for the Fusly although not actually due till two months after, but now transferred for the first time to the following year.

33. Shrotriem Jodi.—The demand on account of this item shows a net decrease of Rupees 1,766 resulting from a gross increase of Rupees 5,625 in four districts and a gross decrease of Rupees 7,391 in eleven districts. The increase is generally due to the quit-rent charged by the Inam Commissioner on Inams newly enfranchised during the year, and the decrease is owing to the reduction of the quit-rent on certain other Inams as well as to the resumption of Inam lands by the Inam Commissioner in consequence of the Inamdars failing to appear as required.

	Increase. RS.		Decrease. RS.
1. Godavery	... 1,24,044	Madras	6,51,853
2. Ganjam	... 67,621	North Arcot ...	4,71,661
3. Kistna	... 35,053	South Arcot ...	3,86,178
4. Tanjore	... 32,969	Tinnevelly... ...	2,84,908
5. Salem	... 7,734	Coimbatore ...	2,54,182
6. South Canara...	4,806	*Cuddapah*... ...	1,47,631
7. Malabar	... 3,219	Bellary	1,19,384
8. Vizagapatam...	1,055	Madura	88,225
		Nellore ...	74,516
Total...	2,76,501	Kurnool... ...	29,176
		Trichinopoly ...	1,966
		Total...	25,09,685

34. Ryotwar.—The demand under "Ryotwar" shows a net decrease of Rupees 22,33,184, the result of a net increase and decrease as noted in the margin. The large fall of revenue in eleven districts is in consequence of the bad season as already explained. The large increase in Godavery is owing to lands taken up in consequence of the full supply of water in the anni-cut channels—more than half of the increase is in the water tax and is the result of the irrigation of dry crops in places where the rains proved insufficient.

35. Miscellaneous Statement No. 5.—The Miscellaneous items of Fusly 1277, show a net increase of Rupees 1,01,634. The increase is large in the items noted in the margin. The increase in all the items occurs chiefly in the Tinnevelly District and is only nominal as it is the result simply of transfers this year from Ryotwar. The enhancement of revenue under the third head occurs in Madura, and is due to certain waste lands in the Sub-Division, which were enclosed by the ryots and retained by them exclusively for grazing, having been charged in the year under report, in *accordance with the* instructions of the Board dated 24th February 1865, No. 1,129. The items noted in the margin show a considerable decrease. The falling off in the first item is generally due to the abolition of Pulery under Government Order dated 13th November 1867, No. 2,676. The decrease in the second occurs in Nellore, and is owing to the deposits of the previous years on account of Urtawar Russums having been brought to account in Fusly 1276, and that in the 3rd which appears chiefly in Tinnevelly is left unexplained by the Collector. The decrease under the 4th item is the result of the transfer of certain Amany villages in South Arcot and Tanjore to Ryotwar.

	Increase. RS.	Decrease. RS.
Rent on Palmyrah trees...	1,18,244	
Rent of gardens and topes.....	24,858	
Revenue from lands assessed at favorable rates...	14,936	
Grazing Tax or grass rent...		47,418
Russums collected from Zemindars...		34,018
Revenue from sequestered inams...		19,084
Revenue from Amany villages...		11,237

36. The subjoined abstract shows the lands held on Cowle in Fusly 1277. The extent of lands newly taken up was acres 4,571, assessed at Rupees 6,132, and the net beriz after deducting the Waste and Cowle remissions amounted to Rupees 16,717:—

	Acres.	RS.	Acres.	RS.
Cowle as per last year...			85,774	76,336
Deduct—Land brought up to full assessment	21,693	26,174		
,, Land abandoned...	997	966		
			22,690	27,140
Remainder...			63,084	49,196
Add new Cowle			4,571	6,132
Total...			67,655	55,328
Add second crop additional assessment water-tax			.....	275
		RS.	—	55,603
Deduct remission on account of Waste		2,078		
Do. do. Cowle...		36,808	.....	38,886
Net Beriz ..				16,717

	RS.
Note.—Remission on account of Cowle	36,808
Deduct—Amount omitted in the statement of Remissions from Malabar on which the Board's Return No. 4 was prepared ...	12,189
Total...	24,619

37. The following is an abstract of the Cultivation and Settlement of Amani villages in South Arcot, Tanjore and Madura. The Board would suggest the omission of this statement in their future reports as it is hardly worthwhile continuing to exhibit so limited a transaction. The table in the margin shows the ready money collections on account of them. The demand for Fusly 1277 amounted to Rupees 2,252, and the ready money realiations to Rupees 1,724 or Rupees 5,842 less than in Fusly 1276.

Districts.	Money Puttahs.		Garden crop assessed with money rent.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.
South Arcot .	463	1,070	...	...	463	1,070
Tanjore	...	...	5	15	5	15
Madura	1,083	639	...	...	1,083	639
Total.	1,546	1,709	5	15	1,551	1,724

38. The extent of the cultivation of special products during the year is given in the following abstract in comparison with Fusly 1276.

Districts.	Sugar-cane.		Cotton.		Indigo.	
	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Ganjam	2,902	3,573	8,582	9,318	66	54
2. Vizagapatam	5,712	5,625	16,813	19,518	2,848	3,252
3. Godavery	5,453	6,983	33,123	17,445	850	357
4. Kistna...	...	...	1,88,476	2,23,567	14,309	10,285
5. Nellore	23	32	37,004	33,385	17,169	13,541
6. Cuddapah	2,239	2,468	51,217	71,967	12,294	16,209
7. Bellary	6,861	7,798	3,05,028	4,10,297	787	1,132
8. Kurnool	287	502	2,00,390	2,19,404	1,914	6,847
9. Madras	70	76	83	29	6,327	5,150
10. North Arcot	6,261	5,116	6,011	5,633	14,709	15,552
11. South Arcot	1,853	2,044	20,148	18,726	33,392	41,539
12. Tanjore	269	417	4,686	3,067	746	898
13. Trichinopoly	836	2,460	4,108	5,328	79	146
14. Madura	149	162	91,918	86,919	61	434
15. Tinnevelly	142	130	2,20,407	2,05,065	413	407
16. Coimbatore	1,402	1,864	1,15,529	1,19,247	...	...
17. Salem	1,317	1,543	13,421	15,830	554	1,077
18. South Canara	1,012	940	.....	.....	...	...
Total ...	36,788	41,743	13,16,944	14,64,745	1,06,518	1,16,880
Government lands	18,628	22,987	8,67,862	9,87,861	86,606	92,693
Inam lands...	4 913	5,474	2,89,546	3,35,909	9,511	14,079
Zemindary lands	13,247	13,272	1,59,536	1,40,975	10,401	10,108

39. The increase in Sugar-cane cultivation occurs in almost every district. It is large in the Godavery and Trichinopoly Districts. In the North Arcot District the area cultivated is less by 1,145 acres compared with Fusly 1276.

	Increase. Acres.
Godavery	1,530
Trichinopoly.....	1,624

40. The extent of Cotton cultivation shows an increase of 1,47,801 acres. In Bellary alone the increase amounted to no less than 1,05,269 acres owing to the improved position of the article in the local market as compared with that of cereals. The increased facilities of external communication have promoted this result. The decrease is large in Godavery and Tinnevelly and is attributed to the fall in prices.

	Decrease Acres.
Godavery.....	15,678
Tinnevelly	15,342

41. The cultivation of Indigo also has increased by acres 10,362. In South Arcot the increase amounted to 8,147 acres and is ascribed to the season having been favorable to the culture of this product. In Kistna and Nellore the area cultivated fell short of that of Fusly 1276 by 4024 and 3,628 acres respectively.

Districts.	No.	Crops divisable.												Ready money items.		Miscellaneous Items.	Total.	Deduct sundry charges and inams.	Remainder for the current Fusly.	Last Fusly.	Increase.	Decrease.
		Extent of cultivation.	Deduct Shavy.	Remaining produce.	Gross produce.	Deduct Colavassem etc.	Remaining produce.	Circar share.	Deduct Curnum's Meras.	Remaining Circar share.	Add reserved Meraks out of Columns 7 and 10.	Total Circar produce.	Value of produce shown in Column 13.									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		15	16	17	18	19	20	21	22
			Acs.	Acs.	Acs.	Col.	Col.	Col.	Col.	Col.	Col.	Col.	Col.	Rs.	A.P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Arcot.....	1		21	20	1	6	...	6	3	...	3	...	3	6	13 8	1,070	8	1,085	865	220	7,299	...	7,079
Tanjore	2		103	2	101	904	101	803	443	...	443	29	472	611	3 0	15	558	1,184	30	1,154	2,908	...	1,754
Madura	5¼		338	167	171	255	51	204	102	13	89	14	103	449	14 8	639	47	1,136	258	878	2,786	...	1,908
Total...	8¼		462	189	273	1,165	152	1,013	548	13	535	43	578	1,067	15 4	1,724	613	3,405	1,153	2,252	12,993	...	10.741

42. The subjoined abstract shows the average assessment per acre on the extent of actual cultivation, exclusive of the land charged for, but left waste, entered in Statement No. 3:—

Districts.	Dry.			Wet.		
	Extent.	Assessment.	Average per Acre.	Extent.	Assessment.	Average per Acre.
	ACRES.	RS.	RS A. P.	ACRES.	RS.	RS. A. P.
1. Ganjam...	1,06,480	1,37,178	1 4 7	1,77,216	5,06,357	2 13 9
2. Vizagapatam	48,021	53,004	1 1 9	23,967	1,23,910	5 2 9
3. Godavery	2,73,938	5,63,286	2 0 11	1,97,247	5,64,643	2 13 9
4. Kistna	13,24,333	20,39,277	1 8 8	1,36,687	7,82,551	5 11 7
5. Nellore...	5,61,993	7,43,259	1 6 2	1,61,231	7,41,485	4 8 4
6. Cuddapah	11,04,908	8,17,810	0 11 10	1,12,678	7,95,763	7 15 11
7. Bellary...	21,00,941	13,92,195	0 10 7	1,31,055	5,08,412	3 14 1
8. Kurnool	11,24,528	10,97,611	0 15 7	24,421	1,63,441	6 11 1
9. Madras...	1,75,839	2,74,964	1 9 0	2,16,916	8,57,786	3 15 3
10. North Arcot.....	3,86,770	5,49,739	1 6 9	1,65,087	9,81,096	5 15 1
11. South Arcot.....	8,40,668	14,70,713	1 12 0	2,56,348	13,79,783	5 6 1
12. Tanjore...	2,20,979	2,75,161	1 3 11	6,74,853	33,83,835	5 0 3
13. Trichinopoly	7,33,812	7,20,598	0 15 9	1,17,446	5,06,206	4 4 11
14. Madura...	6,19,256	8,26,667	1 5 4	1,25,019	5,37,804	4 4 1
15. Tinnevelly	8,46,807	7,18,204	0 13 7	1,58,881	16,66,420	10 7 9
16. Coimbatore	18,39,769	17,10,236	0 14 10	78,496	6,05,052	7 11 4
17. Salem	10,44,885	13,54,310	1 4 9	61,543	4,14,388	6 11 9
18. South Canara	...	...	... ...	...	...	... ...
19. Malabar	3,81,070	5,98,240	1 9 2	3,80,972	11,59,087	3 0 9
Total...	137,34,997	153,42,452	1 1 11	32,00,063	156,78,019	4 14 5

43. The following is a Comparative Abstract of the demand from Sundry Sources of Revenue:—

Sources of Revenue.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkarry	54,61,340	53,27,863	...	1,33,477
2. License Tax	2,56,290	4,77,487	2,21,197	...
3. Salt.....	115,87,979	105,62,247	...	10,25,732
4. Sea Customs	20,68,505	24,11,354	3,42,849	...
5. Land Customs	1,25,830	1,51,606	25,776	...
6. Stamps	30,56,643	35,89,001	5,32,358	...

44. Abkarry.—The Abkarry demand is less by 1,33,477 Rupees than in Fusly 1276. The decrease which is large in the Districts noted in the margin, is owing to the smaller sums given for Farms which were re-sold. The heavy losses sustained by contractors in the previous year, when many farms were purchased for more than their worth, prevented active competition. In Malabar the result of the sale was different, and the demand increased by Rupees 19,379.

	Decrease. RS.
Kurnool	1,34,174
Madura.....	50,933
Cuddapah	50,924

45. License Tax.—The demand on account of License Tax shows a net increase of Rupees 2,21,197. Act XXI. of 1867 was in operation during the whole year, instead of during a part of the year as in Fusly 1276. In a few Districts there is a decrease because some of the collections were made in advance in the previous year.

Nellore.
Kurnool.
Tanjore
South Canara.

46. Salt.—The salt demand is less than in the previous Fusly by Rupees 10,25,732. There is a decrease in every District except Tanjore and Madura, and it is large in the Districts noted in the margin. In Kistna there were unusually large exportations into the Nizam's territories in Fusly 1276, caused by the high price which salt commanded there at the time. In Ganjam the Brinjary trade fell off because large quantities of Bombay salt were carried into the Central provinces by the Railway, which had been extended. In Madras the decrease arose chiefly from a diminution in wholesale transactions and exports. Under the former head alone the decrease amounted to nearly a lac and a half of Rupees. So large a quantity of salt had been purchased in the previous year by two of the principal merchants, that much of it remained stored along the line of rail at the end of the Fusly. The increase in Tanjore and Madura is accounted for by the facilities afforded to traffic by the extension of the Railway to Erode, and the opening of the Salt canal between Vadarniem and Negapatam.

	Decrease. RS
Kistna	5,47,947
Ganjam.....	2,32,249
Madras.....	1,33,874

47. The following statement shows the quantity of salt received into store and sold during the Fusly. Further particulars are embodied in separate statements Nos. 7 and 8:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Receipts.	IN. MDS.	IN. MDS.	IN. MD.	IN. MDS.
Salt in store at the beginning of the year	98,26,082	95,33,430	...	2,92,652
Salt manufactured and purchased, and received into store	79,74,202	69,10,693	...	10,63,509
Total...	1,78,00,284	1,64,44,123	...	13,56,161
Sales.				
Home consumption	34,11,149	33,09,328	...	1,01,821
Inland consumption	35,84,818	31,18,541	...	4,66,277
Exportation...	3,83,370	1,85,828	...	1,97,542
Sold to French Government.	79,155	55,865	...	23,290
Total...	74,58,492	66,69,562	...	7,88,930
Remainder...	1,03,41,792	97,74,561	...	5,67,231
Deduct Wastage written off...	8,08,362	1,64,494	...	6,43,868
Remaining balance...	95,33,430	96,10,067	76,637	...

48. The balance in store at the beginning of the year amounted to 95,33,430 Indian Maunds. The quantity of salt manufactured and brought into store amounted to Indian Maunds 69,10,693, making the quantity available for sale, Indian Maunds 164,44,123. This quantity is less than that available in Fusly 1276 by Indian Maunds 13,56,161. The quantity manufactured decreased chiefly in the districts noted in the margin. In Madras owing to the entire failure of the north-east monsoon and the scantiness and insufficiency of the freshes the Ennore bar remained unopened till opened late in the season by artificial means. The absence of any tidul flow into the backwater proved a great impediment to the work. In Ganjam, the manufacture diminished in consequence of the failure of the demand. In Kistna the quantity manufactured increased by 4,22,526 Indian Maunds.

	Decrease. Indian Maunds.
Madras.....	9,45,483
Ganjam.....	1,71,766

	Decrease. Indian Maunds.
Kistna...	3,45,740
Madras.....	1,87,477

49. The salt sales exhibit a falling off of 7,88,930 Indian Maunds. It occurs chiefly in the districts of Kistna and Madras and is owing to causes already explained.

50. The Wastage in the several districts is shown in the subjoined statement:—

Districts.	Contents of the heaps when received.	Out-turn of the heaps when sold.	Wastage.	Percentage of the wastage on column 2.	Value of the wastage of salt at the prime cost.	Value of the wastage of salt at the monopoly cost.
1	2	3	4	5	6	7
	IN. MDS. SRS.	N. MDS. SRS.	IN. MDS. SRS.		RS. A. P.	RS. A. P.
1. Ganjam...	3,52,095 17	3,35,442 15	16,653 2	4·29	1,874 15 0	28,102 0 0
2. Vizagapatam...	76,513 20	75,629 0	884 20	1 15	66 4 6	1,492 9 6
3. Godavery...	2,58,759 0	2,39,690 0	19,069 0	7·36	1,589 1 0	32,178 15 0
4. Kistna	2,85,687 20	2,67,084 0	18,603 20	6.51	1,285 1 10	31,393 6 6
5. Nellore...	2,66,873 0	2,59,285 0	7,588 0	2·84	897 11 9	12,178 14 4
6. Madras...	2,53,492 0	2,36,249 0	17,243 0	6·80	2,586 7 0	29,097 9 4
7. South Arcot...	4,34,030 34	4,01,066 0	32,964 34	7·23	5,359 15 0	55,628 3 0
Do. supplied to French Government...	43,200 2	40,889 3	2,310 39	5·13	255 12 0	255 12 0
8. Tanjore...	99,313 20	97,279 0	2,034 20	2·05	168 8 0	3,178 15 0
9. Madura...	1,19,451 20	1,12,596 30	6,854 30	5·29	642 0 1	11,567 6 3
10. Tinnevelly	3,18,176 33	2,93,712 15	24,464 18	7·68	2,166 2 6	41,283 11 0
11. South Canara...	2,76,744 20	2,62,270 9	14,474 11	5·24	6,440 1 1	24,425 5 9
12. Malabar...	52,154 6	51,732 0	422 0	0·81	196 5 10	712 2 0
Total...	28,36,491 26	26,72,924 32	1,63,566 34	5·77	25,528 15 1	2,71,494 13 4
On sales of salt.....			13,825 11			
On salt cleared for transportation			649 0			
			14,474 11			

51. The wastage of salt in Fusly 1276 which Government allowed to be written-off, amounted to Indian Maunds 1,71,053-19, but the adjustment was not made because the sanction of Government did not reach the Collectors until after the accounts were closed. Hence this quantity is again included in the balance shown as remaining in store at the close of Fusly 1277. The wastage which the Collectors now propose to write off amounts to Indian Maunds 1,63,566-34.

Ganjam.....	4·29
Vizagapatam ...	1·15
Nellore	2·84
Tanjore.....	2·05
Malabar...	0·81
Godavery...	7·36
Kistna	6·51
Madras.....	6·80
South Arcot.....	7·23
Tinnevelly.....	7·68

In the districts noted in the margin, the percentage of salt lost by wastage is less than 5. In Madura and South Canara it is a little more than 5, and in the districts noted in the margin it ranges from 6·51 to 7·68. The Collector of Godavery alone has explained the cause of this large percentage, and in the absence of satisfactory explanation from the other Collectors, the Board cannot support the proposal to strike out the wastage for their Districts from the accounts. The Collectors are therefore directed to report under what circumstances the percentage of wastage rose so high and what exceptional causes tended to produce this result. The large percentage in Godavery is due to the storage of Salt belonging to Fusly 1275 with incorrect weighing machines and the sale of it with improved ones subsequently received. The sanctionof Government is requested for writing off the wastage in the districts noted in the margin, amounting to Indian Maunds 70,291 and 2 Seers.

	In. Mds.	Seers.
Ganjam.....	16,653	2
Vizagapatam	884	20
Godavery	19,069	0
Nellore	7,588	0
South Arcot supplied to French Government.....	2,310	39
Tanjore.....	2,034	20
Madura.....	6,854	11
South Canara.....	14,474	11
Malabar	422	0
	70,291	2

52. The following is an abstract of the financial transactions of the Salt Department in Fusly 1277 in comparison with those of the previous year.

Items.	Fusly 1276.	Fusly 1277.	Increase or Decrease.	Percentage.
	RS.	RS.	RS.	
Gross Revenue	1,15,73,397	1,05,51,999	—10,21,398	— 9·68
Miscellaneous.....	10,936	7,138	— 3,798	—53·21
Deduct Total.....	1,15,84,333	1,05,59,137	— 10,25,196	— 9·71
Charges...	14,14,280	12,80,916	— 1,33,364	—10·41
Net Revenue.....	1,01,70,053	92,78,221	— 8,91,832	— 9·61

53. The entire Salt revenue of the Presidency inclusive of Miscellaneous items amounted to Rupees 1,05,59,137 or Rupees 10,25,196 below the Revenue of Fusly 1276. The causes of this large decrease have been already noticed. The charges amounted to Rupees 12,80,916 and were Rupees 1,33,364 less than those of the preceding year, owing chiefly to the smaller quantity

anufactured. In the following table the charges for the different districts are compared with ose of Fusly 1276:—

Districts.	Fusly 1276. Charges.	Fusly 1276. Percentage in the gross revenue.	Fusly 1277. Charges.	Fusly 1277. Percentage in the gross revenue.	Increase.	Decrease.
	Rs.		Rs.		Rs.	Rs.
anjam	1,23,349	8	63,949	5	...	59,400
izagapatam	32,526	10	32,605	11	79	...
odavery	42,394	9	29,771	7	...	12,623
istna	56,002	4	91,986	12	35,984	...
ellore	97,544	9	85,557	8	...	11,987
adras	3,47,247	15	2,75,235	12	...	72,012
outh Arcot	54,682	9	63,515	14	8,833	...
anjore	1,13,310	10	1,09,074	10	...	4,236
adura	64,187	10	50,819	8	...	13,368
innevelly	74,221	10	75,822	11	1,601	...
outh Canara	1,17,490	20	1,21,210	11	3,720	...
alabar	2,91,328	32	2,81,372	33	...	9,956
Total...	14,14,280	12	12,80,915	12	50,217	1,83,582
					Net...	1,33,365

54. In the following Statement the total charges are compared with those of the previous ear:—

Items.	Fusly 1276	Fusly 1277.	Increase.	Decrease.
	Rs	Rs.	Rs.	Rs.
Charges of Collections.				
Fixed establishment	2,25,586	2,26,623	1,037	...
Country Stationery or Saderward	3,216	2,449	...	767
Travelling allowance to officers, etc.	6,942	8,138	1,196	...
Total	2,35,744	2,37,210	2,233	767
Net	...	...	1,466	...
Charges for the provision of Salt.				
Purchase and Manufacturers' share	10,17,202	8,19,925	...	1,97,277
Charges for conveying and storing salt	1,14,216	89,365	...	24,851
Do. for exporting salt	22,307	20,340	...	1,967
Salt compensation	444	11,109	10,665	...
Contingencies	24,367	1,02,966	78,599	...
Total...	11,78,536	10,43,705	89,264	2,24,095
Net...	...	...	...	1,34,831
Grand Total...	14,14,280	12,80,915	91,497	2,24,862
Net...	...	...	...	1,33,365

55. Sea Customs.—The Sea Customs collections amounted to Rupees 24,11,354 or Rupees 3,42,849 more than in Fusly 1276. They improved in all the districts except Kistna, Tanjore, Madura, South Canara and Malabar, in consequence of a revival of the trade at the Northern Ports which had failed temporarily in consequence of the Famine of 1866, and of a general increase in the export of paddy and rice and in the import of betelnut. The decrease which occurred in some districts arose mainly from the decrease in the export of Piece goods and Railway Stores.

56. Land Customs.—Land Customs are collected only in the four districts noted in the margin. They amounted to Rupees 1,51,606 or Rupees 25,776 more than in Fusly 1276, and the increase was chiefly in the duties on wines and spirits imported into British territory.

Godavery.
South Arcot.
Tanjore.
Malabar.

57. Stamps.—The stamp revenue exhibits an increase of Rupees 5,32,358 or 17 per cent., the result of the new provisions contained in Act XXVI. of 1867.

58. The entire demand on account of all sources of Revenue was Rupees 6,45,01,506 or Rupees 1,64,108 less than in Fusly 1276.

59. The following abstract shows in one view the particulars of current Demand, Collection and Balance of all sources of Revenue for the Fusly:—

Items.	Current demand.	Collections.	Balance.	Subsequent Collections and Remissions upto 30th November 1868.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently Settled ...	51,32,859	41,17,876	10,14,983	5,47,304	4,67,679
Jody on Shrotriem, etc.	6,68,117	5,35,628	1,32,489	99,698	32,791
Ryotwar	3,27,25,661	2,98,66,017	28,59,643	22,47,672	6,11,971
Miscellaneous	34,55,311	25,18,026	9,37,286	5,86,673	3,50,613
Total ...	4,19,81,948	3,70,37,547	49,44,401	34,81,347	14,63,054
Abkarry	53,27,863	47,89,547	5,38,316	3,89,292	1,49,024
License Tax	4,77,487	4,77,487	.....	.....	.....
Sea Customs	24,11,354	24,11,354	....	.....	.....
Land Customs	1,51,606	1,51,606	.....	.....	.....
Salt	1,05,62,247	1,05,59,135	3,112	2,271	841
Stamps	35,89,001	35,89,001	.....	.....	.....
Total ...	2,25,19,558	2,19,78,130	5,41,428	3,91,563	1,49,865
Grand Total ...	6,45,01,506	5,90,15,677	54,85,829	38,72,910	16,12,919

60. Of the entire current demand Rupees 6,45,01,506, Rupees 5,90,15,677 was collected within the year, leaving a balance of 54,85,829 which was reduced by subsequent collections and remissions to Rupees 16,12,919 by the end of November 1868.

61. The balance under "Permanently Settled" amounting to Rupees 4,67,679 appertains to the Districts noted in the margin. The large amount in Madura is due from the Zemindars of Ramnad, Sivagungah, etc. The Ramnad landholder has been permitted to pay the amount by instalments under the Order of Government, dated 25th August 1868, No. 2,251. The sums due from the other Estates are small and will be realised at an early date. The balance in North Arcot is also large: the Zemindars of Calastry and Punganur fell into arrears in consequence of the distress which want of rain had produced in their estates and time was allowed for payment. The balances in the remaining districts are small and result from the same cause.

	Rs
Vizagapatam	1,094
Godavery	5,362
Kistna	808
Madras	8,266
North Arcot	85,920
South Arcot	41
Madura	3,41,468
Salem	24,470
Malabar	250
	4,67,679

62. The balance under "Shrotriem Jody" is Rupees 32,791. The arrears are large in the districts noted in the margin, and are owing generally to successive unfavorable seasons, and in some cases to the non-distribution of Title-deeds by the Inam Commissioner.

	Rs.
1. North Arcot	7,669
2. Madras	4,023
3. Salem	3,531
4. Bellary	3,356
5. Tinnevelly	3,421

63. The Ryotwar balance, Rupees 6,11,971, is contributed to by all the districts. In North Arcot the balance amounts to Rupees 2,03,579 caused by the character of the season. The provisions of the Revenue Recovery Act had to be kept in abeyance until the remissions had been settled. In most of the districts the ryots withheld payments in the expectation that the season would be so adverse that large remissions would be granted, and when in some cases the season improved and these expectations were disappointed, they had not the means of meeting the large demand against them before the close of the Fusly.

64. The balance on account of "Land Revenue Miscellaneous" amounts to Rupees 3,50,613 and is shared by all the districts except Malabar. It is considerable in the districts of Godavery, Kistna, and North Arcot. None of the Collectors have given any explanation on this score. They will be requested to make their future reports more complete.

	Rs.
Godavery	91,001
Kistna	63,349
North Arcot	60,600

65. The Abkarry balance amounts to Rupees 1,49,024 and is distributed among the districts noted in the margin. In Salem the Renter was allowed time to enable him to collect his Sub-renters' outstandings. In Madura, loss was incurred by the re-sale of five out of the eight Abkarry farms, and some of the renters fell into arrears in consequence of heavy losses occasioned by the bad season. The balances in the remaining districts are generally due more or less to the same cause.

	Rs.
Salem	1,02,608
Madura	23,635
Bellary	15,999
Nellore	5,346
Trichinopoly	835
Malabar	550
Madras	51
	1,49,024

66. The balance of Rupees 841 under Salt appertains to Bellary and is due on account of Earth Salt.

67. The Demand, Collection, and Balance of the Neilgherry Talook is entered below. The total revenue of Fusly 1277 amounted to Rupees 34,467 against Rupees 28,907 in Fusly 1276. The increase of Rupees 5,560 arose chiefly from the large extent of land sold under the Waste Land Rules charged with assessment and brought to account.

Items.	Demand for Fusly 1277.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st August 1868.	Balance.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.
Ryotwar	.....	.....	.....	.....	.....
Land held by Burghers and other hill tribes	16,954	16,822	132	4	128
Do. held by Europeans, East Indians, etc., for Coffee plantations and other agricultural purposes	10,155	3,105	7,050	3,640	3,410
Total...	27,109	19,927	7,182	3,644	3,538
Miscellaneous.					
1. Quit-rent on house properties	4,247	3,153	1,094	653	441
2. Revenue on lands not included in the Jummahbundy	3,005	1,915	1,090	3	1,087
3. Other items	106	106	.....	.....	.....
Total...	7,358	5,174	2,184	656	1,528
Grand Total..	34,467	25,101	9,366	4,300	5,066

68. Out of the total demand of Rupees 34,467, the sum of Rupees 25,101 was collected within the Fusly and Rupees 4,300 subsequently up to 31st August 1868 leaving a balance of Rupees 5,066 at the beginning of September 1868. There is an improvement visible in the collection of the revenue due from European landholders on the hills, and as the subject is now engaging the attention of the Commissioner, the Board deem it unnecessary to dwell upon it further.

69. The Demand, Collection, and Balance of the arrears of land and other sources of revenue are shown in the following table:—

Items.	Demand.	Collections.	Remissions.	Subsequent collections and remissions.	Balance.				
					Recoverable and doubtful.	Irrecoverable.			Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.
Permanently settled	7,79,591	6,85,504	84,056	3,435	5,580	1,016	3	4	6,596
Shrotriem Jody	1,11,488	90,042	1,507	3,076	12,928	3,935	3	1	16,863
Ryotwar	23,32,005	18,32,273	79,586	42,793	2,86,708	90,646	4	7	3,77,354
Miscellaneous	11,82,823	6,03,387	1,20,672	32,176	3,41,721	84,865	15	5	4,26,587
Abkarry	9,02,551	6,47,722	1,65,526	25,993	41,652	21,657	12	7	63,310
Salt	5,373	2,994	55	408	1,877	38	12	5	1,916
Total...	53,13,831	38,61,922	4,51,402	1,07,881	6,90,466	2,02,160	3	5	8,92,626

70. The outstanding balance at the beginning of Fusly 1277 was Rupees 53,13,831, deducting however the collections and remissions within the Fusly, the balance at its close was Rupees 10,00,507. This was further reduced by subsequent collections and remissions to the amount of Rupees 8,92,626. Of this last balance Rupees 6,90,466 is stated by the Collectors to be recoverable or doubtful, and the remainder irrecoverable.

71. The irrecoverable balance under the head "permanently settled," amounts to Rupees 1,016-3-4 and is distributed among the three districts noted in the margin. The balance in Godavery is due from the estates of Billumilly and Bayanagudem for Fusly 1276, it is the sum withheld as in former years, because the repairs to the Byanna Calingulah have not been completed. The balance in Madras is due from the Mambalum Muttadar, and consists of the arrears on two pieces of land taken up by Government and given over to other parties. One of these blocks forms part of the Government farm ; the arrears must therefore be written off. The assessment on the other was collected and carried to account under the head "Miscellaneous" like other quit-rent collections, instead of being credited to the Muttadar. The Collector promises shortly to submit propositions for the permanent reduction of the Peishcush on this Muttah. The balance in South Arcot is a portion of the Peishcush on a Muttah village the collection of which is suspended because some of the land has been taken up for Public roads. The Collector in his report solicits sanction for reducing the Peishcush of this Muttah and the Jodi on a Shrotriem village from which land has been taken for an irrigation channel. He will address the Board separately on the subject.

	Rs.	A.	P.
Godavery	950	7	10
Madras...	28	4	1
South Arcot...	37	7	5
	1,016	3	4

72. The irrecoverable balance under "Shrotriem Jodi" occurs in the eight Districts noted in the margin. In almost all cases the balance consists of quit-rent once charged by the Inam Commissioner, but afterwards reduced on appeal or of sums erroneously brought to account by the talook officials, under the impression that the Inamdars concerned had agreed to enfranchise their Inams although they had not done so.

	Rs.	A.	P.
Ganjam...	593	0	0
Godavery	127	8	4
Kistna	21	10	7
Nellore...	116	3	1
Cuddapah	524	7	3
Madras...	2,084	12	0
South Arcot...	383	9	10
Madura...	84	0	0
	3,935	3	1

73. The irrecoverable "Ryotwar" and "Miscellaneous" balances have been carefully scrutinized by the Collectors. They amount to Rupees 1,75,512-4-0, a sum much greater than that for the preceding year. This is partly due to the fact that no sums were then written off in the Madras district.

	Rs.	A.	P.
Ryotwar...	90,646	4	7
Miscellaneous...	84,865	15	5
	1,75,512	4	0

74. The irrecoverable Abkarry balances occur only in the two districts noted in the margin, and the Collectors recommend that they be written off the accounts because the parties from whom they are due possess no property. The balance in Madura is due from the renters of Melur, Dindigul, Periakolem, Ramnad, and Shevagungah, who have become completely insolvent, and that in Madras from certain shop-keepers who are reduced to indigent circumstances.

	Rs.	A.	P.
Madura	21,489	0	3
Madras	168	12	4
	21,657	12	7

75. The whole of the salt is irrecoverable. It has been noticed above.

76. Full particulars of all the irrecoverable arrears recommended for remission are given in the following abstract. The total amount is Rupees 2,02,160, and the Board request the sanction of Government for writing it off.

IRRECOVERABLE BALANCES.

Districts.	Land Revenue.										Abkarry.		Salt.		Grand Total.	
	Permanently settled.		Shrotriem Jodi.		Ryotwar.		Miscellaneous.		Total.							
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Ganjam	...	...	593	0 0	980	5 7	7,384	8 3	8,957	13 10	...	...	...	...	8,957	13 10
2. Vizagapatam ...	...	...	...	...	444	1 3	478	11 8	922	12 11	...	...	...	...	922	12 11
3. Godavery	950	7 10	127	8 4	11,201	9 2	23,276	8 3	35,556	1 7	...	...	...	...	35,556	1 7
4. Kistna	...	...	21	10 7	2,997	5 5	5,442	9 11	8,461	9 11	...	...	...	...	8,461	9 11
5. Nellore	...	...	116	3 1	7,175	14 9	5,730	4 11	13,022	6 9	...	...	...	...	13,022	6 9
6. Cuddapah	...	...	524	7 3	3,457	12 8	1,483	6 3	5,465	10 2	...	...	...	...	5,465	10 2
7. Bellary	...	...	...	...	11,716	15 10	6,216	10 10	17,933	10 8	...	...	38	12 5	17,972	7 1
8. Kurnool	...	...	...	...	373	11 4	1,008	6 2	1,382	1 6	...	...	...	...	1,382	1 6
9. Madras	28	4 1	2,684	12 0	26,800	8 0	27,710	7 1	56,623	15 2	168	12 4	...	...	56,792	11 6
10. North Arcot	...	...	...	...	7,647	9 11	2,189	12 8	9,837	6 7	...	...	...	...	9,837	6 7
11. South Arcot	37	7 5	383	9 10	6,822	6 8	2,142	12 1	9,386	4 0	...	...	...	...	9,386	4 0
12. Tanjore	...	...	...	...	940	4 6	11	4 10	951	9 4	...	...	...	...	951	9 4
13. Trichinopoly. ...	...	...	...	...	113	4 11	934	0 5	1,047	5 4	...	...	...	...	1,047	5 4
14. Madura	...	...	84	0 0	130	15 1	7	12 0	222	11 1	21,489	0 3	...	...	21,711	11 4
15. Tinnevelly... ...	...	...	...	...	619	2 2	309	14 3	929	0 5	...	...	...	...	929	0 5
16. Coimbatore. ...	...	...	...	...	1,851	6 7	199	0 4	2,050	6 11	...	...	...	...	2,050	6 11
17. Salem	...	...	...	...	6,639	12 10	339	13 6	6,979	10 4	...	...	...	...	6,979	10 4
18. SouthCanara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Malabar	...	...	...	...	733	1 11	...	...	733	1 11	...	...	...	...	733	1 11
Total... ...	1,016	3 4	3,935	3 1	90,646	4 7	84,865	15 5	1,80,463	10 5	21,657	12 7	38	12 5	2,02,160	3 5

77. The Fuslywar particulars of the "not Permanently Settled" balance amounting to Rupees 8,20,804, are given in the annexed statement. Rupees 1,19,311-13-4, the sum of which remission was sanctioned by Government in the Orders* noted in the margin, but which has not yet been written off, being deducted, the balance which remains to be adjusted hereafter is Rupees 7,01,493 as detailed below:—

* Order, dated 23rd Aug. 1866, No. 2,197... Rs. 3,652 0 0
" Do. do. 22nd Dec. 1868, " 3,200..1,15,659 13 4
Total...1,19,311 13 4

Districts.	Fusly 1262.	Fusly 1263.	Fusly. 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Fusly 1275.	Fusly 1276.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35	309	198	34,553	9,197	44,292
2. Vizagapatam	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	401	958	1,366
3. Godavery	.....	.....	.....	.....	.....	.....	269	223	2,193	11,171	2,811	12,884	48,329	63,398	76,078	2,17,356
4. Kistna	.....	67	439	65	69	69	96	397	1,033	2,484	3,208	3,917	5,107	17,084	21,769	55,809
5. Nellore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35	105	321	14,198	13,354	27,913
6. Cuddapah	.....	.....	70	8	.....	17	34	69	71	150	277	867	778	5,133	7,744	15,218
7. Bellary	.....	.....	.....	.....	.....	.....	115	157	103	87	599	1,020	3,336	47,362	44,167	96,646
8. Kurnool	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	10	105	130	3,076	1,733	5,059
9. Madras	.....	.....	.....	.....	.....	.....	.....	782	534	6,202	7,487	11,091	18,591	39,586	32,297	1,16,572
10. North Arcot	.....	.....	.....	.....	.....	.....	12	452	1,000	1,603	4,463	4,646	11,289	41,242	46,269	1,10,981
11. South Arcot	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,004	3,746	3,715	4,179	11,644	14,517	39,805
12. Tanjore	.....	.....	.....	.....	.....	.....	.....	.....	.....	290	275	401	499	6,283	6,265	14,013
13. Trichinopoly	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	207	949	856	2,421	4,436
14. Madura	.....	.....	.....	4	67	93	185	183	191	183	184	168	236	477	969	2,940
15. Tinnevelly	4,722	388	565	629	753	880	995	1,155	1,103	1,168	2,527	1,784	1,574	5,877	6,752	30,872
16. Coimbatore	.....	.....	.....	.....	.....	65	25	90	82	21	32	214	737	3,032	3,629	7,927
17. Salem	.....	.....	.....	.....	.....	.....	.....	.....	32	594	912	1,019	831	8,842	11,268	23,498
18. South Canara	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19. Malabar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27	17	532	1,475	4,050	6,101
Total	4,722	455	1,074	706	889	1,124	1,731	3,508	6,347	25,962	26,636	42,469	97,623	3,04,221	3,03,337	8,20,804
Deduct amount written off in Fusly 1276															1,15,659	
Arrears from Fusly 1252 to 1260 in the Tinnevelly District, sanctioned to be written off in Government Order, dated 23rd August 1866, No. 2,197, but not yet written off from the Collector's accounts													4,651 999			
Deduct subsequent collections															3,652	1,19,311
																7,01,493

78. The following is a comparative abstract of the collections:—

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled	43,84,360	6,84,972	50,69,332	41,17,876	6,85,504	48,03,380	.....	2,65,952
Jody on Shrotriem villages	5,78,545	1,01,609	6,80,154	5,35,628	90,042	6,25,670	.....	54,484
Ryotwar	330,16,164	15,99,760	346,15,924	298,66,017	18,32,273	316,98,290	.....	29,17,634
Miscellaneous	26,42,423	6,24,649	32,67,072	25,18,026	6,03,387	31,21,413	.....	1,45,659
Total	406,21,492	30,10,990	436,32,482	370,37,547	32,11,206	402,48,753	.....	33,83,729
Abkarry	45,74,071	2,20,917	47,94,988	44,59,914	6,47,722	51,07,636	3,12,648	.....
Income-tax	1,753	10,081	11,834	.....	.....	.....	.....	11,834
License-tax	2,56,290	.....	2,56,290	4,77,487	.....	4,77,487	2,21,197	.....
Salt	115,84,333	2,452	115,86,785	105,59,135	2,994	105,62,129	.....	10,24,656
Sea Customs	20,68,505	.....	20,68,505	24,11,354	.....	24,11,354	3,42,849	.....
Land Customs	1,25,830	.....	1,25,830	1,51,606	.....	1,51,606	25,776	.....
Stamps	30,56,643	.....	30,56,643	35,89,001	.....	35,89,001	5,32,358	.....
Total	216,67,425	2,33,450	219,00,875	216,48,497	6,50,716	222,99,213	3,98,338	.....
Grand total	622,88,917	32,44,440	655,33,357	586,86,044	38,61,922	625,47,966	.....	29,85,391

79. The subjoined statement shows the extent to which it was found necessary to have recourse to coercive process during the year. The process issued were in 7,092 villages against 58,344 ryots for the recovery of Rupees 6,71,827. The estimated value of the property attached was Rupees 4,30,342 and the estimated value of the property actually sold was Rupees 1,33,631.

Districts.	Process issued.			Estimated value of property attached.						Property sold.					
	No. of villages.	No. of Ryots.	Amount of arrears.	Land.	Personal Property.	Total.		Land.		Personal Property		Total.	
								Estimated value.	Value for which actually sold.	Estimated value.	Value for which actually sold.	Estimated value.	Value for which actually sold.
1	2	3	4	5	6	7		8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	87	252	3,077	242	2,298	2,540		212	256	657	782	869	1,038
Vizagapatam	33	105	3,405	1,760	1,669	3,429		699	784	87	141	786	925
Godavery	296	1,114	93,941	15,209	50,704	65,913		3,405	2,581	22,167	23,559	25,572	26,140
Kistna	202	1,278	32,306	1,983	24,927	26,910		1,192	1,481	2,266	2,458	3,458	3,939
Nellore	244	2,150	33,046	4,223	6,608	10,831		1,302	665	1,088	1,606	2,390	1,671
Cuddapah	152	381	5,259	4,114	1,774	5,888		2,446	1,287	664	433	3,110	1,720
Bellary	258	2,372	35,891	4,193	20,408	24,601		1,815	2,659	2,100	1,985	3,915	4,644
Kurnool	91	158	2,979	1,986	899	2,885		450	266	42	59	492	325
Madras	1,089	8,802	1,46,745	83,664	77,371	1,61,035		30,208	32,880	1,429	1,562	31,637	34,442
North Arcot	2,004	32,426	1,65,431	19,702	15,149	34,851		7,563	8,017	1,433	1,817	8,996	10,734
South Arcot	551	1,953	21,276	8,535	8,266	16,801		5,385	8,018	107	120	5,492	8,138
Tanjore	505	1,375	44,252	10,164	33,264	43,428		5,774	7,198	4,685	5,773	10,459	12,971
Trichinopoly	334	3,765	35,567	9,178	2,348	11,526		3,389	6,763	260	296	3,849	7,059
Madura	15	47	12,270	275	617	892		260	534	617	608	877	1,142
Tinnevelly	55	106	8,977	6,990	2,030	9,020		6,990	8,759	2,030	2,655	9,020	11,394
Coimbatore	123	352	3,199	628	11	639		183	834	11	34	194	868
Salem	1,045	1,684	14,462	2,765	2,967	5,732		1,325	3,673	202	345	1,527	4,018
South Canara	7	23	2,595	2,084	1,257	3,341		2,055	1,379	910	1,004	2,965	2,383
Malabar	1	1	59	...	80	80		.....	.....	80	80	80	80
Total	7,092	58,344	6,71,827	1,77,695	2,52,647	4,30,342		74,853	88,914	40,835	44,717	1,15,688	1,33,631

80. The following is an abstract of the collections and charges of Fusly 1277 compared with the figures of Fusly 1276. The entire collections of the year amounted to Rs. 6,25,47,966 as already stated and the charges to Rupees 58,88,753. Compared with Fusly 1276, the total charges show a decrease of Rupees 22,526 resulting from an increase of Rupees 52,814 under the head of charges for management and a decrease of Rupees 75,340 under extra charges:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Receipts..	6,55,37,502	6,25,47,966	...	29,89,536
Management charges	41,63,013	42,15,827	52,814	...
Extra charges	17,48,266	16,72,926	...	75,340
Total...	59,11,279	58,88,753	...	22,526
Per-centage of charges to Receipts ...	9·02	9·41	·39	...

81. The increase under charges of management is owing generally to arrears of salary due in Fusly 1276 having been charged in Fusly 1277, and the decrease in extra charges is due in a great measure to the small amount of expenditure on account of purchase of salt and manufacturers share already explained, as also to the cheaper rates at which oil and other sundry articles were purchased in some districts.

82. The demand on the Hinjeram and Palcondah estates in Vizagapatam, which are rented to Messrs. Arbuthnot and Co., was Rupees 1,52,060, of which the collections amounted to Rupees 1,51,509, leaving a balance of only Rupees 551. There was a small decrease of 8 acres in the area cultivated. The cultivation of Indigo has much increased and the ryots realised Rupees 27,439 for one crop alone of that article.

83. The following abstract shows the extent cultivated in Fusly 1277 in comparison with Fusly 1276:—

No.	Name of Produce.	Land in Fusly 1276.	Land in Fusly 1277.	Increase.	Decrease.
		Acres.	Acres.	Acres.	Acres.
1	Sugar-cane	263	381	118	...
2	Paddy	9,902	9,085	...	817
3	Indigo	605	1,271	666	...
4	Cotton	...	...	...	...
5	Other grains..	2,281	2,306	25	...
	Total...	13,051	13,043	809	817
				Net...	8

84. The outlay on Public Works for those two estates amounted to Rupees 4,074, and this was entirely on repairs on ordinary works.

85. The Village and Talook accounts have been carefully examined by the Collectors and their subordinates during the Jummahbundy, and were found to be properly kept. These accounts are generally reported to have been much better kept during the year than in Fusly 1276 although in some places the Curnums still showed great ignorance. Irregularities when discovered were duly noticed and the parties concerned punished.

86. The sale proceeds of unassessed waste lands, etc., are shown below as usual. The receipts show a decrease of Rupees 21,013 and this is chiefly owing to the diminished amounts realised from escheats in Malabar as the sales approach completion:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of lands in freehold for building purposes at an upset price equal to twenty-five times the land tax	3,630	922	...	2,708
Redemption of assessment on assessed Government lands converted into freehold.	2,086	276	...	1,810
Redemption of Inam lands other than Village Service Inams enfranchised on payment of quit-rent	344	283	...	61
Sale of waste lands under new Rules of 5th March 1863.	16,156	11,374	...	4,782
Sale of proprietary right in the escheats of Malabar	2,61,822	2,50,170	...	11,652
Total...	2,84,038	2,63,025	...	21,013

87. The Board must call the attention of Collectors to the Circular, dated 7th July 1860, No. 3,145, and 15th September 1864, No. 788, which direct that these reports shall be submitted within the end of August. The Collector of Kurnool alone complied with this order. The reports from the districts noted in the margin were received during the latter part of September, and those from other Districts subsequently. The Collectors of Godavery, Madras, and South Arcot submitted their reports long after all those from other districts had been received.

Viagapatam.
Nellore.
Kurnool.
Madura.
Tinnevelly.
Malabar.

(A true Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

(True Copy.)

(Signed) J. T. MAYNE'
First Assistant.

To the Acting Secretary to Government, Revenue Department,
with 8 printed and 1 MS. Statements.

Copy to all Collectors, with 8 Statements to each.

No. 1.—Statement showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers for Fusly 1277.

DISTRICTS.		Settled by Collectors.			Settled by Deputy Collectors.			Settled by Sub-Collectors.			Settled by Head Assistants.			Total.				Last Fusly.	
		Number of Talookas.	Number of Villages.	Number of Puttahs.	Number of Talookas.	Number of Villages.	Number of Puttahs.	Number of Talookas.	Number of Villages.	Number of Puttahs.	Number of Talookas.	Number of Villages.	Number of Puttahs.	Number of Talookas.	Number of Villages.	Distribution of Puttahs. Number of fresh Puttahs.	Distribution of Puttahs. Old Puttahs modified by additional entries.	Distribution of Puttahs. Old Puttahs not altered.	Distribution of Puttahs. Total.	Number of Talookas.	Number of Villages.	Number of Puttahs.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	23
1. Ganjam		1	360	19,100	1	146	9,210	1	907	6,810	...	.....	.....	3	1,413	600	3,498	31,092	35,190	3	1,413	34,486
2. Vizagapatam		3	403	.....	...	.....	.....	2	158	4,038	...	.....	.....	2	158	190	3,846	.....	4,036	2	160	3,962
3. Godavery		3	403	22,091	3	296	20,886	3	278	11,675	...	.....	.....	2	977	5,175	34,233	2,506	54,652	9	977	53,506
4. Kistna		4	510	45,240	3	292	27,209	2	207	15,054	...	.....	.....	3	1,351	18,135	2,506	1,16,067	1,31,708	11	1,351	1,30,359
5. Nellore		2	222	23,326	3	311	25,651	3	217	23,661	1	90	40,205	9	1,068	26,034	53,117	.....	79,151	9	870	1,45,985
6. Cuddapah		3	299	34,013	2	215	30,039	5	490	76,548	1	64	10,290	11	2,301	8,668	31,288	1,18,674	1,50,890	11	1,099	1,48,016
7. Bellary		5	695	50,851	5	608	37,322	4	854	33,414	1	144	9,914	15	2,301	27,194	20,583	1,00,950	1,86,501	15	2,278	1,84,636
8. Kurnool		2	204	24,668	...	.....	.....	3	233	32,585	3	266	30,004	7	1,733	20,704	8,338	61,825	87,267	8	697	85,837
9. Madras		3	656	25,287	4	1,077	23,311	...	.....	.....	...	.....	.....	7	2,923	59,822	27,388	506	48,508	9	1,732	47,061
10. North Arcot		2	485	33,732	5	1,446	1,04,667	2	902	46,472	...	.....	.....	9	3,006	12,019	27,593	75,708	1,84,871	9	2,912	1,78,468
11. South Arcot		3	902	1,13,817	2	785	66,119	3	1,319	90,745	...	.....	.....	8	2,411	59,822	66,758	2,01,504	2,70,981	8	3,000	2,57,554
12. Tanjore		2	365	26,066	2	627	24,567	2	796	30,136	3	623	58,477	9	1,255	9,997	42,229	5,745	1,24,670	9	4,792	25,709
13. Trichinopoly		1	386	25,710	...	.....	.....	2	288	38,477	2	581	44,101	5	1,255	9,997	86,610	88,179	1,34,716	6	1,255	1,26,863
14. Madura		2	129	46,357	2	248	37,504	...	.....	.....	2	581	72,529	6	781	86,247	11,955	35,651	1,33,853	6	781	1,27,696
15. Tinnevelly		3	314	29,413	3	426	37,164	1	156	25,713	2	404	49,992	9	1,103	61,839	37,547	38,625	1,38,011	9	1,099	1,36,666
16. Coimbatore		3	425	44,161	5	759	1,20,641	2	261	46,175	2	207	45,721	11	1,534	78,559	23,874	1,16,398	2,23,331	11	1,534	2,22,847
17. Salem		2	303	79,584	3	1,307	66,912	2	713	25,797	2	173	12,354	9	2,556	21,436	1,571	1,17,800	2,16,710	9	2,556	2,05,309
18. South Canara		3	829	26,932	...	125	40,636	2	449	12,283	2	89	44,417	5	1,278	11,144	1,571	97,527	39,205	5	1,278	38,656
19. Malabar		4	168	67,325	3	125	40,636	2	120	50,361	1	16	6,992	10	432	11,144	1,39,576	15,644	1,65,364	10	432	1,66,789
Total...		48	7,685	7,39,668	45	8,731	6,71,688	41	9,435	5,74,942	22	2,993	3,73,022	156	27,847	5,26,978	6,69,903	11,62,444	23,59,325	156	30,186	23,32,584

No. 2.—*Comparative Statement of prices for Fusly* 1277.

DISTRICTS.	Commutation price converted to Rupees per Madras garce of 3,200 measures of 120 Rupees weight.		PADDY PER GARCE.						RAGGY PER GARCE.			CUMBOO OR BAGIRA PER GARCE.			CHOLUM OR JAVERY PER GARCE.			HORSE-GRAM PER GARCE.		
			First sort.			Second sort.														
	Wet land.	Dry land.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.	Average price for 10 years, from Fusles 1267 to 1276.	Fusly 1276.	Fusly 1277.
1	2	3	4	5	6	7	8	9	10	11	12	14	14	15	16	17	18	19	20	21
1. Ganjam	.....	.....	Rs. 201	Rs. 187	Rs. 89	Rs. 95	Rs. 108	Rs. 84	Rs. 150	Rs. 284	Rs. 123	Rs. 169	.....	.....	Rs. 123	Rs. 284	Rs. 123	Rs. 129	Rs. 304	Rs. 139
2. Vizagapatam	.....	164	131	163	85	131	152	77	152	213	103	165	.....	.....	103	213	103	97	235	124
3. Godavery	91	.....	115	162	94	106	153	88	133	193	109	160	.....	.....	109	193	109	101	260	118
4. Kistna	.....	.....	161	216	152	150	199	143	187	238	189	207	.....	.....	189	238	189	163	292	167
5. Nellore	147	171	169	222	191	154	203	176	190	272	224	243	.....	.....	224	272	224	185	364	233
6. Cuddapah	83	117	198	314	256	176	275	227	219	355	267	323	.....	.....	267	355	267	223	432	251
7. Bellary	115	132	174	350	215	158	315	193	217	445	210	430	.....	.....	210	445	210	230	534	239
8. Kurnool	.....	.....	202	208	218	182	266	197	226	345	200	329	.....	.....	200	345	200	231	427	218
9. Madras	336	180	173	242	210	158	218	192	229	355	210	317	208	229	210	355	210	247	453	291
10. North Arcot	78	.....	165	232	191	157	218	176	207	371	277	318	201	208	277	371	277	277	411	251
11. South Arcot	85	92	166	232	173	150	200	154	194	275	206	268	182	208	206	275	206	231	380	235
12. Tanjore	163	291	159	236	173	147	221	157	195	321	227	294	173	163	227	321	227	265	508	247
13. Trichinopoly	56	.....	164	283	211	148	258	194	181	272	190	286	170	207	190	272	190	208	392	200
14. Madura	67	79	180	322	254	174	290	231	164	295	228	301	164	237	228	295	228	204	418	274
15. Tinnevelly	59	46	223	305	241	192	257	200	233	340	293	312	231	218	293	340	293	277	399	294
16. Coimbatore	76	.....	227	314	252	205	300	222	251	437	273	310	197	216	273	437	273	251	465	273
17. Salem	87	74	93	279	207	176	253	189	219	355	252	300	194	216	252	355	252	230	396	240
18. South Canara	198	219	.....	.....	.....	156	198	144	.....	.....	.....	.....	.....	.....	.....	.....	.....	273	432	284
19. Malabar	76	69	201	264	183	188	247	178	254	320	252	356	240	256	252	320	252	321	424	300
Average	114	127	150	238	183	157	231	164	200	316	209	219	195	191	209	316	209	227	385	233

No. 3.—*Statement of Ryots' Holdings, Cultivation and Settlement for Fusly* 1277.

DISTRICTS.	Villages.	RYOTS' HOLDINGS.			
		DRY.		WET.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,413	1,06,456	1,37,215	1,76,457	5,04,558
2. Vizagapatam	158	52,883	56,795	24,009	1,25,102
3. Godavery	977	3,82,975	6,46,997	2,23,656	6,40,855
4. Kistna	1,351	14,56,526	22,23,220	1,55,911	8,58,711
5. Nellore	870	6,13,405	8,07,269	1,87,016	8,96,039
6. Cuddapah	1,068	11,21,706	8,22,025	1,46,978	9,83,362
7. Bellary	2,301	22,10,658	14,31,880	1,65,228	6,50,920
8. Kurnool	697	11,50,985	11,16,542	27,788	1,92,987
9. Madras	1,733	2,22,957	3,47,295	2,59,852	10,11,927
10. North Arcot	2,923	4,08,028	5,78,744	2,05,254	11,83,740
11. South Arcot	3,006	8,57,895	14,98,943	2,72,731	14,58,013
12. Tanjore	2,411	2,76,054	3,41,098	7,26,661	35,24,592
13. Trichinopoly	1,255	7,61,781	7,22,593	1,26,023	5,32,988
14. Madura	781	6,35,009	8,44,778	1,50,203	6,27,825
15. Tinnevelly	1,103	11,29,055	8,45,240	1,78,118	17,95,951
16. Coimbatore	1,534	21,69,736	19,66,004	85,457	6,54,848
17. Salem	2,556	10,02,149	12,73,148	81,027	4,98,308
Total...	26,137	1,45,58,258	1,56,60,476	31,92,369	1,61,40,726
18. South Canara... ...	1,278	.....	.....	.....	.....
19. Malabar	432	3,81,815	5,94,438	3,81,151	11,60,875
Total...	27,847	1,49,40,073	1,62,54,914	35,73,520	1,73,01,601

No. 3—Statement of Ryots Holdings,

Districts.	RYOTS' HOLDINGS.—(*Continued.*)		DEDUCT LANDS			
	Total.		Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	7	8	9	10	11	12
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam... ...	2,82,913	6,41,773	2,229	3,891	4,297	12,621
2. Vizagapatam.	76,892	1,81,897	1,909	1,950	938	4,853
3. Godavery ...	6,06,631	12,87,852	12,425	16,741	30,645	75,546
4. Kistna	16,12,437	30,81,931	27,787	38,576	25,051	1,20,593
5. Nellore... ...	8,00,421	17,03,308	18,549	24,000	6,514	44,883
6. Nellore... ...	12,68,684	18,05,387	17,989	12,240	2,803	18,056
7. Bellary... ...	23,75,886	20,82,800	1,37,041	58,440	8,340	37,791
8. Kurnool ...	11,78,773	13,09,529	54,372	56,876	1,249	13,860
9. Madras... ...	4,82,809	13,59,222	19,019	31,972	6,158	22,591
10. North Arcot...	6,13,282	17,62,484	11,181	16,208	4,238	24,623
11. South Arcot...	11,30,626	29,56,956	69,506	1,16,624	5,164	26,262
12. Tanjore... ...	10,02,715	38,65,690	2,442	3,013	7,853	33,925
13. Trichinopoly...	8,87,804	12,55,581	19,784	19,116	299	1,185
14. Madura... ...	7,85,212	14,72,603	26,110	32,266	2,171	9,102
15. Tinnevelly ...	13,07,173	26,41,191	20,554	19,083	3,905	51,398
16. Coimbatore ...	22,55,199	26,21,542	48,866	41,447	2,171	13,981
17. Salem	10,83,176	17,71,456	35,036	42,770	15,592	66,535
Total...	1,77,50,627	3,18,01,202	5,24,799	5,35,213	1,27,398	5,77,805
18. South Canara.	.....	.....	.....	.....	.....	.....
19. Malabar ...	7,62,966	17,55,313	1,06,728	76,726	630	3,152
Total...	1,85,13,593	3,35,56,515	6,31,527	6,11,939	1,28,028	5,80,957

Cultivation and Settlement for Fusly 1277.—(Continued.)

GIVEN UP.		REMAINDER.					
Total.		Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
13	14	15	16	17	18	19	20
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
6,526	16,512	1,04,227	1,33,324	1,72,160	4,91,937	2,76,387	6,25,261
2,847	6,803	50,974	54,845	23,071	1,20,249	74,045	1,75,094
43,070	92,287	3,70,550	6,30,256	1,93,011	5,65,309	5,63,561	11,95,565
52,838	1,59,169	14,28,739	21,84,644	1,30,860	7,38,118	15,59,599	29,22,762
25,063	63,883	5,94,856	7,83,269	1,80,502	8,51,156	7,75,358	16,34,425
20,792	30,296	11,03,717	8,09,785	1,44,175	9,65,306	12,47,892	17,75,091
1,45,381	96,231	20,73,617	13,73,440	1,56,888	6,13,129	22,30,505	19,86,569
55,621	70,736	10,96,613	10,59,666	26,539	1,79,127	11,23,152	12,38,793
25,187	54,563	2,03,938	3,15,323	2,53,684	9,89,336	4,57,622	13,04,659
15,419	40,831	3,96,847	5,62,536	2,01,016	11,59,117	5,97,863	17,21,653
74,670	1,42,886	7,88,389	13,82,319	2,67,567	14,31,751	10,55,956	28,14,070
10,295	36,938	2,73,612	3,38,085	7,18,808	34,90,667	9,92,420	38,28,752
20,083	20,301	7,41,997	7,03,477	1,25,724	5,31,803	8,67,721	12,35,280
28,281	41,368	6,08,899	8,12,512	1,48,032	6,18,723	7,56,931	14,31,235
24,459	70,481	11,08,501	8,26,157	1,74,213	17,44,553	12,82,714	25,70,710
51,037	55,428	21,20,870	19,25,247	83,286	6,40,867	22,04,156	26,66,114
50,628	1,09,305	9,67,113	12,30,378	65,435	4,31,773	10,32,548	16,62,151
6,52,197	11,13,018	1,40,33,459	1,51,25,263	30,64,971	1,55,62,931	1,70,98,430	3,06,88,184
.....	.....	.....	.....	.....	.....	.....	.....
1,07,358	79,878	2,75,087	5,17,712	3,80,521	11,57,723	6,55,608	16,75,435
7,59,555	11,92,896	1,43,08,546	1,56,42,975	34,45,492	1,67,20,644	1,77,54,038	3,23,63,619

No. 3.—Statement of Ryots' Holdings,

Districts.	LANDS TAKEN UP.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment	Extent.	Assessment
	21	22	23	24	25	26
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam...	3,178	4,746	5,350	15,278	8,538	20,024
2. Vizagapatam ...	2,433	1,960	1,428	5,863	3,861	7,823
3. Godavery	87,630	1,14,254	24,165	49,176	1,11,795	1,63,430
4. Kistna...	46,725	60,022	23,051	1,27,756	69,776	1,87,778
5. Nellore	55,591	53,739	14,492	40,476	70,083	94,215
6. Cuddapah	51,247	25,753	3,207	19,768	54,454	45,521
7. Bellary...	2,02,444	74,955	4,784	17,278	2,07,228	92,233
8. Kurnool	60,021	53,679	884	6,283	60,905	59,962
9. Madras...	20,089	29,623	9,765	33,315	29,854	62,938
10. North Arcot ...	37,371	48,719	5,708	31,573	43,079	80,292
11. South Arcot ...	1,33,374	2,24,497	7,411	37,039	1,40,785	2,61,536
12. Tanjore...	5,914	11,166	11,060	86,662	16,974	97,828
13. Trichinopoly ...	63,114	55,859	1,062	3,477	64,176	59,336
14. Madura...	74,452	82,945	3,547	13,881	77,999	96,826
15. Tinnevelly	10,907	15,936	1,453	50,568	12,360	66,504
16. Coimbatore	65,148	56,061	2,245	14,051	67,393	70,112
17. Salem	96,541	1,44,520	1,844	10,615	98,385	1,55,135
Total... ..	10,16,179	10,58,434	1,21,456	5,63,059	11,37,635	16,21,493
18. South Canara ...	.....	.....	.....	.....	.....	.....
19. Malabar	1,12,626	83,018	1,311	2,725	1,13,937	85,743
Total... ...	11,28,805	11,41,452	1,22,767	5,65,784	12,51,572	17,07,236

Cultivation and Settlement for Fusly 1277.—(Continued.)

TOTAL HOLDINGS.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
27	28	29	30	31	32
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,07,405	1,38,070	1,77,510	5,07,215	2,84,915	6,45,285
53,407	56,805	24,499	1,26,112	77,906	1,82,917
4,58,180	7,44,510	2,17,176	6,14,485	6,75,356	13,58,995
14,75,464	22,44,666	1,53,911	8,65,874	16,29,375	31,10,540
6,50,447	8,37,008	1,94,994	8,91,632	8,45,441	17,28,640
11,54,964	8,35,538	1,47,382	9,85,074	13,02,346	18,20,612
22,76,061	14,48,395	1,61,672	6,30,407	24,37,733	20,78,802
11,56,634	11,13,345	27,423	1,85,410	11,84,057	12,98,755
2,24,027	3,44,946	2,63,449	10,22,651	4,87,476	13,67,597
4,34,218	6,11,255	2,06,724	11,90,690	6,40,942	18,01,945
9,21,763	16,06,816	2,74,978	14,68,790	11,96,741	30,75,606
2,79,526	3,49,251	7,29,868	35,77,329	10,09,394	39,26,580
8,05,111	7,59,336	1,26,786	5,35,280	9,31,897	12,94,616
6,83,351	8,95,457	1,51,579	6,32,604	8,34,930	15,28,061
11,19,408	8,42,093	1,75,666	17,95,121	12,95,074	26,37,214
21,86,018	19,81,308	85,531	6,54,918	22,71,549	26,36,226
10,63,654	13,74,898	67,279	4,42,388	11,30,933	18,17,286
150,49,638	161,83,697	31,86,427	161,25,980	182,36,065	323,09,677
...	...	...	...	...	13,83,138
3,87,713	6,00,730	3,81,832	11,60,448	7,69,545	17,61,178
154,37,351	167,84,427	35,68,259	172,86,428	190,05,610	354,53,993

No. 3.—Statement of Ryots' Holdings,

Districts.	Second crop Assessment.	Additional Assessment.	Water-tax.	Total.
	33	34	35	36
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	11	...	6,45,296
2. Vizagapatam	...	2,846	...	1,85,763
3. Godavery	...	1,740	8,51,100	22,11,835
4. Kistna...	...	...	16,379	31,26,919
5. Nellore	2,930	21,000	...	17,52,570
6. Cuddapah	51,293	38,940	...	19,10,845
7. Bellary	85,009	30,968	1,244	21,96,023
8. Kurnool	23,463	13,744	6,490	13,42,452
9. Madras	59,058	15,971	4,514	14,47,140
10. North Arcot	32,569	20,551	...	18,55,065
11. South Arcot	38,456	1,25,599	...	32,39,661
12. Tanjore	56,861	82,331	34,806	41,00,578
13. Trichinopoly	82,075	3,304	17,194	13,97,189
14. Madura	44,184	230	...	15,72,475
15. Tinnevelly	...	...	...	26,37,214
16. Coimbatore	307	165	8,651	26,45,349
14. Salem	529	34,051	...	18,51,866
Total...	4,76,734	3,91,451	9,40,378	341,18,240
18. South Canara...	...	...	...	13,83,138
19. Malabar...	...	...	...	17,61,178
Total...	4,76,734	3,91,451	9,40,378	372,62,556

Cultivation and Settlement for Fusly 1277.—(Concluded.)

Deduct Remissions.			Remaining Ryotwar Demand.	Add Miscellaneous Items.	Total settled Demand.
Waste remissions as per Enclosure A.	Remissions as particularized in Statement No. 5.	Total.			
37	38	39	40	41	42
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,520	8,520	6,36,776	70,007	7,06,783
...	369	369	1,85,394	1,80,258	3,65,652
15,964	29,488	45,452	21,66,383	10,50,264	32,16,647
56,580	1,19,570	1,76,150	29,50,769	3,18,553	32,69,322
1,43,922	35,040	1,78,962	15,73,608	1,98,378	17,71,986
1,69,599	58,505	2,28,104	16,82,741	1,84,286	18,67,027
1,34,289	79,700	2,13,989	19,82,034	2,45,107	22,27,141
16,983	49,810	66,793	12,75,659	1,86,791	14,62,450
2,33,676	4,88,578	7,22,254	7,24,886	1,49,490	8,74,376
2,67,350	3,30,360	5,97,710	12,57,355	1,40,141	13,97,496
1,12,939	6,22,123	7,35,062	25,04,599	68,867	25,73,466
45,472	76,065	1,21,537	39,79,041	1,17,134	40,96,175
12,312	82,845	95,157	13,02,032	46,712	13,48,744
1,13,331	2,75,834	3,89,165	11,83,310	62,506	12,45,816
81,021	2,29,063	3,10,084	23,27,130	2,31,443	25,58,573
94,533	3,07,995	4,02,528	22,42,821	64,899	23,07,720
20,942	1,77,245	1,98,187	16,53,679	85,968	17,39,647
15,18,913	29,71,110	44,90,023	2,96,28,217	34,00,804	3,30,29,021
...	34,959	34,959	13,48,179	45,346	13,93,525
...	11,912	11,912	17,49,266	9,160	17,58,426
15,18,913	30,17,981	45,36,894	3,27,25,662	34,55,310	3,61,80,972

A in No. 3.—*Statement showingthe particulars*

Districts.	TOTAL HOLDINGS.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,07,405	1,38,070	1,77,510	5,07,215	2,84,915	6,45,285
2. Vizagapatam ...	53,407	56,805	24,499	1,26,112	77,906	1,82,917
3. Godavery	4,58,180	7,44,510	2,17,176	6,14,485	6,75,356	13,58,995
4. Kistna	14,75,464	22,44,666	1,53,911	8,65,874	16,29,375	31,10,540
5. Nellore	6,50,447	8,37,008	1,94,994	8,91,632	8,45,441	17,28,640
6. Cuddapah.....	11,54,964	8,35,538	1,47,382	9,85,074	13,02,346	18,20,612
7. Bellary.....	22,76,061	14,48,395	1,61,672	6,30,407	24,37,733	20,78,802
8. Kurnool	11,56,634	11,13,345	27,423	,05,410	11,84,057	12,98,755
9. Madras.....	2,24,027	3,44,946	2,63,449	10,22,651	4,87,476	13,67,597
10. North Arcot ...	4,34,218	6,11,255	2,06,724	11,90,690	6,40,942	18,01,945
11. South Arcot.....	9,21,763	16,06,816	2,74,978	14,68,790	11,96,741	30,75,606
12. Tanjore	2,79,526	3,49,251	7,29,868	35,77,329	10,09,394	39,26,580
13. Trichinopoly ...	8,05,111	7,59,336	1,26,786	5,35,280	9,31,897	12,94,616
14. Madura	6,83,351	8,95,457	1,51,579	6,32,604	8,34,930	15,28,061
15. Tinnevelly	11,19,408	8,42,093	1,75,666	17,95,121	12,95,074	26,37,214
16. Coimbatore	21,86,018	19,81,308	85,531	6,54,918	22,71,549	26,36,226
17. Salem	10,63,654	13,74,898	67,279	4,42,388	11,30,933	18,17,286
18. South Canara ...	...	...	...	...	...	13,83,138
19. Malabar	3,87,713	6,00,730	3,81,832	11,60,448	7,69,545	17,61,178
Total...	154,37,351	1,67,84,427	35,68,259	1,72,86,428	1,90,05,610	3,54,53,993

WASTE REMITTED.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
1,144	2,349	4,872	13,615	6,016	15,964
300	329	11,737	56,251	12,037	56,580
127	283	32,330	1,43,639	32,457	1,43,922
18	12	30,313	1,69,587	30,331	1,69,599
77,403	26,216	24,939	1,08,073	1,02,342	1,34,289
.....	.....	2,241	16,983	2,241	16,983
48,077	69,781	46,306	1,63,894	94,383	2,33,675
46,899	60,765	41,069	2,06,585	87,968	2,67,350
25,446	38,340	15,121	74,599	40,567	1,12,939
8	5	12,438	45,467	12,446	45,472
.....	.....	4,518	12,312	4,518	12,312
16,776	20,759	26,007	92,573	42,783	1,13,332
613	1,753	10,378	79,267	10,991	81,020
83,559	65,755	5,117	28,778	88,676	94,533
2,467	1,912	3,851	19,030	6,318	20,942
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
,02,837	2,88,259	2,71,237	12,30,653	5,74,074	15,18,912

A in *No.* 3.—*Statement showing the particulars*

Districts.	REMAINDER					
	Waste Charged.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	925	892	294	858	1,219	1,750
2. Vizagapatam ...	5,386	3,801	532	2,202	5,918	6,003
3. Godavery	1,83,098	1,78,875	15,057	36,227	1,98,155	2,15,102
4. Kistna...	1,50,831	2,05,059	5,487	27,073	1,56,318	2,32,132
5. Nellore	88,327	93,466	1,433	6,508	89,760	99,974
6. Cuddapah	50,038	17,716	4,391	19,724	54,429	37,440
7. Bellary	97,717	29,984	5,678	13,922	1,03,395	43,906
8. Kurnool	32,106	15,734	761	4,986	32,867	20,720
9. Madras...	111	201	227	971	338	1,172
10. North Arcot ...	549	751	568	3,009	1,117	3,760
11. South Arcot ...	55,649	97,763	3,509	14,408	59,158	1,12,171
12. Tanjore	58,539	74,085	42,577	1,48,027	1,01,116	2,22,112
13. Trichinopoly ...	71,299	38,738	4,822	16,762	76,121	55,500
14. Madura	47,319	48,031	553	2,227	47,872	50,258
15. Tinnevelly.... ...	2,71,988	1,22,136	6,407	49,434	2,78,395	1,71,570
16. Coimbatore	2,62,690	2,05,317	1,918	21,088	2,64,608	2,26,405
17. Salem	16,302	18,676	1,885	8,970	18,187	27,646
18. South Canara ...	.....	.....	.....	.....	.....	.....
19. Malabar	6,643	2,490	860	1,361	7,503	3,851
Total...	13,99,517	11,53,715	96,959	3,77,757	14,96,476	15,31,472

of occupancy for Fusly 1277.—(Concluded.)

CULTIVATION.

Actual Cultivation.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,06,480	1,37,178	1,77,216	5,06,357	2,83,696	6,43,535
48,021	53,004	23,967	1,23,910	71,988	1,76,914
2,73,938	5,63,286	1,97,247	5,64,643	4,71,185	11,27,929
13,24,333	20,39,277	1,36,687	7,82,551	14,61,020	28,21,828
5,61,993	7,43,259	1,61,231	7,41,485	7,23,224	14,84,744
11,04,908	8,17,810	1,12,678	7,95,763	12,17,586	16,13,573
21,00,941	13,92,195	1,31,055	5,08,412	22,31,996	19,00,607
11,24,528	10,97,611	24,421	1,63,441	11,48,949	12,61,052
1,75,839	2,74,964	2,16,916	.....	3,92,755	11,32,750
3,86,770	5,49,739	1,65,087	9,81,096	5,51,857	15,30,835
8,40,668	14,70,713	2,56,348	13,79,783	10,97,016	28,50,496
2,20,979	2,75,161	6,74,853	33,83,835	8,95,832	36,58,996
7,33,812	7,20,598	1,17,446	5,06,206	8,51,258	12,26,804
6,19,256	8,26,667	1,25,019	5,37,804	7,44,275	13,64,471
8,46,807	7,18,204	1,58,881	16,66,420	10,05,628	23,84,624
18,39,769	17,10,236	78,496	6,05,052	19,18,265	23,15,288
10,44,885	13,54,310	61,543	4,14,388	11,06,428	17,68,698
.....	.....	.....	.....	.....	13,83,138
3,81,070	5,98,240	3,80,972	11,59,087	7,62,042	17,57,327
137,34,997	153,42,452	32,00,063	156,78,019	169,35,060	324,03,609

B in No. 3.—*Statement showing the amount of Road and Village Service Cesses collected and remitted in the several Districts for Fusly* 1277.

Districts.	Road Cess.			Merah to Village servants.		
	Included in the assessment and deducted as an item of remission.	Added to the assessment and then deducted.	Total Road Cess collected and remitted.	Included in the assessment and then deducted as an item of remission.	Added to the assessment and then deducted.	Total Merah collected and remitted.
1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	.....	28,397	28,397	.....	16,861	16,861
2. Vizagapatam ...	.....	8,954	8,954	369	.....	369
3. Godavery	26,524	45,021	71,545	250	.....	250
4. Kistna	9,420	85,205	94,625	45,307	65,121	1,10,428
5. Nellore	.....	78,090	78,090	367	1,018	1,385
6. Cuddapah	.....	52,588	52,588	.....	.....	.....
7. Bellary	.....	1,08,031	1,08,031	284	.....	284
8. Kurnool			41,743	30,318	.....	30,318
9. Madras...	.....		78,872	9,321	82,100	91,481
10. North Arcot ...	1,112	68,435	69,547	89,366	6,237	95,603
11. South Arcot ...	417	83,863	84,280	1,86,010	1,309	1,87,319
12. Tanjore	.....	82,321	82,321	.....	.....	.....
13. Trichinopoly ...	26,342	20,991	47,333	552	.....	552
14. Madura	.....	.....	.....	2,753	2,753	5,506
15. Tinnevelly. ...	.....	1,36,724	1,36,724	33,386	.....	33,386
16. Coimbatore... ...	.....	1,10,250	1,10,250	.....	.....	.....
17. Salem...	.....	68,383	68,383	1,08,755	.....	1,08,755
18. South Canara ...	.....	.....	.....	.....	.....	.....
19. Malabar	.....	53,713	53,713	.....	89,433	89,433
Total...	75,940	11,39,456	12,15,396	5,07,038	2,64,892	7,71,930

No. 4.—*Statement showing the particulars of remissions in Fusly* 1277.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Occasional remissions or those granted at the Jammahbundy with reference to the state of the season.	Rs.	Rs.	Rs.	Rs.
1. Shamilat Bunjer or portions of fields left waste	53,593	74,650	21,057	.....
2. Shavy or withered crops	78,562	11,38,762	10,60,203	.....
3. Palanastam or loss of produce	77,014	4,35,811	3,58,797	.....
4. Panyboodthy or land flooded...	4,853	174	.....	4,679
5. Payamaly or land injured by water ...	9,055	2,625	.....	6,430
6. Cowle remissions...	43,210	24,619	.....	18,591
7. Teazagary or remissions to privileged classes	7,305	6,856	.....	449
8. Teerva Cummee	90,624	1,30,699	40,075	.....
9. Fassal Cummee or second corp not cultivated...	59,867	68,169	8,302	.....
10. Miscellaneous remissions	1,46,678	3,49,391	2,02,713	.....
Total... ...	5,70,761	22,31,759	16,91,147	30,149
Net... ...	.....	.....	16,60,998	.....
Fixed Remissions	96,437	97,801	1,364	.....
Items allowed on the collections or from the entire revenue of villages.				
1. Share of Shrotriem proceeds.	72,660	1,00,338	27,678	.....
2. Cuttubadi, etc.	5,379	5,102	.....	277
3. Evu and Ditta Inams in Tinnevelly ...	22,994	.....	.....	22,994
4. Road Cess	72,314	75,943	3,629	.....
5. Village Service Cess	5,43,516	5,07,038	.....	36,478
Total... ...	7,16,863	6,88,421	31,307	59,749
Net... ...	.....	.....	.....	28,442
Grand Total... ...	13,84,061	30,17,981	17,23,818	89,898
Net... ...	.....	.....	16,33,920	.....

No. 5.—*Comparative Abstract of Land Revenue Miscellaneous Items for Fusly* 1277.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jody on Sudry, etc., Inams...	11,82,350	11,93,706	11,356	.....
2. Tax on trees on unassessed lands... ...	96,835	1,07,752	10,917	.....
3. Cess for repairs of tanks	4,047	3,168	.....	879
4. Revenue from rented villages	1,44,659	1,36,889	.....	7,770
5. Do. from Amany villages	12,963	1,726	.....	11,237
6. Land cultivated, but not included in the Jummahbundy...	2,21,204	2,26,545	5,341	.....
7. Concealed cultivation	4,193	4,105	.....	88
8. Cultivation of unclaimed Inams... ...	3,585	2,404	.....	1,181
9. Do. of Porumboke lands	36,609	41,525	4,916	.....
10. Do. of lands belonging to Pagodas where there is no worship...	729	361	.....	368
11. Do. of Chuttrum Inams...	150	96	.....	54
12. Grazing-tax or grass-rent	1,19,445	72,027	.....	47,418
13. Rent of gardens and topes	31,608	56,466	24,858	.. ...
14. Inam Tuffreek	3,921	8,654	4,733	.....
15. Revenue from reverted Inams	7,249	12,061	4,812	.....
16. Collection from village service Inams for Offices vacant	14,020	18,717	4,697	.....
17. Revenue from sequestered Inams... ...	34,712	15,628	.....	19,084
18. Do. from hill villages	40,509	45,643	5,134	.....
19. Do. from lands on the sides and slopes of hills	916	702	.....	214
20. Do. from boundary lands in dispute	2,468	2,228	.....	240
21. Do. from lands assessed at favourable rates...	6,321	21,257	14,936	.....
22. Honey rent	122	115	.....	7
23. Wax rent...	27	14	.....	13
24. Chalk rent	4,425	4,235	.....	190
25. Chunam shell rent...	11,197	11,165	.....	32
26. Brick-kiln rent.....	.....	.....	.. ...	.....
27. Cardamom rent	.....	501	501	.....
28. Rent on Palmira trees...	20,111	1,38,355	1,18,244	.....
29. Do. on soapnut trees	1,413	1,055	.....	358
30. Do. on fruit trees...	16,127	18,874	2,747	.....
31. Do. on roots for dyeing cloth	5,387	1,439	.....	3,948
32. Do. on medicinal roots...	685	557	.....	128
33. Do. on lime quarries	33	23	.....	10
34. Do. on Padoogay lands or those situated near rivers...	217	172	.....	45
35. Do. of islands situated in rivers... ...	2,14,948	2,27,328	12,380	.....
36. Sale of durbay grass	6	73	67	.....
27. Diamond mine rent...	401	336	.....	65
38. Cultivation of jungle lands newly cleared by burning in South Canara	6,015	8,546	2,531	.....
39. Do. of dry lands or huckle cultivation in do.	1,792	1,493	.....	299
40. Commission on the sale of distrained property attached for arrears of Land Revenue	945	1,522	577	.....
41. Do. on private estates under Circar management...	6,846	10,180	3,334	.....
42. Tax on backyards in excess of the limit allowed	5,604	2,071	.....	3,533
43. Revenue fines...	33,211	38,970	5,759	.. ...
44. Savings and refunds	4,572	1,968	.....	2,604
45. Excess collection over the demand. ...	4,284	4,589	305	.....
46. Water-tax on Zemindary and Inam, etc., lands...	7,43,251	7,54,623	11,372	.....

No. 5.—Comparative Abstract of Land Revenue Miscellaneous, etc.—(Concluded.)

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
47. Quit-rent on bungalows and gardens... ...	26,760	27,092	332	.....
48. Do. and ground-rent in the town of Madras and in Malabar	81,598	78,542	....	3,056
49. Russums collected from Zemindars.....	79,845	45,827	.....	34,018
50. Revenue derived from coir, the produce of Amendevi islands in South Canara.....	19,130	25,886	6,756	.....
51. Rattan and Coray rent.....	255	334	79	.....
52. Ooligam allowance to village officers undrawn	1,705	194	.....	1,511
53. Other items	94,271	77,571	.....	16,700
Total...	33,53,676	34,55,310	1,01,634	.....
MISCELLANEOUS ITEMS UNDER OTHER SOURCES OF REVENUE.				
Abkarry.				
Fees for licenses.....	8,761	10,754	1,993	.....
Other items.....	9,068	5,782	.....	3,286
Total...	17,829	16,536	.....	1,293
Salt.				
Custom duty on salt.....	.....	4,008	4,008	.....
Savings and refunds.....	4,411	2,945	.....	1,466
Other items.....	6,526	183	.....	6,343
Total...	10,937	7,136	.....	3,801
Sea Customs.				
Fines and forfeitures.....	1,842	1,391	.....	451
Other items.....	36,579	5,288	.....	31,291
Total...	38,421	6,679	.....	31,742
Land Customs.				
Sale of smuggled goods.....	982	29	.....	953
Other items.....	14	119	105	.....
Total...	996	148	.....	848
Stamps.				
Penalties on unstamped papers	869	2,081	1,212	.....
Do. levied by Courts	60,821	48,381	.....	12,431
Cost of suits in pauper cases	5,185	2,029	.....	3,156
Other items.....	174	913	739	.....
Total...	67,040	53,404	.....	13,636
License Tax.				
Fines and forfeitures	.....	380	380	.....
Total...	.....	380	380	.....
Grand Total...	34,88,899	3,75,39,593	50,694	.....

No. 6.—Statement showing the Demand, Collection, and

Districts.	LAND						
	Permanently						
	Demand.			Collec.			
				Arrears.		Current.	
	Arrears.	Current.	Total.	Collection.	Remission.	Collection.	Remission.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	3,716	4,31,576	4,35,292	3,716	...	4,30,973	...
2. Vizagapatam	25,337	9,70,291	9,95,628	23,420	...	9,28,600	...
3. Godavery	25,707	7,37,667	7,63,374	20,648	951	6,93,857	...
4. Kistna	1,63,480	2,86,467	4,49,947	1,32,021	31,459	1,93,095	...
5. Nellore	53,658	4,24,623	4,78,281	1,700	51,609	4,23,123	...
6. Cuddapah	.....	.....	.....	.....	...	.....	...
7. Bellary	.....	.....	.....	.....	...	.....	...
8. Kurnool	.....	.....	.....	.....	...	.....	...
9. Madras	24,275	1,06,548	1,30,823	24,087	...	66,370	...
Do. Town	.....	.....	.....	.....	...	.....	...
10. North Arcot	1,29,073	5,09,844	6,38,917	1,28,731	...	2,78,402	...
11. South Arcot	948	8,636	9,584	836	37	6,827	...
12. Tanjore	930	31,434	32,364	930	...	31,302	...
13. Trichinopoly	69,74	49,889	56,863	6,974	...	45,862	...
14. Madura	2,64,184	7,85,160	10,49,344	2,64,184	...	3,24,488	...
15. Tinnevelly	27,463	3,08,047	3,35,510	27,463	...	2,91,353	...
16. Coimbatore	129	27,691	27,820	129	...	27,691	...
17. Salem	48,717	4,44,986	4,93,703	45,665	...	3,70,933	...
18. South Canara	.....	.....	.....	.....	...	.....	...
19. Malabar	5,000	10,000	15,000	5,000	...	5,000	...
Total	7,79,591	51,32,859	59,12,450	6,85,504	84,056	41,17,876	...

29

Balance of all Sources of Revenue for Fusly 1277.

REVENUE.

Settled.

tion.	Balance.			Subsequent collections and remissions up to 30th November 1868.			Balance.				
							Arrears.				
Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and Doubtful.	Irrecoverable.			Total.
9	10	11	12	13	14	15	16	17			18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.
4,34,689	.....	603	603	.....	603	603	.....	...	...	...	...
9,52,029	1,917	41,691	43,608	1,917	40,597	42,514	.....	...	...	...	...
7,15,456	4,108	43,810	47,918	718	38,448	39,166	2,440	950	7	10	3,390
3,56,575	.....	93,372	93,372	.....	92,564	92,564	.....	...	...	...	...
4,76,432	349	1,500	1,849	349	1,500	1,849	.....	...	...	...	...
.....	.....	.....	.....	.....	.....	.....	.....	...	...	...	...
.....	.....	.....	.....	.....	.....	.....	.....	...	...	...	...
90,457	188	40,178	40,366	146	31,912	32,058	14	28	4	1	42
.....	.....	.....	.....	.....	.....	.....	.....	...	...	...	...
4,07,133	342	2,31,442	2,31,784	304	1,45,522	1,45,826	38	...	...	...	38
7,700	75	1,809	1,884	1	1,768	1,769	36	37	7	5	74
32,232	.....	132	132	.....	132	132	.....	...	...	...	...
52,836	.....	4,027	4,027	.....	4,027	4,027	.....	...	...	...	...
5,88,672	.....	4,60,672	4,60,672	.....	1,19,204	1,19,204	.....	...	...	...	...
3,18,816	.....	16,694	16,694	.....	16,694	16,694	.....	...	...	...	...
27,820	.....	.....	.....	.....	.....	.....	.....	...	...	...	...
4,16,598	3,052	74,053	77,105	.....	49,583	49,583	3,052	...	...	...	3,052
.....	.....	.....	.....	.....	.....	.....	.....	...	...	...	...
10,000	.....	5,000	5,000	.....	4,750	4,750	.....	...	...	...	...
48,87,436	10,031	10,14,983	10,25,014	3,435	5,47,304	5,50,739	5,580	1,016	3	4	6,596

No. 6.—Statement showing the Demand, Collection, an

Districts.	LAND				
	Permanently Settled.		Shrotriem		
	Balance.		Demand.		
	Current.	Total.	Arrears.	Current.	Total.
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	.....	.....	10,218	24,855	35,073
2. Vizagapatam	1,094	1,094	1,359	48,363	49,722
3. Godavery	5,362	8,752	2,884	30,336	33,220
4. Kistna...	808	808	3,896	32,617	36,513
5. Nellore	.....	.....	15,818	83,919	99,737
6. Cuddapah	.....	....	6,716	41,461	48,177
7. Bellary	.....	.....	7,333	26,061	33,394
8. Kurnool	.....	.....	972	12,760	13,732
9. Madras	8,266	8,308	19,461	76,865	96,326
Do. Town	.....	.....	.....	.....	.....
10. North Arcot	85,920	85,958	4,224	23,634	27,858
11. South Arcot	41	115	6,484	21,691	28,175
12. Tanjore	.....	.....	5,455	1,21,651	1,27,106
13. Trichinopoly	.....	.....	3,313	12,619	15,932
14. Madura	3,41,468	3,41,468	4,698	26,896	31,594
15. Tinnevelly	.....	.....	3,652	41,327	44,979
16. Coimbatore...	.....	.....	703	3,418	4,121
17. Salem	24,470	27,522	13,882	37,092	50,974
18. South Canara	.....	.....	.....	.....	.....
19. Malabar	250	250	420	2,552	2,972
Total...	4,67,679	4,74,275	1,11,488	6,68,117	7,79,605

Balance of all sources of Revenue, etc.—(Continued.)

REVENUE.

Jodi.

Collections and Remissions.					Balance.		
Arrears.		Current.		Total.	Arrears.	Current.	Total.
Collections.	Remissions.	Collections.	Remissions.				
24	25	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,732	.....	22,813	.....	31,545	1,486	2,042	3,528
1,016	.....	48,071	.....	49,087	343	292	635
1,680	.....	28,325	.....	30,005	1,204	2,011	3,215
779	278	31,108	.....	32,165	2,839	1,509	4,348
15,609	.....	63,789	.....	79,398	209	20,130	20,338
4,635	922	32,466	.....	38,023	1,159	8,995	10,154
5,598	20	17,892	.....	23,510	1,715	8,169	9,884
968	.....	12,314	.....	13,282	4	446	450
14,989	152	44,991	.....	60,132	4,320	31,874	36,194
.....	.....	.....	.....	.....	.....	.....	.....
3,183	.....	12,245	.....	15,428	1,041	11,389	12,430
5,155	22	12,623	.....	17,800	1,307	9,068	10,375
4,925	109	1,17,028	.....	1,22,062	421	4,623	5,044
2,225	.....	9,331	.....	11,556	1,088	3,288	4,376
4,014	44	18,214	.....	22,232	680	8,682	9,362
3,651	.....	35,695	.....	39,346	1	5,632	5,633
703	.....	2,747	.....	3,450	.....	671	671
11,760	.....	23,557	.....	35,317	2,122	13,535	15,657
.....	.....	.....	.....	.....	.....	.....	.....
420	.....	2,419	.....	2,839	.....	133	133
90,042	1,507	5,35,628	.....	6,27,177	19,939	1,32,489	1,52,428

No. 6.—Statement showing the Demand, Collection, and Balance of all sources of Revenue, etc.—(Continued.)

LAND REVENUE.

Districts.	Shotriem Jodi. Subsequent collections and remission up to 30th Nov. 1868.			Shotriem Balance.				
				Arrears.				
	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.
	32	33	34	35	36			37
	Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.
1. Ganjam	273	1,702	1,975	620	593	0	0	1,213
2. Vizagapatam	5	11	16	338	.....	...	...	338
3. Godavery	100	1,523	1,623	977	127	8	4	1,104
4. Kistna	575	1,022	1,597	2,242	21	10	7	2,264
5. Nellore	4	17,741	17,745	89	116	3	1	205
6. Cuddapah	37	6,953	6,990	598	524	7	3	1,122
7. Bellary	888	4,813	5,701	827	.....	...	...	827
8. Kurnool	.....	425	425	4	.....	...	...	4
9. Madras	297	27,851	28,148	1,938	2,084	12	0	4,023
Do. Town	.....	.....	.....	.....	.....	...	...	.....
10. North Arcot	1	3,720	3,721	1,040	.....	...	...	1,040
11. South Arcot	114	7,748	7,862	809	383	9	0	1,193
12. Tanjore	118	4,031	4,149	303	.....	...	...	303
13. Trichinopoly	173	1,808	1,981	915	.....	...	...	915
14. Madura	249	7,337	7,586	347	84	0	0	431
15. Tinnevelly	1	2,211	2,212	.....	.....	...	...	.....
16. Coimbatore	.....	671	671	.....	.....	...	...	.....
17. Salem	241	10,004	10,245	1,881	.....	...	...	1,881
18. South Canara	.....	.....	.....	.....	.....	...	...	.....
19. Malabar	.....	127	127	.....	.....	...	...	.....
Total	3,076	99,698	1,02,774	12,928	3,935	3	1	16,863

REVENUE.

Jodi.		Byotwar.				
		Demand.			Collections and Remissions.	
					Arrears.	
Current.	Total.	Arrears.	Current.	Total.	Collections.	Remissions.
38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
340	1,553	1,18,154	6,36,776	7,54,930	81,967	403
281	619	1,983	1,85,394	1,87,377	1,163	336
488	1,592	59,920	21,66,383	22,26,303	36,082	2,826
487	2,751	77,223	29,50,770	30,27,993	51,514	1,982
2,389	2,594	2,25,649	15,73,608	17,99,257	1,98,375	7,253
2,042	3,164	1,07,383	16,82,741	17,90,124	90,987	7,621
3,356	4,183	3,36,891	19,82,034	2,318,925	2,38,276	22,712
21	25	10,128	12,75,659	12,85,787	6,175	734
4,043	8,046	1,81,084	7,24,886	9,05,970	1,29,415	9,688
.....	.....	.....	.....	.....	.....	.....
7,669	8,709	3,00,710	12,57,355	15,58,065	2,20,577	10,163
1,320	2,513	83,126	25,04,599	25,87,725	43,407	3,704
592	895	2,20,079	39,79,041	41,99,120	2,02,906	2,114
1,480	2,395	15,282	13,02,032	13,17,314	13,505	488
1,345	1,776	1,09,780	11,83,308	12,93,088	1,07,319	85
3,421	3,421	2,53,130	23,27,131	25,80,261	2,19,102	2,999
.....	.....	87,322	22,42,821	23,30,143	79,844	360
3,531	5,412	75,037	16,53,678	17,28,715	49,589	5,762
.....	.....	6,926	13,48,179	13,55,105	6,877	49
6	6	62,198	17,49,266	18,11,464	55,193	307
32,791	49,654	23,32,005	327,25,661	350,57,666	18,32,273	79,586

No. 6.—Statement showing the Demand, Collection, and

Districts.	LAND					
	Ryo					
	Collections and Remissions.—*(Continued.)*			Balance.		
	Current.		Total.	Arrears.	Current.	Total.
	Collections.	Remissions.				
	45	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	6,19,120	.....	7,01,490	35,784	17,656	53,440
2. Vizagapatam	1,85,201	.....	1,86,700	484	193	677
3. Godavery	21,33,703	.....	21,72,611	21,013	32,679	53,692
4. Kistna	28,78,956	.....	29,32,452	23,727	71,814	95,541
5. Nellore	12,98,726	.....	15,04,354	20,021	2,74,882	2,94,903
6. Cuddapah	14,94,786	.....	15,93,394	8,775	1,87,955	1,96,730
7. Bellary	17,60,361	.....	20,21,349	75,903	2,21,673	2,97,576
8. Kurnool	12,67,481	.....	12,74,390	3,219	8,178	11,397
9. Madras	5,18,036	.....	6,57,139	41,980	2,06,851	2,48,831
Do. Town	.....	.....	.....	.....	.....	.....
10. North Arcot	7,64,570	.....	9,95,310	69,970	4,92,785	5,62,755
11. South Arcot	23,21,667	.....	23,68,778	36,015	1,82,932	2,18,947
12. Tanjore	38,24,334	.....	40,29,354	15,059	1,54,707	1,69,766
13. Trichinopoly	12,63,589	.....	12,77,582	1,289	38,443	39,732
14. Madura	9,49,165	.....	10,56,569	2,376	2,34,143	2,36,519
15. Tinnevelly	20,87,143	.....	23,09,244	31,029	2,39,988	2,71,017
16. Coimbatore	20,64,095	.....	21,44,299	7,119	1,78,725	1,85,844
17. Salem	13,85,605	.....	14,40,956	19,686	2,68,073	2,87,759
18. South Canara	13,42,793	.....	13,49,719	.....	5,386	5,386
19. Malabar	17,06,686	.....	17,62,186	6,698	42,580	49,278
Total	298,66,017	.....	317,77,876	4,20,147	28,59,643	32,79,790

Balances of all Sources of Revenue, etc.—(Continued.)

REVENUE.

WAR.

Subsequent collections and remissions up to 30th November 1868.			Balance.							
			Arrears.							
Arrears.	Current.	Total.	Recoverable and Doubtful.	Irrecoverable.			Total.		Current.	Total.
51	52	53	54	55			56		57	58
Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.		Rs.	Rs.
2,481	11,084	13,565	32,322	980	5	7	33,303		6,572	39,875
.....	136	136	40	444	1	3	484		57	541
1,261	21,065	22,326	8,550	11,201	9	2	19,752		11,614	31,366
3,167	44,924	48,091	17,563	2,997	5	5	20,560		26,890	47,450
301	2,00,725	2,01,026	12,544	7,175	14	9	19,720		74,157	93,877
599	1,40,725	1,41,324	4,718	3,457	12	8	8,176		47,230	55,406
18,821	1,72,158	1,90,979	45,365	11,716	15	10	57,082		49,515	1,06,597
89	6,522	6,611	2,756	373	11	4	3,130		1,656	4,786
3,117	1,65,623	1,68,740	12,063	26,800	8	0	38,863		41,228	80,091
.....	.....	.....	.....	.....	...	...	.....		.....	.....
3,761	2,89,206	2,92,967	58,561	7,647	9	11	66,209		2,03,579	2,69,788
1,752	1,58,351	1,60,103	27,441	6,322	6	8	34,263		24,581	58,844
2,017	1,46,140	1,48,157	12,102	940	4	6	13,042		8,567	21,609
285	33,902	34,187	891	113	4	11	1,004		4,541	5,545
170	2,21,623	2,21,793	2,075	130	15	1	2,206		12,520	14,726
2,675	2,12,483	2,15,158	27,735	619	2	2	28,354		27,505	55,859
593	1,73,816	1,74,409	4,675	1,851	6	7	6,526		4,909	11,435
1,107	2,17,073	2,18,180	11,939	6,639	12	10	18,579		51,000	69,579
.....	3,149	3,149	.....	.....	...	...	.....		2,237	2,237
597	28,967	29,564	5,368	733	1	11	6,101		13,613	19,714
42,793	22,47,672	22,90,465	2,86,708	90,646	4	7	3,77,354		6,11,971	9,89,325

No. 6.—*Statement showing the Demand, Collection, and*

Districts.	LAND			
	Miscel			
	Demand.			Collections.
	Arrears.	Current.	Total.	Ar
				Collections.
	59	60	61	62
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	43,138	70,007	1,13,145	32,102
2. Vizagapatam	32,430	1,80,258	2,12,688	31,842
3. Godavery	3,42,081	10,50,264	13,92,345	59,510
4. Kistna	1,15,278	3,18,553	4,33,831	70,404
5. Nellore...	95,710	1,98,378	2,94,088	86,075
6. Cuddapah	47,335	1,84,286	2,31,621	39,755
7. Bellary...	1,41,555	2,45,107	3,86,662	80,284
8. Kurnool	6,928	1,86,791	1,93,719	4,293
9. Madras...	1,37,801	1,49,490	2,87,291	46,325
Do. Town	.....	.....	.....	.....
10. North Arcot	1,00,909	1,40,141	2,41,050	53,425
11. South Arcot...	19,608	68,868	88,476	14,646
12. Tanjore	11,951	1,17,134	1,29,085	10,795
13. Trichinopoly	7,627	46,712	54,339	4,536
14. Madura...	19,503	62,506	82,009	18,401
15. Tinnevelly	23,298	2,31,443	2,54,741	19,599
16. Coimbatore	10,042	64,899	74,941	8,229
17. Salem	23,082	85,968	1,09,050	18,619
18. South Canara	2,537	45,346	47,883	2,537
19. Malabar	2,010	9,160	11,170	2,010
Total...	11,82,823	34,55,311	46,38,134	6,03,387

Balance of all Sources of Revenue, etc.—(Continued.)

REVENUE.					
LANEOUS.					
and Remissions.			Balance.		
rears.	Current.	Total.	Arrears.	Current.	Total.
Remissions.	Collections.				
63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35	60,620	92,757	11,000	9,388	20,388
30	1,49,654	1,81,526	558	30,604	31,162
83,155	8,90,411	10,33,076	1,99,416	1,59,853	3,59,269
7,949	2,31,521	3,09,874	36,924	87,033	1,23,957
1,076	1,16,808	2,03,959	8,558	81,571	90,129
1,230	1,17,090	1,58,075	6,351	67,195	73,546
12,131	1,58,823	2,51,238	49,140	86,284	1,35,424
478	1,81,985	1,86,756	2,157	4,806	6,963
10,059	87,890	1,44,274	81,417	61,600	1,43,017
.....	.....	.....	.....	.....	.....
2,280	40,336	96,041	45,204	99,805	1,45,009
480	27,640	42,766	4,482	41,228	45,710
300	1,12,213	1,23,308	856	4,921	5,777
6	38,602	43,144	3,086	8,109	11,195
784	18,343	37,528	318	44,163	44,481
7	1,28,006	1,47,612	3,691	1,03,438	1,07,129
19	53,240	61,488	1,794	11,659	13,453
653	51,992	71,264	3,811	33,975	37,786
.....	43,692	46,229	.....	1,654	1,654
.....	9,160	11,170	.....	.....	.....
1,20,672	25,18,026	32,42,085	4,58,763	9,37,286	13,96,049

No. 6.—Statement showing the Demand, Collection, and

Balance of all Sources of Revenue, etc.—(Continued.)

Districts.	LAND REVENUE.								MISCELLANEOUS.		Total.						
	Subsequent collections and remissions up to 30th November 1868.			Balance.							Demand.			Collections and Remissions.			
	Arrears.	Current.	Total.	Arrears.				Total.	Current.	Total.	Arrears.	Current.	Total.	Arrears.			
				Recoverable and Doubtful.	Irrecoverable.									Collections.	Remissions.		
	69	70	71	72	73			74	75	76	77	78	79	80	81		
	Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Ganjam	1,224	6,512	7,736	2,392	7,384	8	3	9,776	2,876	12,652	1,75,225	11,63,214	13,38,439	1,26,517	438		
2. Vizagapatam ...	14	30,133	30,147	65	478	11	8	544	471	1,015	61,110	13,84,306	14,45,416	57,441	367		
3. Godavery	2,916	68,852	71,768	1,73,223	23,276	8	3	1,96,500	91,001	2,87,501	4,30,592	39,84,649	44,15,241	1,17 919	86,931		
4. Kistna	3,939	23,684	27,623	27,542	5,442	9	11	32,985	63,349	96,334	3,59,877	35,88,407	39,48,284	2,54,718	41,668		
5. Nellore	570	69,393	69,963	2,258	5,730	4	11	7,988	12,178	20,166	3,90,835	22,80,529	26,71,364	3,01,760	59,938		
6. Cuddapah	431	42,998	43,429	4,437	1,483	6	3	5,920	24,197	30,117	1,61,434	19,08,488	20,69,922	1,35,377	9,774		
7. Bellary	10,403	54,589	64,992	32,520	6,216	10	10	38,737	31,695	70,432	4,85,778	22,53,202	27,38,980	3,24,157	34,863		
8. Kurnool	232	3,454	3,686	917	1,008	6	2	1,925	1,352	3,277	18,028	14,75,211	14,93,239	11,436	1,212		
9. Madras	7,731	32,273	40,004	45,976	27,710	7	1	73,686	29,327	1,03,013	3,62,621	10,57,789	14,20,410	2,14,816	19,899		
Do. Town	.....	.....	.....	.....	.....	...	...	.....	.....	.....	.....	.....	.....	...	...		
10. North Arcot ...	1,472	39,205	40,677	41,542	2,189	12	8	43,732	60,600	1,04,332	5,34,916	19,30,974	24,65,890	4,05,915	12,443		
11. South do. ...	133	35,323	35,456	2,206	2,142	12	1	4,349	5,905	10,254	1,10,166	26,03,794	27,13,960	64,044	4,243		
12. Tanjore	188	4,031	4,219	657	11	4	10	668	890	1,558	2,38,415	42,49,259	44,87,674	2,19,556	2,523		
13. Trichinopoly ...	569	6,751	7,320	1,583	934	0	5	2,517	1,358	3,875	33,197	14,11,251	14,44,448	27,240	494		
14. Madura	15	42,294	42,309	295	7	12	0	303	1,869	2,172	3,98,165	20,57,870	24,56,035	3,93,919	872		
15. Tinnevelly	1,173	91,129	92,302	2,208	309	14	3	2,518	12,309	14,827	3,07,542	29,07,949	32,15,491	2,69,816	3,006		
16. Coimbatore ...	393	9,200	9,593	1,202	199	0	4	1,401	2,459	3,860	98,196	23,38,829	24,37,025	88,904	379		
17. Salem.....	773	25,217	25,990	2,698	339	13	6	3,038	8,758	11,796	1,60,719	22,21,724	23,82,443	1,25,633	6,415		
18. South Canara...	.....	1,635	1,635	.....	.....	...	...	.....	19	19	9,463	13,93,525	14,02,988	9,414	49		
19. Malabar	.....	.....	.....	.....	.....	...	...	.....	.....	.....	69,628	17,70,978	18,40,606	62,624	307		
Total ...	32,176	5,86,673	6,18,849	3,41,721	84,865	15	5	4,26,587	3,50,613	7,77,200	44,05,907	4,19,81,948	4,63,87,855	32,11,206	2,85,821		

No. 6—Statement showing the Demand, Collection and Balance of all Sources of Revenue, etc.—(Continued.)

LAND REVENUE.

Districts.	Collection and Remissions.—(Continued.)			Balance.			Total Collections and Remissions up to 30th November 1868.			Balance.			
	Current.		Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.			
	Collections.	Remissions.								Recoverable and Doubtful.	Irrecoverable.		Total.
	82	83	84	85	86	87	88	89	90	91	92		93
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A. P.	RS.
1. Ganjam...	11,33,525	...	12,60,480	48,270	29,689	77,959	3,978	19,901	23,879	35,334	8,957	13 10	44,292
2. Vizagapatam ...	13,11,526	...	13,69,334	3,302	72,780	76,082	1,936	70,877	72,813	443	922	12 11	1,366
3. Godavery.....	37,46,297	...	39,51,147	2,25,742	2,38,352	4,64,094	4,996	1,29,887	1,34,883	1,85,190	35,556	1 7	2,20,746
4. Kistna.....	33,34,679	...	36,31,065	63,491	2,53,728	3,17,219	7,682	1,62,194	1,69,876	47,348	8,461	9 11	55,809
5. Nellore...	19,02,446	...	22,64,144	29,137	3,78,083	4,07,220	1,224	2,89,359	2,90,583	14,891	13,022	6 9	27,913
6. Cuddapah... ...	16,44,342	...	17,89,493	16,283	2,64,146	2,80,429	1,065	1,90,677	1,91,742	9,752	5,465	10 2	15,218
7. Bellary...	19,37,076	...	22,96,096	1,26,758	3,16,126	4,42,884	30,112	2,31,560	2,61,672	78,712	17,933	10 8	96,646
8. Kurnool...	14,61,780	...	14,74,428	5,380	13,431	18,811	321	10,402	10,723	3,677	1,382	1 6	5,059
9. Madras...	7,17,286	...	9,52,001	1,27,905	3,40,504	4,68,409	11,291	2,57,660	2,68,951	59,990	56,623	15 2	1,16,614
Do. Town ...	...	...	...	...	...	...	...	...	...	...	...	... ...	...
10. North Arcot ...	10,95,554	...	15,13,912	1,16,558	8,35,420	9,51,978	5,539	4,77,652	4,83,191	1,01,182	9,837	6 7	1,11,019
11. South Arcot ...	23,68,757	...	24,37,044	41,879	2,35,037	2,76,916	2,000	2,03,190	2,05,190	30,493	9,386	4 0	39,879
12. Tanjore...	40,84,877	...	43,06,956	16,336	1,64,382	1,80,718	2,323	1,54,333	1,56,656	13,061	951	9 4	14,013
13. Trichinopoly ...	13,57,384	...	13,85,118	5,463	53,867	59,330	1,027	46,488	47,515	3,389	1,047	5 4	4,436
14. Madura...	13,10,210	...	17,05,001	3,374	7,47,660	7,51,034	434	3,90,458	3,90,892	2,717	222	11 1	2,940
15. Tinnevelly... ...	25,42,197	...	28,15,019	34,720	3,65,752	4,00,472	3,848	3,22,517	3,26,365	29,943	929	0 5	30,872
16. Coimbatore... ...	21,47,773	...	22,37,056	8,913	1,91,056	1,99,969	986	1,83,688	1,84,674	5,877	2,050	6 11	7,927
17. Salem.....	18,32,088	...	19,64,136	28,671	3,89,636	4,18,307	2,121	3,01,877	3,03,998	19,570	6,979	10 4	26,550
18. South Canara....	13,86,485	...	13,95,948	...	7,040	7,040	...	4,784	4,784	...	...	... ...	...
19. Malabar...	17,23,265	...	17,86,196	6,698	47,712	54,410	597	33,843	34,440	5,368	733	1 11	6,101
Total...	3,70,37,547	...	4,05,34,574	9,08,880	49,44,401	58,53,281	81,480	34,81,347	35,62,827	6,46,937	1,80,463	10 5	8,27,400

No. 6.—Statement showing the Demand, Collection and

AB

Districts.	LAND REVENUE. Balance. Current.	Total.	Demand. Arrears.	Current. Rented and Amany.	Current. Miscellaneous.	Total.
	94	95	96	97	98	99
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam...	9,788	54,080	5,318	64,680	999	70,997
2. Vizagapatam ...	1,903	3,269	17,169	1,02,150	429	1,19,748
3. Godavery... ...	1,08,465	3,29,211	12,863	1,85,215	1,101	1,99,179
4. Kistna...	91,534	1,47,343	23,518	1,46,500	767	1,70,785
5. Nellore...	88,724	1,16,637	21,561	84,600	230	1,06,391
6. Cuddapah... ...	93,469	88,687	21,772	1,72,187	118	1,94,077
7. Bellary...	84,566	1,81,212	4,00,595	9,02,400	214	13,03,209
8. Kurnool.....	3,029	8,088	72,683	2,65,710	401	3,38,794
9. Madras...	82,844	1,99,458	35,507	10,88,588	2,702	11,26,797
Do. Town... ...	...	...	...	...	...	...
10. North Arcot ...	3,57,768	4,68,787	38,959	2,92,155	579	3,31,693
11. South Arcot ...	31,847	71,726	59,580	2,70,000	396	3,29,976
12. Tanjore...	10,049	24,062	28,709	4,93,519	719	5,22,947
13. Trichinopoly ...	7,379	11,815	10,545	1,19,950	302	1,30,797
14. Madura...	3,57,202	3,60,142	69,648	1,37,360	181	2,07,189
15. Tinnevelly... ...	43,235	74,107	9,000	81,000	450	90,450
16. Coimbatore.....	7,368	15,295	24,883	3,26,600	1,407	3,52,890
17. Salem.....	87,759	1,14,309	48,508	2,91,150	606	3,40,264
18. South Canara...	2,256	2,256	1,733	1,06,150	228	1,08,111
19. Malabar...	13,869	19,970	...	1,81,413	4,707	1,86,120
Total...	14,63,054	22,90,454	9,02,551	53,11,327	16,536	62,30,414

Balance of all Sources of Revenue, etc.—(Continued.)

KARRY.

Collections and Remissions. Arrears. Collections.	Arrears. Remissions.	Current. Rented and Amany. Collections.	Current. Rented and Amany. Remissions.	Current. Miscellaneous.	Total.	Balance. Arrears.	Current.	Total.
100	101	102	103	104	105	106	107	108
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,318	...	60,035	...	999	66,352	...	4,645	4,645
11,152	...	98,628	...	429	1,10,209	6,017	3,522	9,539
10,234	2,629	1,83,062	...	1,101	1,97,926	...	1,253	1,253
23,518	...	1,28,454	...	767	1,52,739	...	18,046	18,046
15,131	186	58,833	...	230	74,380	6,244	25,767	32,011
21,772	...	1,50,175	...	118	1,72,065	...	22,012	22,012
1,97,056	1,50,342	5,10,267	2,49,633	214	11,07,512	53,197	1,42,500	1,95,697
60,314	12,369	2,64,902	...	401	3,37,986	...	808	808
35,295	...	10,70,201	...	2,699	11,08,195	212	18,390	18,602
...	...	...	...	...	...	...	...	...
38,959	...	2,18,686	...	579	2,58,224	...	73,469	73,469
59,578	...	2,25,340	...	396	2,85,314	2	44,660	44,662
28,709	...	4,77,456	...	719	5,06,884	...	16,063	16,063
10,545	...	1,16,161	...	302	1,27,008	...	3,789	3,789
46,017	...	1,05,661	...	181	1,51,859	23,631	31,699	55,330
9,000	...	72,000	...	450	81,450	...	9,000	9,000
24,883	...	2,36,875	80,000	1,407	3,43,165	...	9,725	9,725
48,508	...	1,81,139	...	606	2,30,253	...	1,10,011	1,10,011
1,733	...	1,04,417	...	228	1,06,378	...	1,733	1,733
...	...	1,80,189	...	4,707	1,84,896	...	1,224	1,224
6,47,722	1,65,526	44,43,381	3,29,633	16,533	56,02,795	89,303	5,38,316	6,27,619

No. 6.—Statement showing the Demand, Collection and Balance of all Sources of Revenue, etc.—(Continued.)

Districts.	ABKARRY.											LICENSE TAX.	
	Subsequent Collections and Remissions up to 30th November 1868.			BALANCE.									
				Arrears.									
	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.	Current.	Total.		Current Demand.	Current Collections.
	109	110	111	112	113			114	115	116		117	118
	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.		RS.	RS.
1. Ganjam	...	4,645	4,645	...	...	...	...	...	...	...		12,188	12,188
2. Vizagapatam	2	3,522	3,524	6,015	...	...	...	6,015	...	6,015		19,550	19,550
3. Godavery	...	1,253	1,253	...	...	...	...	...	...	...		28,823	28,823
4. Kistna	...	18,046	18,046	...	...	...	...	...	...	...		46,247	46,247
5. Nellore	680	20,421	21,101	5,564	...	...	...	5,564	5,346	10,910		16,643	16,643
6. Cuddapah	...	22,012	22,012	...	...	...	...	...	...	...		35,576	35,576
7. Bellary	25,309	1,26,501	1,51,810	27,888	...	...	...	27,888	15,999	43,887		97,004	97,004
8. Kurnool	...	808	808	...	...	...	...	...	...	...		10,675	10,675
9. Madras	...	18,339	18,339	43	168	12	4	212	51	263		11,000	11,000
Do. Town	...	...	...	...	...	...	...	...	...	...		...	...
10. North Arcot	...	73,469	73,469	...	...	...	...	...	...	...		21,931	21,931
11. South Arcot	2	44,660	44,662	...	...	...	...	...	...	...		13,389	13,389
12. Tanjore	...	16,063	16,063	...	...	...	...	...	...	...		31,717	31,717
13. Trichinopoly	...	2,954	2,954	...	...	...	...	...	835	835		7,100	7,100
14. Madura	...	8,064	8,064	2,142	21,489	0	3	23,631	23,635	47,266		38,792	38,792
15. Tinnevelly	...	9,000	9,000	...	...	...	...	...	...	...		17,582	17,582
16. Coimbatore	...	9,725	9,725	...	...	...	...	...	...	...		24,487	24,487
17. Salem	...	7,403	7,403	...	...	...	...	...	1,02,608	1 02,608		20,001	20,001
18. South Canara	...	1,733	1,733	...	...	...	...	...	...	...		7,610	7,610
19. Malabar	...	674	674	...	...	...	...	...	550	550		17,172	17,172
Total...	25,993	3,89,292	4,15,285	41,652	21,657	12	7	63,310	1,49,024	2,12,334		4,77,487	4,77,487

No. 6.—Statement showing the Demand, Collection an

SALT.

Districts.	Demand				Collec		
	Arrears.	Current.		Total.	Arrears.		Cur
		Sales.	Miscellaneous.		Collection.	Remission.	Sales.
	119	120	121	122	123		124
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	12,91,833	353	12,92,186	...	...	12,91,833
2. Vizagapatam.	...	2,96,295	28	2,96,323	...	...	2,96,295
3. Godavery	...	4,37,884	745	4,38,629	...	...	4,37,884
4. Kistna	...	7,51,764	667	7,52,431	...	...	7,51,764
5. Nellore	...	10,78,709	145	10,78,854	...	...	10,78,709
6. Cuddapah	...	...	...	...	...	...	...
7. Bellary	5,353	10,745	...	16,098	2,974	55	7,670
8. Kurnool	20	1,852	...	1,872	20	...	1,815
9. Madras	...	22,22,677	14	22,22,691	...	...	22,22,677
Do. Town	...	...	...	...	...	...	...
10. North Arcot.	...	...	...	...	...	...	...
11. South Arcot.	...	6,08,695	2,474	6,11,169	...	...	6,08,695
12. Tanjore	...	11,36,288	257	11,36,545	...	...	11,36,288
13. Trichinopoly.	...	...	...	...	...	...	...
14. Madura	...	6,17,590	146	6,17,736	...	...	6,17,590
15. Tinnevelly	...	6,94,142	19	6,94,161	...	...	6,94,142
16. Coimbatore	...	...	...	...	...	...	...
17. Salem	...	...	...	...	...	...	...
18. South Canara.	...	5,59,603	2,285	5,61,888	...	...	5,59,603
19. Malabar	...	8,47,037	...	8,47,037	...	...	8,47,037
Total	5,373	1,05,55,114	7,133	1,05,67,620	2,994	55	1,05,52,002

Balance of all Sources of Revenue, etc.,—(Continued.)

tions.		Balance.			Subsequent collections and remissions up to 30th November 1868.		
rent.							
Miscellaneous.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
125	126	127	128	129	130	131	132
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
353	12,92,186	...	...	...	...	...	...
28	2,96,323	...	...	...	...	...	...
745	4,38,629	...	...	...	...	...	...
667	7,52,431	...	...	...	...	...	...
145	10,78,854	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	10,699	2,324	3,075	5,399	408	2,234	2,642
...	1,835	...	37	37	...	37	37
14	22,22,691	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,474	6,11,169	...	...	...	...	...	...
257	11,36,545	...	...	...	...	...	...
...	...	...	...	...	...	...	...
146	6,17,736	...	...	...	...	...	...
19	6,94,161	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,285	5,61,888	...	...	...	...	...	...
...	8,47,037	...	...	...	...	...	...
7,133	1,05,62,184	2,324	3,112	5,436	408	2,271	2,679

No. 6.—Statement showing the Demand, Collection and

Districts.	SALT.							SEA
	Balance.							De
	Arrears.					Current.	Total.	Duty.
	Recoverable and Doubtful	Irrecoverable.			Total.			
	133	134			135	136	137	138
	Rs.	Rs.	A.	P.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	...	...	...	...	...	...	78,066
2. Vizagapatam	...	...	...	...	...	...	...	78,895
3. Godavery	...	...	...		...	...	...	82,107
4. Kistna	...	...	...	...	...	...	...	5,978
5. Nellore	...	...	...	...	...	...	...	288
6. Cuddapah	...	...	...	...	...	...	...	...
7. Bellary	1,877	38	12	5	1,916	841	2,757	...
8. Kurnool	...	...	...	...	...	...	...	...
9. Madras	...	...	...	...	...	...	...	...
Do. Town	...	...	...	...	...	...	...	14,19,900
10. North Arcot	...	...	...	...	...	...	...	...
11. South Arcot	...	...	...	...	...	...	...	64,482
12. Tanjore	...	...	...	...	...	...	...	3,97,067
13. Trichinopoly	...	...	...	...	...	...	...	...
14. Madura	...	...	...	...	...	...	...	25,817
15. Tinnevelly	...	...	...	...	...	...	...	85,424
16. Coimbatore	...	...	...	...	...	...	...	...
17. Salem	...	...	...	...	...	...	...	...
18. South Canara	...	...	...	...	...	...	...	55,321
19. Malabar	...	...	...	...	...	...	...	92,213
Total...	1,877	38	12	5	1,916	841	2,757	23,85,478

Balance of all Sources of Revenue, etc.—(Continued.)

CUSTOMS.		LAND CUSTOMS.			STAMPS.		
MAND.		Demand.					
Miscellaneous.	Collection.	Duty.	Miscellaneous.	Collection.	Sales.	Miscellaneous.	Collection.
139	140	141	142	143	144	145	146
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41	78,107	...	...	...	84,775	759	85,534
120	79,015	...	...	...	1,27,713	2,770	1,30,483
224	82,331	1,877	15	1,892	1,67,732	2,662	1,70,394
148	6,126	...	...	...	1,16,596	2,504	1,19,100
25	233	...	...	...	96,483	830	97,313
...	...	...	...	...	1,46,168	2,388	1,48,556
...	...	...	...	...	1,85,964	3,673	1,89,637
...	...	...	...	...	1,22,322	1,767	1,24,089
...	...	...	...	...	2,30,772	1,055	2,31,827
18,762	14,38,662	...	...	...	1,06,438	...	1,06,438
...	...	...	...	...	1,35,584	1,988	1,37,572
170	64,652	61,047	12	61,059	1,19,159	1,994	1,21,153
2,717	3,99,784	78,698	1	78,699	4,05,787	7,774	4,13,561
...	...	...	...	...	92,261	1,424	93,685
18	25,835	...	...	...	2,40,582	4,056	2,44,638
310	85,734	...	...	...	2,48,422	3,426	2,51,848
...	...	...	...	...	1,52,156	1,314	1,53,470
...	...	...	...	...	1,43,755	2,511	1,46,266
1,023	56,344	...	...	...	1,47,635	2,354	1,49,989
2,318	94,531	9,952	4	9,956	4,66,681	6,707	4,73,448
25,876	24,11,354	1,51,574	32	1,51,606	35,36,985	52,016	35,89,001

No. 6.—Statement showing the Demand, Collection and Balance of all Sources of Revenue, etc.—(Continued.)

Districts.	GRAND TOTAL.								
	Demand.			Collections.		Remissions.			Total including Remissions.		
	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	147	148	149	150	151	152	153	154	155	156	157	158
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,80,543	26,96,908	28,77,451	1,31,835	26,62,574	27,94,409	438	...	438	1,32,273	26,62,574	27,94,847
2. Vizagapatam	78,279	20,12,256	20,90,535	68,593	19,35,954	20,04,547	367	...	367	68,960	19,35,954	20,04,914
3. Godavery	4,43,455	48,93,034	53,36,489	1,28,153	46,53,429	47,81,582	89,560	...	89,560	2,17,713	46,53,429	48,71,142
4. Kistna	3,83,395	46,59,578	50,42,973	2,78,236	43,87,805	46,66,041	41,668	....	41,668	3,19,904	43,87,805	47,07,709
5. Nellore	4,12,396	35,58,402	39,70,798	3,16,890	31,54,554	34,71,444	60,124	...	60,124	3,77,014	31,54,554	35,31,568
6. Cuddapah	1,83,206	22,64,925	24,48,131	1,57,149	19,78,767	21,35,916	9,774	...	9,774	1,66,923	19,78,767	21,45,690
7. Bellary	8,91,726	34,53,202	43,44,928	5,24,188	27,41,868	32,66,056	1,85,260	2,49,633	4,34,893	7,09,448	29,91,561	37,00,949
8. Kurnool	90,731	18,77,937	19,68,668	71,771	18,63,661	19,35,432	13,581	...	13,581	85,352	18,63,661	19,49,013
9. Madras	3,98,128	46,14,597	50,12,725	2,50,111	42,55,703	45,05,814	19,899	...	19,899	2,70,010	42,55,703	45,25,713
10. Do. Town	...	15,45,100	15,45,100	...	15,45,100	15,45,100	...	...	...	...	15,45,100	15,45,100
11. North Arcot	5,73,875	23,83,211	29,57,086	4,44,874	14,74,321	19,19,195	12,443	...	12,448	4,57,317	14,74,321	19,31,638
12. South Arcot	1,69,746	37,45,612	39,15,358	1,28,622	34,65,915	35,89,537	4,243	...	4,243	1,27,865	34,65,915	35,93,780
13. Tanjore	2,67,124	68,03,804	70,70,928	2,48,265	66,23,358	68,71,623	2,523	...	2,523	2,50,788	66,23,358	68,74,146
14. Trichinopoly	43,742	16,32,288	16,76,030	37,785	15,74,632	16,12,417	494	...	494	38,279	15,74,632	16,12,911
15. Madura	4,67,813	31,22,412	35,90,225	4,39,936	23,43,053	27,82,989	872	...	872	4,40,808	23,43,053	27,83,861
16. Tinnevelly	3,16,542	40,38,724	43,55,266	2,78,816	36,63,971	39,42,787	3,006	...	3,006	2,81,822	36,63,971	39,45,793
17. Coimbatore	1,23,079	28,44,793	29,67,872	1,13,787	25,64,012	26,77,799	379	80,000	80,379	1,14,166	26,44,012	27,58,178
18. Salem	2,09,227	26,79,747	28,88,974	1,74,141	21,80,100	23,54,241	6,415	...	6,415	1,80,556	21,80,100	23,60,656
19. South Canara	11,196	22,75,734	22,86,930	11,147	22,66,961	22,78,108	49	...	49	11,196	22,66,961	22,78,157
20. Malabar	69,628	33,99,242	34,68,870	62,623	33,50,306	34,12,929	307	...	307	62,930	33,50,306	34,13,236
Total...	53,13,831	645,01,506	698,15,337	38,61,922	586,86,044	625,47,966	4,51,402	3,29,633	7,81,035	43,13,324	590,15,677	633,29,001
Add receipts from the sale of waste lands... ...					2,63,025							
					589,49,069							

No. 6.—Statement showing the Demand, Collection and

GRAND

Districts.	Balance.			Subsequent Collections and Remissions up to 30th Nov. 1868.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	159	160	161	162	163	164
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam.....	48,270	34,334	82,604	3,978	24,546	28,524
2. Vizagapatam ...	9,319	76,302	85,621	1,938	74,399	76,337
3. Godavery	2,25,741	2,39,605	4,65,346	4,995	1,31,140	1,36,135
4. Kistna	63,492	2,71,773	3,35,265	7,683	1,80,239	1,87,922
5. Nellore.....	35,382	4,03,848	4,39,230	1,905	3,09,778	3,11,683
6. Cuddapah.....	16,283	2,86,158	3,02,441	1,065	2,12,689	2,13,754
7. Bellary.....	1,82,278	4,61,701	6,43,979	55,828	3,60,295	4,16,123
8. Kurnool	5,379	14,276	19,655	320	11,247	11,567
9. Madras.....	1,28,118	3,58,894	4,87,012	11,292	2,75,999	2,87,291
Do Town ...	...	...	...	...	...	...
10. North Arcot.....	1,16,557	9,08,890	10,25,447	5,538	5,51,122	5,56,660
11. South Arcot.....	41,881	2,79,697	3,21,578	2,002	2,47,850	2,49,852
12. Tanjore.....	16,337	1,80,446	1,96,783	2,324	1,70,397	1,72,721
13. Trichinopoly.....	5,463	57,656	63,119	1,027	49,442	50,469
14. Madura.....	27,005	7,79,359	8,06,364	434	3,98,522	3,98,956
15. Tinnevelly	34,720	3,74,753	4,09,473	3,848	3,31,518	3,35,366
16. Coimbatore	8,913	2,00,781	2,09,694	986	1,93,413	1,94,399
17. Salem	28,671	4,99,647	5,28,318	2,121	3,09,280	3,11,401
18. South Canara ...	...	8,773	8,773	...	6,517	6,517
19. Malabar	6,698	48,936	55,634	597	34,517	35,114
Total...	10,00,507	54,85,829	64,86,336	1,07,881	38,72,910	39,80,791

Balance of all Sources of Revenue, etc.—(Continued.)

TOTAL.

Balance.							
Arrears.							
Recoverable and Doubtful.	Irrecoverable.			Total.	Current.	Total.	
165	166			167	168	169	
Rs.	Rs.	A.	P.	Rs.	Rs.	Rs.	
35,334	8,957	13	10	44,292	9,788	54,080	
6,458	922	12	11	7,381	1,903	9,284	
1,85,190	35,556	1	7	2,20,746	1,08,465	3,29,211	
47,347	8,461	9	11	55,809	91,534	1,47,343	
20,455	13,022	6	9	33,477	94,070	1,27,547	
9,752	5,465	10	2	15,218	73,469	88,687	
1,08,478	17,972	7	1	1,26,450	1,01,406	2,27,856	
3,677	1,382	1	6	5,059	3,029	8,088	
60,033	56,792	11	6	1,16,826	82,895	1,99,721	
.....	.....	.....		.....	.....	.....	
1,01,182	9,837	6	7	1,11,019	3,57,768	4,68,787	
30,493	9,386	4	0	39,879	31,847	71,726	
13,061	951	9	4	14,013	10,049	24,062	
3,389	1,047	5	4	4,436	8,214	12,650	
4,859	21,711	11	4	26,571	3,80,837	4,07,408	
29,943	929	0	5	30,872	43,235	74,107	
5,877	2,050	6	11	7,927	7,368	15,295	
19,570	6,979	10	4	26,550	1,90,367	2,16,917	
.....	.....	.....		.....	2,256	2,256	
5,368	733	1	11	6,101	14,419	20,520	
6,90,466	2,02,160	3	5	8,92,626	16,12,919	25,05,545	

No. 7.—*Statement showing the Receipts and sales of Salt for Fusly 1277.*

Districts.	Balance on hand at the commencement of the Fusly.	Quantity received in store in Fusly 1277.			Total including balances.	Quantity sold during the year.						Wastage written off under the sanction of Government.	Total.	Balance remaining in store.
		Salt manufactured during the year.	Gain by measurement and confiscated Salt, etc.	Total.		Home consumption.	Inland consumption.	Exportation by sea.		Sold to French Government.	Total.			
								On Government Indent.	On private account.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
1. Ganjam	9,62,191	7,93,967	95	7,94,062	17,56,253	1,30,188	6,57,860	.....	.....	.....	7,88,048	.....	7,88,048	9,68,205
2. Vizagapatam	1,51,686	2,52,007	1,553	2,54,560	5,70,343	1,76,182	.....	.....	.....	.....	1,76,182	.....	1,76,182	2,30,064
3. Godavery	3,56,488	2,13,210	645	2,13,855	5,703,43	2,40,408	18,904	.....	1,500	1,080	2,61,892	.....	2,61,892	3,08,451
4. Kistna	8,29,445	8,83,424	14	8,83,438	17,12,883	2,43,661	2,10,970	.....	.....	.....	4,54,631	.....	4,54,631	12,58,252
5. Nellore	13,64,527	6,46,660	5,083	6,51,683	20,16,210	2,77,552	3,93,367	.....	1,800	.....	6,72,719	1,11,803	7,84,522	12,31,688
6. Madras	24,06,993	13,15,853	78	13,15,931	37,22,924	1,98,287	11,78,385	.....	87,908	.....	14,64,580	.....	14,64,580	22,58,344
7. South Arcot	5,45,433	3,59,314	2,836	3,62,150	9,07,583	2,08,660	1,63,393	.....	9,060	40,889	4,22,002	52,691	4,74,693	4,32,890
8. Tanjore	7,67,001	8,15,809	19,731	8,35,540	16,02,541	4,81,329	2,11,601	.....	78,720	12,000	7,86,650	.....	7,86,650	8,15,891
9. Madura	5,47,920	3,45,600	455	3,46,055	8,93,975	3,80,956	168	.....	.....	.....	3,81,154	.....	3,81,154	5,12,821
10. Tinnevelly	9,85,789	4,65,187	1,305	4,66,492	14,52,281	3,66,351	46,555	.....	6,840	.....	4,19,746	.....	4,19,746	10,32,535
11. South Canara	3,21,844	2,25,833	1,723	2,27,556	5,49,400	1,65,142	1,62,268	.....	.....	.....	3,27,410	.....	3,27,410	2,21,990
12. Malabar	2,94,113	5,58,437	934	5,59,371	8,53,484	4,37,582	75,070	.....	.....	1,896	5,14,548	.....	5,14,548	3,38,936
Total	95,33,430	68,76,241	34,452	69,10,693	164,44,123	33,09,328	31,18,541	.....	1,85,828	55,865	66,69,562	1,64,494	68,34,056	96,10,067

No. 8.—*Statement showing the financial results of Salt transactions in Fusly 1277.*

Districts.	Home consumption.	Inland consumption.	Exportation by sea.	Sold to French Government.	Total.	Extra revenue.	Refunds of charges.	Total gross revenue.	Deduct charges.	Net Revenue.	
										Fusly 1276.	Fusly 1277.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	2,19,464 13 9	10,72,368 1 1	... ...	... ...	12,91,832 14 10	326 7 10	26 8 0	12,92,185 14 8	63,949 2 7	14,01,086 11 8	12,28,236 12 1
2. Vizagapatam	2,96,295 1 5	... ...	... ...	... ...	2,96,295 1 5	27 14 9	... ...	2,96,323 0 2	32,606 1 5	2,91,646 12 2	2,63,717 14 9
3. Godavery	4,05,668 0 6	31,900 8 0	212 8 0	103 2 0	4,37,884 2 6	732 15 11	12 2 0	4,38,629 4 5	29,770 11 10	4,18,737 14 7	4,08,858 8 7
4. Kistna	4,06,925 7 0	3,44,838 15 8	... ...	... ...	7,51,764 6 8	666 9 6	... ...	7,52,431 0 2	91,085 10 10	12,41,376 0 10	6,60,445 5 4
5. Nellore	4,44,731 0 3	6,33,708 2 9	270 0 0	... ...	10,78,709 3 0	145 7 11	... ...	10,78,854 10 11	85,557 5 6	9,95,373 13 3	9,93,297 5 5
6. Madras	3,27,319 7 7	18,82,171 11 0	13,186 3 3	... ...	22,22,677 5 10	13 6 2	... ...	22,22,690 12 0	2,75,235 7 3	20,09,317 10 9	19,47,455 4 9
7. South Arcot	3,36,492 3 2	2,66,318 7 0	1,359 0 0	4,525 7 11	6,06,695 2 1	25 4 0	2,448 13 2	6,11,169 3 3	63,515 5 8	5,72,607 2 10	5,47,653 13 7
8. Tanjore	7,83,021 13 9	3,40,066 4 3	11,808 0 0	1,392 3 0	11,36,288 5 0	195 3 9	61 9 7	11,36,545 2 4	1,09,074 6 7	9,93,167 5 6	10,27,470 11 9
9. Madura	6,17,306 11 2	283 8 0	... ...	... ...	6,17,590 3 2	145 14 9	... ...	6,17,736 1 11	50,819 1 2	5,25,519 1 6	5,66,917 0 9
10. Tinnevelly	6,14,674 3 2	78,561 9 0	906 0 0	... ...	6,94,141 12 2	19 13 4	... ...	6,94,161 9 6	75,822 8 4	6,39,625 5 5	6,18,339 1 2
11. South Canara	2,77,688 14 0	2,73,827 4 0	... ...	8,087 2 7	5,59,603 4 7	2,285 1 11	... ...	5,61,888 6 6	1,21,210 1 5	4,61,004 9 6	4,40,678 5 1
12. Malabar	7,21,213 6 1	1,24,959 6 0	... ...	859 2 0	8,47,031 14 1	5 3 8	... ...	8,47,037 1 9	2,81,371 9 8	6,07,586 4 4	5,65,665 8 1
Total	54,50,801 1 10	50,49,003 12 9	27,741 11 3	14,967 1 6	105,42,513 11 4	4,589 7 6	2,549 0 9	105,49,652 3 7	12,80,916 8 5	10,160,948 11 4	92,68,735 11 4
							Earth salt in Bellary	7,670 0 0			9,485 0 0
							Do. in Kurnool	1,815 0 0			
								105,59,137 3 7			92,78,220 11 4

SETTLEMENT REPORT

OF

GANJAM.

I HAVE the honour to report on the results of the Revenue Administration of this district during Fusly 1277, and to submit the usual annual Statements.

I. Settlement—Statement No. 1.

2. The Berhampore talook was settled by myself at Berhampore, the Gumsoor talook by Mr. Spedding at Russelcondah, and the Chicacole talook by Mr. Hope at the stations noted in the margin.

Chicacole.	Nursannapetta.
Calingapatam.	Cota Bommali.

II. Variations in the number and tenure of villages.

3. The causes of variations in the number and tenure of villages during the Fusly under review are given below:—

Villages.	Number in Fusly 1276.	Number in Fusly 1277.	Increase.	Decrease.
Ryotwar	873	878	5	...
Joint-rent	540	535	...	5
Rents for more than one year	7	10	3	...
	1,420	1,423	3	...
Inam villages	222	222	...	...
Fishing villages	33	33	...	...
Deserted villages in which there is no Jeroyati cultivation	19	16	...	3
	1,694	1,694	...	...

Ryotwar.

4. To 873 villages under this head in Fusly 1276, twelve have been newly added, namely, six from "Joint-rent" and three from "Rents for more than one year," and three from the head of "Deserted villages in which there is no Jeroyati cultivation." Six villages have, however, been transferred to the head of "Rents for more than one year," and one to the head of "Joint rent," thus showing a net increase of five villages under this head.

Joint-rent.

5. The number of villages under this head in Fusly 1276 was 540, from which six have been transferred to "Ryotwar," while one has been added from "Ryotwar." This accounts for the decrease of five villages to the number under this head.

Rents for more than one year.

6. There were seven villages under this head in the preceding Fusly, to which six have been added from "Ryotwar" in consequence of the Ryots not having agreed to take them at fair rate of shist; three have, however, been transferred to Ryotwar as stated in paragraph 4. There is, therefore, a net increase of three in the number of villages as compared with the number under this head during Fusly 1276.

Deserted villages in which there is no Jeroyati cultivation.

7. From the number of villages under this head in Fusly 1276, three have been transferred to "Ryotwar," portions of them having been brought under cultivation.

8. In 31,002 puttahs no alterations were made; 3,428 puttahs were altered in consequence of changes in the Ryots' holdings, and 690 fresh puttahs granted for holdings in villages newly brought under Ryotwar, for lands cultivated for the first time by persons who hitherto had no puttahs, and for Inam lands assessed with Jeroyati shist.

III. Season and Sanitary state of the district.

9. The fall of rain was copious though somewhat partial. There was a gale in the southern portion of the district in September, when two large English vessels were wrecked at Calingapatam; while other losses occurred at Poondy. Some heavy rains in October also caused damage to sundry irrigation works. The harvest both of irrigated and unirrigated grains was, on the whole, good, (though the irrigated crops were not so abundant as in Fusly 1276,) and the Ryots have almost recovered from the effects of the late famine.

Rain-fall from April 1867 *to March* 1868.

Months.		Inches.	Cents.	Inches.	Cents.
April	1867	1	60		
May	,,	2	40		
June	,,	5	50		
July	,,	8	50		
August	,,	7	50		
September	,,	9	60	35	10
October	,,	10	70		
November	,,	1	60		
December	,,	...	...		
January	1868	0	7		
February	,,	0	60		
March	,,	0	30	13	27
	Total...	.....	.....	48	37

10. During the Fusly under notice, Cholera and Small-pox prevailed to a comparatively small extent, and Fever pretty generally. The number of deaths from these diseases and other causes amounted to 11,965 souls, as detailed in the margin. Head of cattle are said to have been lost from various diseases in the Government talooks.

Cholera	343
Small-pox	355
Fever	6,038
Other diseases, old age, etc.	5,229
Total	11,965

IV. Prices of Grain—Statement No. 3.

11. The prices of all the staple articles of consumption have come down to the standard which prevailed previous to the late famine.

V. Ryots' holdings—Statement No. 3.

12. From this Statement it will be found that lands relinquished amount to 6,526 Acres paying a shist of Rupees 16,512, and those taken up to Acres 8,528 subject to a shist of Rs. 20,023. The actual cultivation including the waste charged amounts to Acres 2,84,915 bearing a shist of Rupees 6,45,285, to which Rupees 11, being Tirwajasti or additional assessment, should be added and Rupees 8,520 deducted therefrom on account of Cowle and Remissions, thus leaving a net demand of Rupees 6,36,776 independently of Rupees 70,007 being the demand of items composing "Land Revenue Miscellaneous." The details of each of the above items will be found below.

Enclosure A. of Statement No. 3.

13. The item "Lands given up" consists of the following items:—

First.—Abandonment of lands taken on progressive Cowle in consequence of the inability of the Cowle-holders to bring them under cultivation, as well as the exclusion from the Cowle list of, and the charge of full shist on, certain lands owing to the failure on the part of the Cowle-holders to fulfil the terms to which they originally agreed.

Second.—Transfers of lands of certain villages from Ryotwar and Joint-rent to Rents for more than one year, owing to the refusal of the ryots to take them at fair rates of shist.

Third.—Transfer to the head "Wet" of dry lands.

Fourth.—Deficit discovered by measurement in certain villages.

Fifth.—Abandonment of lands by some poverty-stricken Ryots, and in consequence of the high rates of shist originally fixed on them.

Sixth.—Re-transfers to the head of "Inam" according to the Title-deed granted by the Inam Commissioner of certain lands which were lately resumed.

Seventh.—Exclusion from the accounts of certain lands for which no bidders came forward when offered for sale by public auction in satisfaction of arrears of shist due by the late holders.

Eighth.—Transfer of lands from one village to another during the time of demarcation.

Ninth.—Transfer to the head "Permanently Settled" (on account of peshcush of the Palur Estate for Fusly 1277) of the shist of certain lands belonging to the village of Bahuligam which were proposed to be made over to the Zemindar in lieu of the lands taken up for the Chilka Canal pending the sanction of Government, dated the 11th August 1868, No. 2,134, for effecting a permanent reduction of Rupees 621, from the annual peshcush of that Estate in reference to the Collector's letter, dated the 6th June 1868, No. 513.

14. The item "Lands sold or transferred" shows the result of transfers of lands both by private and public sale. The item "Lands rendered unfit for cultivation or taken up for Government purposes" comprises the lands washed away by streams, covered with sand, and restored to tank beds, as well as the lands taken up for Roads and Channels.

The item "Lands taken on Durkhast" is made up of the following items:—

First.—Transfer of lands from the head Dry to Wet, of Inam to Jeroyati.

Second.—Cultivation of Waste land and grant of Waste land on progressive Cowle.

Third.—Transfer of lands from one village to another during the time of demarcation, and of villages from "Rents" and "Deserted" to "Ryotwar" and "Joint-rent."

Fourth.—Excess discovered by measurement.

The item "Lands obtained by purchase or transfer" shows the lands transferred from one Ryot to another either by public or private sale.

VI. Waste charged and remitted.

15. The item "Waste charged" chiefly comprises lands left waste for grazing purposes

VII. Actual cultivation.

16. The subjoined abstract shows at one view the cultivation and the Settlement of the Fusly under notice in comparison with those of the preceding year:—

Items.	Last Fusly. Extent.	Last Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.	Current Fusly. Extent.	Current Fusly. Assessment.
1	2	3	6	7	8	9	4	5
Dry	1,06,456	1,37,215 4 0	949	854 9 8	...	....	1,07,405	1,38,069 13 8
Wet	1,72,115	4,94,968 4 7	5,395	12,247 1 8	...	....	1,77,510	5,07,215 6 3
Total...	2,78,571	6,32,183 8 7	6,344	13,101 11 4	...	....	2,84,915	6,45,285 3 11
Add—								
Second crop assessment.	.....	....	.....	....	...	....	.....	....
Additional assessment...	.....	32 1 9	.....	....	...	21 0 8	.....	11 1 1
Water-tax	.....	....	.....	....	...	....	.....	....
Road Fund	.....	....	.....	28,397 4 0	...	....	.....	28,397 4 0
Village Service Fund ...	.....	16,811 2 5	.....	49 14 11	...	....	.....	16,861 1 4
Total...	.....	6,49,026 12 9	.....	41,548 14 3	...	21 0 8	.....	6,90,554 10 4
Deduct Remissions—								
Road Fund	.....	....	.....	....	...	....	.....	28,397 4 0
Village Service Fund...	.....	16,811 2 5	.....	28,397 4 0	...	....	.....	16,861 1 4
Remissions of other items as detailed in Statement No. 4 ...	.....	63,060 4 11	.....	49 14 11	...	54,539 14 10	.....	8,520 6 1
Total...	.....	79,871 7 4	.....	28,447 2 11	...	54,539 14 10	.....	53,778 11 5
Net Demand...	.....	5,69,155 5 5	.....	67,620 9 6	...	....	.....	6,36,775 14 11
Miscellaneous items ...	.....	69,438 8 5	.....	568 14 3	...	....	.....	70,007 6 8
Grand Total...	.....	6,38,593 13 10	.....	68,189 7 9	...	....	.....	7,06,783 5 7

17. With regard to the principal sources of irrigation, the number of villages, the extent of land irrigated by each, and the amount of actual revenue derived therefrom, I beg to refer the Board to paragraphs 17 to 22 of my Report on the results of the Revenue Administration of this district for Fusly 1276 and the Statement annexed thereto.

18. As already stated in paragraph 22 of the Report on the Revenue Administration for Fusly 1275, no ruined tanks have been made over to private enterprize in this district.

Enclosure B. of Statement No. 3
VIII. Special Products.

19. The increase in the extent of land cultivated with Sugar-cane and Cotton is owing to the improved condition of the Ryots, while the small decrease in the extent cultivated with Indigo requires no remark.

Enclosure C. of Statement No. 3.

20. During Fusly under notice only 17 Acres subject to a shist of Rupees 37 were taken on progressive Cowle, against 96 Acres with a shist of Rupees 126 in the preceding year, and 299 Acres of land bearing a shist of Rupees 334 have been abandoned under the following circumstances:—

One hundred and seventy-five Acres of land, subject to a shist of Rupees 187, which were given on progressive Cowle to forty-five persons for eight years, were abandoned owing to the inability of the Cowle-holders to bring them under cultivation.

A plot of ground measuring 15½ Acres, bearing a shist of Rupees 31-13-6, which was given on progressive Cowle for three years, was abandoned owing to the construction of a road through it, and another plot measuring 38½ Acres, subject to a shist of Rupees 48-8-10, which was also given on three years' Cowle was given up as it is not fit for cultivation, owing to the rocky nature of the soil. Sixty-nine and three-quarter acres of land subject to a shist of Rupees 66-11-2, which were given under Tope Rules to eight persons, were assessed with full assessment in consequence of the Cowle-holders not having fulfilled the terms of their Cowles.

IX. Remissions—Statement No. 4.

21. Remissions to the extent of Rupees 253-13-3, being a portion of the assessment of A. 169, C. 27½, of land covered by sand have been granted to the Ryots of seventeen villages in the Gumsoor talcok on condition of reclaiming the lands on progressive remissions extending over a period of from two to four years.

A remission of Rupees 37 was granted for lands taken on progressive Cowle during the year under report. Those granted in the past and preceding Fuslies on account of this year for lands given on Cowle in those Fuslies amount to Rupees 8,230, thus making a total of Rupees 8,267.

X. Abstract of General Results of Land Revenue Settlement.

22. The subjoined table shows the current demand of Land Revenue compared with that of Fusly 1276:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Land Revenue.				
Permanently settled	4,31,575 9 7	4,31,575 9 7	....	... ...
Not Permanently Settled.				
Shrotriem Jodi, etc	24,857 8 0	24,855 0 0	....	2 8 0
Ryotwar	5,69,155 5 5	6,36,775 14 11	67,620 9 6	... ...
Total	5,94,012 13 5	6,61,630 14 11	67,618 1 6	... ...
Miscellaneous	69,438 8 5	70,007 6 8	568 14 3	... ...
Total Land Revenue...	10,95,026 15 5	11,63,213 15 2	68,186 15 9	... ...

23. The decrease in Shrotriem Jodi, etc., is referrible to the revision by the Inam Commissioner of the quit-rent of five Title-deeds belonging to an Agraharam village.

24. The increase in Ryotwar is chiefly due to the fact of no special remissions having been granted as in Fusly 1276.

25. For the increase in Land Revenue Miscellaneous, *vide* causes given in paragraphs 32 to 35.

XI Sundry sources of Revenue.

Abkarry.

26. The small increase in Abkarry is the result of renting out for the first time of the Abkarry farm of the Khond hamlets of Gumsoor situated below the ghauts.

Salt.

27. The large deficit in "Salt" is chiefly the result of the falling off in the Brinjary trade, in consequence of the importation of large quantities of Bombay Salt into the Central Provinces by Railway, as stated in the Collector's letters of the 13th April 1868, No. 295, and 11th September 1868, No. 986.

Sea Customs.

28. The increase in "Sea Customs" is due to the revival of exportation to Foreign Ports of dutiable articles.

Stamps.

29. The increase in Stamps is chiefly the effect of the operation of Act No. XXVI. of 1867.

License-tax.

30 The increase in "License-tax" is referrible to the fact of this impost having been in operation only during the last two months of Fusly 1276.

31. For the variations in the Miscellaneous items under the above heads, *see causes* given in paragraphs 36 to 38.

XII. Savoy Jummah—Statement No. 5.

32. The increase in the 6th, 13th, 15th 18th, 40th, 41st, and 46th items is due to the following causes:—

First.—Large extent of land brought to account subsequent to the close of Jummahbundy.

Second.—Enhanced offers received for Topes of the Gumsoor talook.

Third.—Resumption of Inams.

Fourth.—Transfer to this head from Ryotwar of the shist of Daringabadi, etc., Khond villages of the Surada Maliahs.

Fifth.—Increased sales of property in satisfaction of the arrears of revenue.

Sixth.—Increased revenue derived from the estates under management on which a commission is levied by Government. Increase arises, in consequence chiefly of the refund of 50,000 Rupees made on account of Police charges, formerly incurred by the Purlah Kimedy estate.

Seventh.—Larger extent of land for which the Government water was made use of by measurement.

33. The decrease in the first, fourth, and seventeenth items is referrible to the undermentioned causes:—

First.—Cancelment of quit-rent imposed by the Inam Commissioner on the Doratanam Inams of the Purlah Kimedy estate, and their continuance on Service tenure as before, under the Orders of Government, dated the 13th July 1867, No. 1,110, and the resumption of a portion of the Curnum's Inam of the Byree village in the Chicacole talook, the post of one of the Curnums having been done away with as unnecessary.

Fourth.—Transfer of certain villages from Ryotwar to "Rents."

Seventeenth.—Attachment of smaller number of Inams during Fusly under notice.

34. The variations in 32nd, 37th, 43rd, 44th, and 45th items do not call for particular notice, owing partly to the trifling amounts involved and partly to their contingent nature.

35. The increase in the entries under 51st item is referrible, first, to the large excess discovered on measurement in the cultivated area of some of the villages of the Gumsoor talook; second, to the charge of assessment on two hamlets lately discovered; and, third, to the transfer from deposits to this head of the amount received for survey and demarcation of waste lands from certain applicants in former years.

36. The increase in Miscellaneous under Abkarry is chiefly owing to the increased number of licenses granted for the sale of European liquors.

37. The decrease in Miscellaneous under the heads of Salt and Sea Customs, need no remark in reference to their contingent nature.

Levied by Courts under instructions from the Accountant General.

38. The decrease in Miscellaneous under Stamps is owing to transfer to the head of Law and Justice of Penalties.

XIII. Abstract of Collections on account of Land and Sundry sources of Revenue.

39. The following is an abstract showing the collections on account of current and arrears during the Fusly under review, compared with those of Fusly 1276:—

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.
Land Revenue.								
Permanently settled	7,814	4,27,859	4,35,673	3,716	4,30,973	4,34,689	...	984
Shrotriem Jodi, etc.	7,161	19,086	26,247	8,732	22,813	31,545	5,298	...
Ryotwar	6,849	4,82,212	4,89,061	81,967	6,19,119	7,01,086	2,12,025	...
Miscellaneous...	23,712	45,364	69,076	32,102	60,620	92,722	23,646	...
Total...	45,536	9,74,521	10,20,057	1,26,517	11,33,525	12,60,042	2,39,985	...
Abkarry	2,014	59,812	61,826	5,318	61,033	66,351	4,525	...
Salt...	.....	15,24,435	15,24,435	...	12,92,186	12,92,186	...	2,32,249
Sea Customs	.....	24,766	24,766	...	78,106	78,106	53,340	...
Stamps	.....	75,447	75,447	...	85,534	85,534	10,087	...
Income-tax	.....	13	13	...	.....	.....	...	13
License-tax	.....	5,078	5,078	...	12,188	12,188	7,110	...
Total...	2,014	16,89,551	16,91,565	5,318	15,29,047	15,34,365	...	1,57,200
Grand Total...	47,550	26,64,072	27,11,622	1,31,835	26,62,572	27,94,407	82,785	...

40. The decrease in Permanently Settled is owing to larger amount of balance outstanding at the beginning of Fusly 1276 than at that of the Fusly under notice.

41. The increase in Shrotriem Jodi, etc., is chiefly referrible to the improvement in the collections during the Fusly under review.

42. That in Ryotwar is partly due to the collections of large amount of arrears outstanding at the commencement of the Fusly, and partly to no remissions having been granted during the Fusly.

43. The increase in Miscellaneous is chiefly the result of punctual collections of quit-rent on Inams both arrears and current, and for the variations under the heads of Abkarry, Salt, Sea Customs, Stamps, and License-tax—vide causes given in paragraphs 26 to 30.

XIV. Demand, Collection, and Balance of all sources of Revenue Statement No. 7.

44. Of the balance enumerated in column 4 of this Statement, Rupees 21,600-5-11 have been collected subsequent to the close of Fusly as detailed in column 5, and for the realization of the remainder steps have been taken.

XV. Demand, Collection, and Balance of all sources of arrears of Revenue.

45. Of the large balance of Rupees 1,80,543-8-1, which was outstanding at the beginning of the Fusly under notice, Rupees 1,32,273-3-11 have been collected during the Fusly, including the remissions of Rupees 438-3-4, granted under the orders of Government, dated the 25th September 1867, No. 2,244, leaving a balance of Rupees 48,270-4-2 uncollected at its close. The subsequent collections have reduced this to Rupees 45,558-8-0, of which again Rupees 27,572-8-4 have been recommended for remission in paragraph 60 of the Report on the Revenue Administration for Fusly 1276, and Rupeees 8,957-13-10 have now been recommended to be remitted, while of the remaining sum of Rupees 9,028-1-10 it is expected Rupees 6,107-10-8 will be collected during the approaching kists, and the remainder, which is a doubtful balance, will be disposed of during the ensuing Jummahbundy.

XVI. Recommendation of irrecoverable arrears for remission. Statement No. 8.

46. The subjoined table shows the particulars of irrecoverable balances now recommended for remission:—

Talooks.	Fuslies.	Shrotriem Jodi, etc.	Ryotwar.	Miscellaneous.	Total.
Berhampore... ...	1274	....	14 0 0	....	14 0 0
	1275	....	....	59 15 11	59 15 11
	1276	....	357 8 11	12 3 10	369 12 9
	Total...	....	371 8 11	72 3 9	443 12 8
Chicacole	1275	....	....	2,783 4 0	2,783 4 0
	1276	....	....	4,490 1 6	4,490 1 6
	Total...	....	....	7,273 5 6	7,273 5 6
Gumsoor	1275	593 0 0	285 8 11	25 7 0	903 15 11
	1276	....	323 3 9	13 8 0	336 11 9
	Total...	593 0 0	608 12 8	38 15 0	1,240 11 8
	Grand Total...	593 0 0	980 5 7	7,384 8 3	8,957 13 10

Particulars.	Rs.	A.	P.
Error in the formation of demand	12	7	0
Inundation	91	10	0
Taken up by the road	53	7	0
Incorporation of Inams with Jeroyati	4	12	0
Embezzled by the Curnum	15	6	4
Deficit discovered by measurement in the extent of certain holdings	28	9	4
Desertion	40	7	8
Poverty	617	10	11
Death	132	5	2
Kuttubadi of a certain Inam land occupied by a temporary famine Hospital ...	4	4	0
Incorporation of a certain Jeroyati holding with Inam as per Inam Commissioner's Title-deed...	24	8	0
Reduction by the Inam Commissioner of quit-rent of certain Inams	56	12	0
Quit-rent imposed by the Inam Commissioner on certain Inams of the Purlah Kimedy estate, the Title-deeds of which were distributed towards the close of Fusly 1276	1,435	12	0
Cancelment of Title-deeds granted to the Samastanam Paiks of the Gumsoor talook.	593	0	0
Cancelment of Title-deeds granted to the Doratanams of the Purlah Kimedy estate.	5,828	0	0
Cancelment of a Title-deed granted for a certain Inam in consequence of another Title-deed having been granted for the same Inam as belonging to another village.	18	14	5
Total...	8,957	13	10

Of the balance of Rupees 443-12-8 outstanding against the Berhampore talook, Rupees 195 is due by a poverty-stricken Ryot who took up Acres 193-4-0 of jungle waste land situated near the Mohery hills on a progressive cowle of eight years in Fusly 1269, when he was in easy circumstances. He laid out all he had (about 5,000 Rupees) in reclaiming the land, constructing a tank, and erecting a village; but owing to the unhealthiness of the climate, the poor cultivators, whom he imported more than once by advancing pretty large sums of money, fell sick and deserted as often, and the land which was once brought under plough is overgrown with jungle. The unfortunate man himself nearly died of Jungle Fever. Rupees 114-0-11 is the shist of a disputed piece of land which was made over by the Demarcation Department to the Chigati Zemindar; Rupees 24-8-0 represents the shist of a holding which was treated as an Inam in reference to the Inam Commissioner's Title-deed; Rupees 28-9-4 is the shist of deficit discovered by measurement in certain holdings; Rupees 6-14-0 represents the shist of a submerged piece of land, while Rupees 2-8-6 is that of a portion of the holding taken up for a road; Rupees 4-12-0 is the Kuttubadi of certain resumed Inam; Rupees 15-6-4 is the net amount embezzled by a Curnum who was dismissed from office and punished for breach of trust; Rupees 28 is the reduction made by the Inam Commissioner in the amount of quit-rent originally imposed on certain Inams; Rupees 4-4-0 is the Kuttubadi of certain Inam land, which was occupied by a temporary Hospital during the time of famine; Annas 15 is that due by a run-away village servant; and Rupees 18-14-5 represents the quit-rent of a certain Inam, the Title-deed of which was cancelled by the Inam Commissioner, in consequence of another Title-deed having been granted for the same Inam as belonging to another village.

47. Of the balance outstanding against the Chicacole talook, namely, Rs. 7,273-5-6, Rs. 5,828 is the quit-rent newly imposed by the Inam Commissioner on Doratanam Inams of the Purlah Kimedy Estate for Fuslies 1275 and 1276, the Title-deeds of which were cancelled, and the Inams continued on Service tenure as before under the Orders of Government, dated the 13th July 1867, No. 1,110; Rupees 1,435-12-0 represents the quit-rent of certain Inams of the Purlah Kimedy Estate for Fusly 1276, the Title-deeds of which were only distributed towards the close of that Fusly; Rupees 5-8-0 is the reduction made by the Inam Commissioner in the amount of quit-rent originally imposed on certain Inams; and Annas 4 is the quit-rent of an Inam the Title-deed of which was cancelled by the Inam Commissioner, while Rupees 3-13-6 is the Kuttubadi of an Inam taken up by a road.

48. Of the balance of Rupees 1,240-11-8 outstanding against the Gumsoor talook, Rupees 593 is the quit-rent imposed on the Inams of the Samastanam Paiks of the Gumsoor talook, the Title-deeds of which were cancelled, and the Inams continued on Service tenure as before, under the Orders of Government, dated 30th April 1866, No. 650; Rs. 12-7-0 is an error in the formation of demand of Kuttubadi of Service Inams for Fusly 1275; Rupees 23 is the reduction made by the Inam Commissioner in the quit-rent originally imposed on certain Inams; Rupees 84-11-10 is the shist of a certain inundated piece of land; Rupees 47-1-0 is the shist of land taken up for certain roads; Rupees 308-10-0 is due by fifty-seven impoverished Ryots of thirty-five villages for Fuslies 1275 and 1276; Rs. 132-5-2 is due by thirty-five deceased Ryots of sixteen villages, while Rs. 39-8-8 is due by four run-away Ryots of four villages.

49. Under the above explanations, I request the Board will be pleased to obtain the sanction of Government for writing off the accounts the abovementioned irrecoverable balances of Rupees

8,957-13-10, besides Rupees 27,572-8-4 already recommended in paragraph 60 of the Settlement Report for Fusly 1276.

XVII. Coercive Process.

50. Coercive process was employed during the Fusly under notice in 252 cases for the realization of arrears of Revenue as detailed in the Enclosure A of Statement No. 8.

XVIII. Charges.

51. The decrease under the head of Refunds is chiefly referrible to the grant in Fusly 1276 of Rupees 50,000 made to the Zemindar of Purlah Kimedy in reimbursement of Police charges, formerly debited to this Estate, and to the refund of Rupees 27,468-12-8 to the Ryots, being collections made in excess of the demand, as subsequently fixed, whereas no such Refunds have been made during the year under notice.

52. The decrease in the salary of Collectors, Sub-Collectors, Head Assistant Collectors, Assistant Collectors, and Deputy Collectors is chiefly the result of the non-disbursement during the year, of the salary of the Principal Assistant and Assistant Collectors, and the decrease in Fixed Tent and House-rent allowance, is owing to the absence of the Assistant Collector on other duty.

53. The decrease in the Huzoor and Talook establishments arises from the grant of a temporary allowance of Rupees 2 to each of the servants drawing 15 Rupees and below, during a portion of Fusly 1276 on account of the famine, whereas no such allowance has been granted during the year under notice.

54. The decrease in Saderwarid requires no remark.

55. The increase in Medical charges is chiefly referrible to the debit of the salary of the Dresser, appointed to the town of Ganjam during the whole of the year under reference, whereas it was charged only for a portion of the year during Fusly 1276.

56. The decrease in Contingencies is chiefly the result of the abolition of the post of extra Peons employed under Assistant Collectors, whose pay during Fusly 1276 was debited to this head, and of a small amount spent in purchasing the office furniture.

57. The decrease in Miscellaneous is chiefly due to no Service Postage Stamps having been purchased, and to the comparatively smaller number of Telegraphic messages sent during the year under notice.

58. The total decrease in Refunds and Contingencies under Abkarry, is the result of no refunds of fees for granting licenses for the sale of European liquors having been made, and of the payment of fees for registering Muchilkas taken from the Abkarry Renters for one year only, whereas Muchilkas taken for two years were registered during Fusly 1276.

59. The decrease in Refunds under Sea Customs explains itself.

60. For the decrease in the Establishment, country Stationery or Saderwarid and Contingencies, see causes given in paragraphs 53 and 54, and the second cause adduced in paragraph 56.

61. The increase in Establishment under Salt is partly referrible to the debit, during the year under review, of arrears of salaries, and partly to the pay of the third Clerk in the Salt Deputy Collector's establishment having been charged for the whole year during the Fusly under notice, whereas it was charged only for a portion of the year during Fusly 1276; and the decrease in country Stationery or Saderwarid and travelling allowance to Officers and batta to establishment requires no remark, in consequence of the contingent nature of the charges.

62. The decrease in purchase of Salt and Manufacturers' share is partly due to the disbursement during Fusly 1276 of the hire of a large quantity of salt manufactured during Fusly 1275, and partly to the non-disbursement to the Ryots of the Nowpada and Womeravilly pans, of the hire of salt stored in May and June, because they wished to draw it in one sum, after the completion of storage of the entire quantity manufactured by them during Fusly under notice.

63. The decrease in charges conveying and storing Salt, is owing to the smaller quantity stored during the year under notice.

64. The increase in Repairs is owing to the debit to this head, under the orders of the Board, of the entire cost of repairs executed to salt works during the Fusly under review, whereas only a portion of the repairs executed was charged during Fusly 1276, the remainder having been debited to Public Works Department.

65. The increase in Contingencies requires no remark.

66. The increase in Commission or discount to licensed Stamp Vendors and Refunds, is referrible to the increased sale of Stamps, and the increased number of withdrawals of Civil suits. The increase in Contingencies is referrible to cause given in paragraph 65.

Salt.—Statement No. 10.

		Rs.
Fusly 1276 ...	... ...	9,77,501
,, 1277 ...	... ...	9,68,205
	Decrease ..	9,296
Fusly 1276 ...	... ...	9,67,305
,, 1277 ...	... ...	7,94,062
	Decrease ...	1,73,243
Fusly 1276 ...	... ...	5,59,861
,, 1277 ...	... ...	8,96,168
	Increase ...	3,36,307
Fusly 1276	.....	9,28,782
,, 1277	.....	7,88,048
	Decrease ...	1,40,734

Statement No. 11.

Fusly 1276	.....	21,734
,, 1277	.....	16,654
	Decrease ...	5,080

67. The decrease in the balance of salt is the result of the quantity stored during the year, falling short of that received into store, though there is an increase in the manufacture, and a deficit in the sales, as compared with the results of Fusly 1276.

68. The decrease in storage is chiefly referrible to there having been a larger quantity of salt left unstored at the close of Fusly 1275 than at that of Fusly 1276.

69. The increase in manufacture is chiefly owing to the comparatively favourable nature of the weather during the Fusly under notice.

70. The decrease in the sales of salt is attributable to the causes given in paragraph 27.

71. The decrease in wastage is chiefly owing to a smaller quantity having been disposed of by retail sale during the year under notice, as compared with the results of the previous year. Sanction for writing off the accounts of the above wastage of Maunds 16,654, together with 21,734 which occurred in Fusly 1276, as stated in paragraph 83 of the Settlement Report of that Fusly, is now requested.

Statement No. 12.

72. This Statement requires no further explanation.

XIX. Working of the new system of Village Accounts.

73. As already stated, the new system of Village accounts has been fairly brought into operation, except in some villages of the Gumsoor and Berhampore talooks, as well as in the Khond hamlets situated below the Ghauts, which have been lately brought to account. The Village and Talook accounts have been examined by a Gumastah on the Huzoor Establishment, and the discrepancies and omissions therein discovered were duly pointed out to the parties concerned, but great difficulty is experienced in obtaining correct and punctual returns, owing to the incompetency of the generality of the Oriya Curnums of the Gumsoor and Berhampore talooks, (while it is impracticable to replace them, owing to the difficulty of procuring the services of efficient men acquainted with Oriya,) and to the scanty emoluments attached to the Village Officers; indeed, in several cases they depend only on the fees paid them by the Ryots.

XX. Register of lands acquired by Public Servants.

74. The annexed Statement shows the number of public servants, and the extent of lands held by them:—

Items.	Number of servants.	Extent of lands held.	
		ACRES.	CENTS.
Up to the end of Fusly 1276, as per last Register	64	2,530	33
Deductions on account of deaths, removals, etc.	.....	.....	...
Add lands (waste and cultivated,) acquired during the year, and of servants newly appointed	1	69	75
Total ...	63	2,460	58

XXI. Result of the sales of unassessed waste lands:

75. Eight acres of unassessed waste lands have been sold during the year under report for Rupees 82, and Rupees 9,107-3-3 collected, being stipulated instalment of the value and interest of all lands sold from Fusly 1274.

76. The following table shows the Demand, Collection, and Balance of interest charged on arrears of Land and Abkarry Revenue during the Fusly under notice:—

Items.		Demand.	Collection.	Balance.
		RS. A. P.	RS. A. P.	RS. A. P.
Current....	Land Revenue	353 11 4	95 5 2	258 6 2
	Abkarry do	218 7 4	... ...	218 7 4
	Total...	572 2 8	95 5 2	476 13 6
Arrears....	Land Revenue	346 4 1	344 6 10	1 13 3
	Abkarrydo.	550 10 1	190 4 3	360 5 10
	Total ...	896 14 2	534 11 1	362 3 1
	Grand Total ...	1,469 0 10	630 0 3	839 0 7

77. Of the balance of Rupees 839-0-7 outstanding at the close of Fusly, Rupees 333-15-5, have been subsequently realized, and of the remaining sum of Rupees 505-1-2, Rupees 353-9-7 were recommended to be remitted in paragraph 89 of the Settlement Report of Fusly 1276, and for the collection of the remainder steps have been taken.

CHETTERPORE,
21st October 1863.

(Signed) D. F. CARMICHAEL,
Collector of Ganjam.

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(Signed) D. F. CARMICHAEL,
Collector.

49

SETTLEMENT REPORT
OF
VIZAGAPATAM.

I HAVE the honour to submit the Annual Report on the management of the Revenues of this District for Fusly 1277, (A. D. 1867-68,) with the usual explanatory Statements.

I. Villages at which the Settlement was made.

2. The only talooks under the direct supervision of the Officers of Government in this district during the year were, as in last year, Golgondah and Sarvasiddhi, the other Government Estate, Palcondah, being on rent to Messrs. Arbuthnot and Co. The Settlement of Golgondah was made by Mr. Webster, and Sarvasiddhi by Mr. Hutchins. The following abstract shows the villages where these Officers conducted the Jummahbundy:—

Talooks.	Villages at which the Settlement was made.
1. Golgondah ...	Narsipatam, Golgondah, and Kottakota.
2. Sarvasiddhi ...	Kondakirlah and Yellamanchili.

II. Variations in the number and tenure of Villages.

3. There has been no change in the mode of Settlement, and the only variation that is noticeable, is the decrease of two villages in Golgondah under Ryotwar and Joint Village rent, which is attributed to the lands being so over-grown with jungle that the Ryots were obliged to abandon them:—

Number.	Talooks.	Mode of Settlement.	Number of villages in Fusly 1276.	Number of villages in Fusly 1277.	Increase.	Decrease.
1	Sarvasiddhi ...	Ryotwar	65	65	...	...
4	Golgondah	Ryotwar and Joint rent.	95	93	...	2
		Rent for more than one year	95	95	...	...
			255	253	...	2

The number of puttahs issued in the year were 4,036, against 3,962 of the previous year, or an increase of only 74 as shown below. The new puttahs were issued for certain Inam lands lately incorporated with the Government Ayacut, by order of the Inam Commissioner, and on account of applications for other lands. The charging of the full Road Cess for this year is the cause of the increase in the number of modified puttahs:—

Number.	Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	Number of fresh puttahs	1,114	190	...	924
2	Do. do. modified by additional entries...	2,848	3,846	998	...
3	Do. do. not at all modified	...	...	..	...
	Total...	3,962	4,036	998	924
	Net... ...	...	...	74	...

III. Season and Sanitary condition.

4. The season was very favourable, the rains were abundant and timely, and the harvest plentiful.

The rain-fall of the year in the whole district is shown below, and aggregates close on fifty inches, being six inches more than in Fusly 1277:—

Month.	Inches.	Tenths.	Months.	Inches.	Tenths.
April 1867	2	0	October 1867... ...	12	2
May ,, ...	2	8	November ,, ...	0	7
June ,, ...	6	7	December ,, ...	...	...
July ,, ...	7	5	January 1868... ...	...	...
August ,, ...	8	1	February ,, ...	...	...
September ,, ...	9	9	March ,, ...	...	...
	37	0		12	9

The sanitary condition of the district has, comparatively speaking, been good, the number of deaths from Cholera, Small-pox, and Fever being less than one-half the number in the preceding year as shown below. A separate report on this subject will be submitted shortly, as required by the Board in their Proceedings, dated 15th June last, No. 4,407:—

Place.	Population.	Deaths in last year.	Deaths in current year.
Vizagapatam...	14,24,652	33,712	...
Do.	15,05,045	...	16,279

In paragraph 11 of the Board's Proceedings, dated 10th July last, No. 5,069, the entire population 19,34,558 of this district is entered, the deaths, however, are only from 14 of the 20 talooks, with a population of 14,24,652 as above. The registration of deaths cannot be carried out in the Jeypore Territory.

V. Prices.

5. The harvest having been so very abundant caused a considerable falling off in the prices of the staple articles of consumption, so much so, indeed, that there has been no scarcity of food to the working classes, who have had it both good and cheap.

A Statement of the average prices for the last five years is annexed:—

Numbers.	Grains.	Fusly 1273.	Fusly 1274.	Fusly 1275.	Fusly 1276.	Fusly 1277.	Total.	Average.
1...	Paddy, 1st sort	118	156	215	163	85	737	147
2...	Do. 2nd sort...	104	145	202	152	77	680	136
3...	Cholum or Javary	140	186	236	213	103	878	176
4 ...	Cumboo or Bigira	116	156	222	165	77	736	147
5...	Horse Gram	127	152	235	235	124	873	175
6...	Raggy	126	170	239	197	97	829	166
7...	Harrack or Varagu	72	129	208	136	112	657	131

V. Ryots' Holdings.

6. The favourable character of the season has had a salutary effect in checking the relinquishment of lands during the year under review. In both talooks 2,847 Acres, assessed at Rupees 6,803-0-7, were given up, while in the previous year the resignations amounted to 8,447 Acres, assessed at Rs. 15,487. The lands newly taken up were Acres 3,861, assessed at Rs. 7,8[illegible]2-11-7, so that the result is a net increase in holdings of Acres 1,014, assessed at Rupees 1,019-11-0. These changes occurred chiefly in wet lands.

VI. Actual Cultivation.

7. The following comparative abstract shows the actual cultivation during the two past years in the Government talooks, there being an increase in the years under review of Acres 2,553, bearing an assessment of Rupees 3,638, which is attributed by the Acting Principal Assistant to the favourable nature of the season:—

Talooks.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Land.	Shist.	Land.	Shist.	Land.	Shist.	Land.	Shist.
Golgondah	30,236	58,021	31,974	58,969	1,738	948	...	...
Sarvasiddhi	39,199	1,15,254	40,014	1,17,944	815	2,690	...	...
	69,435	1,73,275	71,988	1,76,913	2,553	3,638	...	...

VII. Final Settlement.

8. The following are the particulars of the final Settlement of the Government talooks in comparison with Fusly 1277, showing an increase in the latter of Rupees 1,237-14-3:—

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Dry	52,883	56,795 7 4	53,407	56,805 14 6	524	10 7 2	...	... ...
Wet	24,009	1,25,101 14 3	24,499	1,26,111 2 1	490	1,009 3 10	...	... ...
Total	76,892	1,81,897 5 7	77,906	1,82,917 0 7	1,014	1,019 11 0	...	... ...
Add—								
Second Crop Assessment	...	... ...	...	... ...	...	... ...	...	... ...
Additional do.	...	2,661 3 1	...	2,846 6 9	...	185 3 8	...	... ...
Water tax	...	5,138 9 1	...	8,954 3 6	...	3,815 10 5	...	... ...
Road Cess (both Ryotwari and Inam)	...	... ...	...	... ...	...	... ...	...	... ...
Village Service Fund	...	... ...	...	... ...	...	... ...	...	... ...
Total	76,892	1,89,697 1 9	77,906	1,94,717 10 10	1,014	520 9 1	...	... ...
Deduct Remissions.								
Road Cess	...	5,138 9 1	...	8,954 3 6	...	3,815 10 5	...	... ...
Village Service Fund	...	... ...	...	... ...	...	... ...	...	... ...
Other remissions as particularized in Statement No. 4	...	219 14 6	...	369 7 10	...	149 4 4	...	... ...
Total	...	5,358 7 7	...	9,323 11 4	...	3,965 3 9	...	... ...
Remaining Beriz	76,892	1,84,338 10 2	...	1,85,393 15 6	...	1,055 5 4	...	... ...
Add—								
Miscellaneous Items	...	17,314 5 4	...	17,496 14 3	...	182 8 11	...	... ...
Total	76,892	2,01,652 15 6	...	2,02,890 13 9	1,014	1,237 14 3	...	... ...

VIII. Principal Sources of Irrigation.

9. The following Statement shows the principal sources of irrigation with the ayacut and cultivation under them respectively, for the past year:—

No.	Talooks.	Sources of Irrigation.	Extent of Ayacut.	Assessment.	Cultivation under each source.	Actual revenue derived.
			ACRES.	RS.	ACRES.	RS.
1	Golgonda	1. Komaravolu Ava (lake)	624	3,071	624	3,071
		2. Rivers and channels	1,976	11,263	1,873	10,322
		3. Tanks	7,670	36,901	7,291	35,280
			10,270	51,235	9,788	48,673
2	Sarvasiddhi	1. Kondakirla Ava (lake)	1,389	11,460	1,375	11,405
		2. Rivers and channels	8,155	43,931	7,806	41,356
		3. Tanks	6,863	33,217	6,397	29,975
		Total	16,407	88,608	15,578	82,736
		Grand total	26,677	1,39,843	25,366	1,31,409

IX. Waste charged and remitted.

X. Particulars of Remissions.

10. No remissions were found necessary as the season was favourable.

XI. Progressive Cowle.

11. No change has taken place during the year in this respect, except that a sum of Rupees 31 has accrued as additional assessment. The extent of land occupied is the same as in the beginning of the year.

XII. Special Products.

12. The annexed table shows the particulars under this head:—

Names of products cultivated.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	5,712	29,726	5,625	35,560	...	5,834	87	...
Cotton	16,813	55,295	19,518	43,381	2,705	...	...	11,914
Indigo	2,848	16,891	3,252	18,295	404	1,404	...	...

Although there was less land taken up in Fusly 1277 than in Fusly 1276 for Sugar-cane cultivation, yet the assessment thereon is more than on that of the former year. In Cotton the cultivation was more than in Fusly 1276, and was extended on land of low assessment, while in Indigo there is an increase both in land and assessment.

XIII. General result of the Land Revenue Settlement.

13. The subjoined Abstract Statement shows the general result of the Land Revenue Settlement of this district:—

No.	Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Peshcush of Zemindary and Proprietary estates ...	9,70,291 8 5	9,70,291 3 1	... ...	0 5 4
2	Quit-rent on Shrotiem, etc., villages	50,384 7 8	48,363 0 11	... ...	2,021 6 9
3	Ryotwar	1,84,338 10 2	1,85,393 15 6	1,055 5 4	... ...
4	Miscellaneous	1,78,786 9 8	1,80,257 11 6	1,471 1 10	... ...
	Total...	13,83,801 3 11	13,84,305 15 0	2,526 7 2	2,021 12 1
	Net...	... ...	... ...	504 11 1	... ...

The decrease in quit-rent on Shrotriem, etc., villages, is owing first to the quit-rent on certain Inams being reduced, second, to other Inams being incorporated with the Government ayacut, by order of the Inam Commissioner, in consequence of the Inamdars failing to appear for their Title-deeds, and third, to the demand on unissued Title-deeds being excluded from the accounts in this year.

The increase under Ryotwar, as already stated, is owing entirely to the favourable nature of the season.

In Miscellaneous the cause of increase is chiefly in Jodi on Personal Inams.

XIV. Abkarry, Salt, and other Sources of Revenue.

14. The subjoined is a comparative abstract showing the demand from the sundry sources of Revenue:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Abkarry	1,02,150 0 0	1,02,150 0 0	... ...	... ...
Miscellaneous	512 10 5	428 14 1	... ...	83 12 4
Total...	1,02,662 10 5	1,02,578 14 1	... ...	83 12 4
Salt	3,24,109 11 0	2,96,295 1 5	... ...	27,814 9 7
Miscellaneous	64 8 11	28 8 6	... ...	36 0 5
Total...	3,24,174 3 11	2,96,323 9 11	... ...	27,850 10 0
Sea Custom...	13,705 5 11	78,894 13 11	65,189 8 0	... ...
Miscellaneous	86 6 5	119 15 6	33 9 1	... ...
Total...	13,791 12 4	79,014 13 5	65,223 1 1	... ...
License Tax	4,828 0 0	19,550 0 5	14,722 0 5	... ...
Miscellaneous	... ...	... ...	... ...	... ...
Total...	4,828 0 0	19,550 0 5	14,722 0 5	... ...
Stamps	1,08,906 3 0	1,27,712 11 8	18,806 8 8	... ...
Miscellaneous	3,835 7 0	2,770 7 0	... ...	1,065 0 0
Total...	1,12,741 10 0	1,30,483 2 8	18,806 8 8	1,065 0 0
Grand total...	5,58,198 4 8	6,27,950 8 6	98,751 10 2	28,999 6 4
Net...	... ...	... ...	69,752 3 10	... ...

Abkarry.

The demand under this head is the same as in last year, there being no change in the rental amount of the farms.

Salt.

In Salt there is a decrease of Rs. 27,814-9-7, which is owing to a falling off in the sales. It will be remembered that for several months in this year there was no salt whatever in this district.

Vide Board's Proceedings, No. 6,320, dated 4th October 1867.

The circumstance attracted the Board's attention and they called for a report which the Collector submitted under date the 17th April 1867, No. 191.

Wastage on Salt.

The wastage is little or nothing this year, being less than 1¼ per cent. This satisfactory result is no doubt owing to the strict supervision exercised by the Acting Salt Deputy Collector. The quantity of wastage salt is Indian Maunds 884 and 20 Seers, valued at Rupees 1,492-9-6, to write off which sanction is requested. I note that sanction to write off the wastage of Fusly 1276, viz., Indian Maunds 3,004-10, has not yet been accorded.

Sea Customs.

The collections under this head show an increase of Rupees 65,223, and is owing chiefly to large exports of dutiable goods, such as Rice, Oil-seeds, Indigo, and Punjums to Foreign Ports.

License Tax.

In License-tax the increase is Rs. 14,722. In last year the Act, No. XXI. of 1867, was in operation only two months; in this it has been working eight months, or from 1st July 1867 to end of April 1868, when it was superseded by Act No. IX. of 1868, which is now in force.

Stamps.

In Stamps there is an increase of Rupees 17,741, which is chiefly attributed to the operation of Act No. XXVI. of 1867.

XV. Collection of all sources of Revenue.

15. The actual collections, current and arrears, made during the year amounted to Rupees 20,04,548, or Rupees 61,177 more than in the preceding one, the causes of which have been explained in the preceding paragraphs.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanently settled.....	28,147	9,44,955	9,73,102	23,420	9,28,600	9,52,020	...	21,082
Quit-rent on Shrotriem and Inam villages ...	3,288	49,308	52,596	1,016	48,071	49,087	...	3,509
Ryotwar... ..	1,288	1,82,965	1,84,253	1,163	1,85,201	1,86,364	2,111	...
Miscellaneous	32,708	1,46,889	1,79,597	31,842	1,49,654	1,81,496	1,899	...
Total...	65,431	13,24,117	13,89,548	57,441	13,11,526	13,68,967	4,010	24,591
Abkarry.....	6,776	91,510	98,286	11,152	99,057	1,10,209	11,923	...
Salt.....	...	3,24,174	3,24,174	...	2,96,323	2,96,324	...	27,850
Sea Custom...	...	13,792	13,792	...	79,015	79,015	65,223	...
License Tax..	...	4,828	4,828	...	19,550	19,550	14,722	...
Stamps	...	1,12,742	1,12,742	...	1,30,483	1,30,483	17,741	...
Grand Total...	72,207	18,71,163	19,43,370	68,593	19,35,954	20,04,548	1,13,619	52,442
Net...	...	...	...	...	...	...	61,177	...

XVI. Demand, Collection, and Balance of all sources of Revenue.

16. The particulars of Current Demand, Collection, and Balance of all the Revenues of this district, for Fusly 1277, is given below:—

Items.	Current demand.	Collections.	Balance.	Subsequent collections and remissions up to 31st July 1868.	Balance.
Permanently settled.....	9,70,291	9,28,600	41,691	35,274	6,417
Quit-rent on Shrotriems and Inam villages.....	48,363	48,071	292	7	285
Ryotwar.....	1,85,394	1,85,201	193	120	73
Miscellaneous.....	1,80,258	1,49,654	30,604	30,063	541
Total.....	13,84,306	13,11,526	72,780	65,464	7,316
Abkarry.....	1,02,579	99,057	3,522	2,982	540
Salt.....	2,96,324	2,96,324	...	..	...
Sea Customs...	79,015	79,015	...	...	..
License Tax.....	19,550	19,550	...	...	...
Stamps.....	1,30,483	1,30,483	...	...	...
Total.....	6,27,951	6,24,429	3,522	2,982	540
Grand Total...	20,12,257	19,35,955	76,302	68,446	7,856

Out of the entire demand of Rupees 20,12,256-7-6, Rupees 19,35,954-8-0 were collected during the year, leaving a balance of Rupees 76,302 at the close of the Fusly. This balance was further reduced to Rupees 7,856-7-4 by the subsequent collections, which amounted to Rupees 68,445-8-2 up to 31st July last.

The greater part of the balance was outstanding against the Zemindars of Jeypore, Pachepenta, and Chemudu, and the Proprietor of Ravada, but they have subsequently paid up a good portion of the demand against them, and the remainder will be collected shortly. The balances under Quit-rent, Ryotwar, Miscellaneous items, and Abkarry will be realized in the current year.

XVII. Arrears.

17. The amount of arrears at the beginning of the year amounted to Rupees 78,278-8-5. Of this sum, Rupees 68,593-2-5 were collected within the past year, Rupees 366-12-7 were written off as irrecoverable under Government Order, dated 25th September 1867, No. 2,244, passed on Board's Proceedings, dated 11th June 1867, No. 3,569, and Rupees 1,931-4-0 subsequently realized, leaving a balance of Rupees 7,387-5-5; almost the whole of this sum is irrecoverable, as will be presently shown:—

Items.				Amount.		
Land Revenue			28,679	1	2	
Miscellaneous			32,430	7	6	
Abkarry			17,168	15	9	
				78,278	8	5
Collections within the Fusly.						
Collected...	68,593	2 5				
Remitted as per Board's Proceedings, No. 3,569, of 11th June 1867, and G. O., 25th September 1867, No. 2,244	366	12 7				
			68,959	15	0	
Subsequent collections up to 31st July 1868			1,931	4	0	
				70,891	3	0
Balance...				7,387	5	5

Of this Rupees 7,339-13-0 are irrecoverable, and Rupees 47-8-5 are recoverable.

XVIII. Arrears of previous year irrecoverable.

18. The irrecoverable arrears amount to Rupees 7,352-5-5, which includes the amount given under this head in last report. Particulars comprising the amount is given below:—

Talooks.	Items.	Amount now recommended for remission.	Total.	Remarks.
		RS. A. P.	RS. A. P.	
Sarvasiddhi.....	Ryotwar	221 11 9	... ...	The Principal Assistant writes that this sum is due by certain ryots who have absconded. The lands were put up to auction for arrears and bought in on behalf of Government, no bidders having presented themselves. The amount is, therefore, irrecoverable.
	Miscellaneous ...	17 0 0	... ...	This is quit-rent due on an Inam which was put up to auction for arrears and purchased on behalf of Government. The sum is, therefore, irrecoverable.
	Do. ...	1 11 5	... ...	Due on a certain Jeroyati land which was brought under cultivation after the Jummahbundy, and which was put up to auction and bought in on behalf of Government, the owner having neglected to pay up the assessment in Fusly 1276. The sum is reported irrecoverable.
	Do. ...	6 14 7	247 5 0	Due on the cultivation of Fusly 127[illegible] of certain Porumboke lands, the ryots of which have absconded, erroneously credited in last year's report as having been realized
Vizagapatam ...	Miscellaneous ...	0 8 0	0 8 0	Quit-rent due for Fuslies 1275 and 1276 on a Title-deed issued for an Inam land which has no existence. The Title-deed was afterwards cancelled by the Inam Commissioner. The sum is, therefore, irrecoverable.
Palcondah	Do. ...	620 15 2	620 15 2	Quit-rent due on certain Inams, for Fuslies 1275 and 1276, the Title-deeds of which were not distributed; but the amount having erroneously been included in the demand, sanction is now required to strike it out.
Viravilli	Do. ...	54 0 0	54 0 0	This is portion of quit-rent due on an Inam for Fuslies 1275 and 1276. The amount originally fixed was Rupees 55 per annum, subsequently it was reduced to Rupees 28 per annum. The difference between the two sums for the two years is Rupees 54, to remit which sanction is now required.
	Amount recommended of remission in the Jummahbundy report for Fusly 1276.....	... ...	6,417 0 1	
			7,339 13 0	

XIX. Coercive Process.

19. Notwithstanding the season being so good, there have been 105 revenue defaulters, and this entirely in the Sarvasiddhi talook. The amount due was Rupees 3,495, in satisfaction of which moveable and immoveable property to the value of Rupees 3,429 was attached, but many of the defaulters subsequently paid up and released their property. The remaining portion will be disposed of according to due course of law if not redeemed beforehand.

XX. Charges.

20. The following comparative Statement of the particulars of charges for the past two years shows a net decrease in the last year of Rupees 8,384, arising chiefly in the item of salaries of Collectors, as the Officer in charge of the district during the greater part of the year was only acting and drawing deputation allowance:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	1,57,987 12 11	1,46,950 6 7	... ...	11,037 6 4
Abkarry	4 6 5	0 9 7	... ...	3 12 10
Sea Customs	5,103 11 0	5,250 4 5	146 9 5	... ...
License Tax	5 12 11	1,463 3 9	1,457 6 10	... ...
Salt	30,525 12 9	32,605 1 5	79 4 8	... ...
Stamps...	3,558 13 11	4,533 3 2	974 5 3	... ...
Total...	1,99,186 5 11	1,90,802 12 11	2,657 15 2	11,041 3 2
			Net...	8,383 9 0

XXI. Village, Talook, and Huzoor Accounts.

21. These have been carefully examined and found to be rightly kept.

XXII. Lands acquired by Public Servants.

22. No new acquisitions have been reported to this Department this year.

XXIII. Conduct of Public Servants.

23. Satisfactory throughout the district.

XXIV. Management of Palcondah and Honjaram Estates.

24. These estates, which are the property of Government, are on rent to Messrs. Arbuthnot and Co., for a term of 10 years; at Rupees 1,20,000 a year, seven years of the lease have expired.

The report of the Renter's Agent together with the prescribed Statements A and B accompany this report.

The demand of the Renters was Rs. 1,52,060-3-4, of which they collected Rs. 1,51,509-13-9 within the year, leaving Rupees 550-5-7 outstanding. A Statement of these particulars is given below:—

Items.	Fusly 1276. Villages.	Fusly 1276. Demand.	Fusly 1276. Collection.	Fusly 1276. Balance,	Fusly 1277. Villages.	Fusly 1277. Demand.	Fusly 1277. Collection.	Fusly 1277. Balance.	Comparison between column 3 and 7. Increase.	Comparison between column 3 and 7. Decrease.
	1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.		
Ryotwar .	170	1,48,522 8 2	1,47,960 9 6	561 14 8	170	1,48,549 4 0	1,47,769 0 6	780 3 6	27	.....	
Jodi	93	7,622 1 5	7,622 1 5	... ...	93	7,622 1 5	7,622 1 5	... ...	.....	.....	
Tuccavy .	.....	783 0 0	783 0 0	... ...	.....	138 0 0	138 0 0	... ...	.....	645	
Total...	263	1,56,927 9 7	1,56,365 10 11	561 14 8	263	1,56,309 5 5	1,55,529 1 11	780 3 6	27	645	
									Net...	618	

In the cultivated area there is a small decrease of eight acres. The cultivation of Indigo, it will be seen, has much increased, for one crop alone of which the Ryots realized Rupees 27,439-6-0.

No.	Name of produce.	Land in Fusly 1276.	Land in Fusly 1277.	Increase.	Decrease.
1	Sugar-cane...	263	381	118	...
2	Paddy...	9,902	9,085	...	817
3	Indigo...	605	1,271	666	...
4	Cotton...	...	...	...	...
5	Other grains	2,281	2,306	25	...
	Total...	13,051	13,043	809	817
				Net...	8

The outlay on Public Works was Rupees 4,074-7-11, or Rupees 1,706-7-5 below that of Fusly 1276. The repairs seem to be entirely on ordinary works.

No complaints of any kind have been received against the Renters' management during the year.

SETTLEMENT REPORT OF GODAVERY.

Submitting Settlement Report for Fusly 1277.

I HAVE the honor to submit my report on the settlement of the Godavery District, for Fusly 1277, together with the usual Statements prepared in the prescribed forms.

Statement No 1.

2. This statement shows the stations where and by whom the settlement of each talook was made, the number of days taken in doing the work, and the number of Puttahs distributed.

3. I settled the talooks under my immediate charge, as well as the talook of Peddapur, then in the Head Assistant Collector's charge. The Sub-Collector, Mr. Horsfall, settled the three talooks of the Sub-division, and Mr. Happell, the Acting Head Assistant Collector, settled the Rajahmundry Talook in his own charge, and the two talooks of Yernagudem and Eliore.

4. The settlement of each talook was conducted within its own limits, and at more than two stations suitable to the convenience of ryots and public.

Variations in the number and tenure of villages.

5. The annexed abstract shows the variations in the number and tenure of villages, compared with those of the preceding year:—

Tenures.	Number of villages for Fusly 1276.	Number of villages for Fusly 1277.	Increase.	Decrease.	
Ryotwar	859	931	72	...	
Rents for more than one year.. ...	32	33	1	...	Net decrease 72
Rents for one year...	83	10	...	73	
Villages paying no revenue to Government	3	3	...	...	
Total Government villages...	977	977	73	73	
Kattubady Agraharams	90	90	...	...	
Sarva Agraharams...	46	47	1	...	Net increase 1
Total...	1,113	1,114	74	73	

6. The number of Government villages and Kattubady Agraharams, for Fusly 1277, is the same as that for Fusly 1276; but the Inam villages are 47, while they were 46 in last year. This increase is owing to an enfranchised Inam hamlet, called Venkatarajapuram, which was hitherto a part of the Government village, Pippara, in Tanuku Talook, having been registered as a separate Agraharam, with the approval of the Director of Revenue Settlement.

7. There are variations in the tenures of Government villages, as mentioned below. The ryotwar villages for Fusly 1277 were 931, while they were 859 for Fusly 1276, so there is an increase of 72 under this tenure. This increase is owing to these unsurveyed and unassessed villages, hitherto held under rents for one year and for more than one year, having been settled under joint renting system, and included under ryotwar in the current Fusly—*Vide* Board's Proceedings, dated 5th June 1867, No. 3,447. The net decrease of 72 in the number of rented villages is attributable to the above-mentioned cause.

8. The number of puttahs for the current year is 54,652, of which the puttahs, issued for joint and single rented villages, are 155, and 54,497 are Ryotwar puttahs, which exceed the number of the Fusly 1276 by 1,150. This increase is owing to fresh lands having been taken up. Of the Ryotwar puttahs, fresh ones are 5,020, old ones, modified by additional entries, are 34,238, and those not at all altered are 15,239. Fresh puttahs were issued in all cases in which the properties were inherited and transferred, and old puttahs were modified chiefly by the addition of the full amount of Road Cess in this year; while it was entered for only a portion of last year.

Season.

9. The season was, on the whole, a very favorable one. Crops of all kinds were good. Seasonable rains fell, and the anicut channels were full of water. The Godavery received heavy freshes, the highest since 1861, namely, 37 feet, or 7 feet higher than in the preceding year. Early dry crops, such as Cumboo, Raggy, Gingilly-oil seed, Chamaloo, Korralu, Cholum, yielded well. These crops on the islands in the bed of the river suffered to some extent, in consequence of heavy freshes.

10. The cultivation of black paddy was carried on well, and over a larger area than in the past year, and the harvest was abundant.

11. Wet cultivation and its out-turn under the anicut and Yelleru channels was excellent; but there was a deficiency in the area of land under wet cultivation by about 6,000 acres, principally under tanks in the upland talooks. The wet cultivation under the rain-fed tanks in pars of the district was not carried on to the usual extent, as they received only a partial supply of water.

12. The out-turn of the summer dry crops, such as Bengal gram, red-gram, green-gram, black-gram, horse-gram, Cow-gram, Coriander, Fenigreek, &c., was excellent. Tobacco cultivation in the Lunkas was carried on well, and the yield was good. Garden crops, such as onions, garlic, turmeric, and chillies, have yielded a fair return. No dalwa or second wet crop cultivation was carried on, owing to the non-supply of water from the anicut channels, as they were closed for repairs.

Rain-fall.

13. The annexed Statement shows the average fall of rain, as compared with Fusly 1276.

Years.	Months.	Fusly 1276.	Fusly 1277.	Increase or Decrease.
		IN. T.	IN. T.	IN. T.
1867.....	April	2 12	0 42	—1 70
	May	3 43	1 20	—2 23
	June	0 81	2 97	+2 16
	July	6 75	4 18	—2 57
	August	6 43	6 3	—0 40
	September	3 61	5 14	+1 53
	Total...	23 15	19 94	—3 21
1867.....	October	8 59	8 13	—0 46
	November	0 80	0 72	—0 8
	December	0 4	0 15	+0 11
1868.....	January	1 95	... ...	—1 95
	February	0 8	... ...	—0 8
	March	0 7	0 5	—0 2
	Total...	11 53	9 5	—2 48
	Grand Total...	34 63	28 99	—5 69

The total fall during the year is below that of the previous year by five inches.

Sanitary condition.

14. The sanitary condition of the year under report was not so bad as that of the year preceding. Cholera, small-pox, and fever prevailed throughout the district, and more or less throughout the year.

15. The following Statement shows the sickness and deaths from those causes in comparison with those of the preceding year:—

Description of disease.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Cholera	14,672	13,722	627	324	.....	.....	14,045	13,398
Small-pox... ..	7,090	2,906	8,037	2,154	947	.....	.....	752
Fever...	27,841	10,005	32,825	15,209	4,984	5,204	.....	.....
Total...	49,603	26,633	41,489	17,687	5,931	5,204	14,045	14,150

Deaths are mentioned in this Statement according to the Returns obtained through the Death Registration Department. Attacks of and deaths from cholera are considerably less in this year than in the past. The prevalence of virulence of small-pox were nearly the same as in Fusly 1276. Fever was more virulent in this year than in the preceding one.

	No. of cattle died.
Fusly 1276.....	22,357
Fusly 1277.....	17,364

16. Cattle murrain continued in parts of the district throughout the year. The mortality was less than in the past year, as mentioned in the margin.

Statement No. 2.—Prices.

17. This Statement shows the average prices of the principal agricultural products for Fusly 1277 for each talook as well as for the district.

18. The price of every article has fallen in the current year below that of the preceding year. This was caused by the absence of demand for them from other parts of the country and abundant crops.

Statement No. 3.—Ryots' holdings.

19. This Statement shows the ryots' holdings and cultivation. The following is an abstract exhibiting in one view the holdings at the beginning of the year, subsequent changes and the waste remitted and charged :—

Items.	Area.	Assessment.
	ACRES.	RS.
Holdings at the beginning of Fusly 1277	6,05,970	12,86,018
Deduct lands given up...	42,409	90,453
Remaining...	5,63,561	11,95,565
Add lands taken up	1,11,795	1,63,430
Total.....	6,75,356	13,58,995
Deduct waste remitted...	6,016	15,964
Remainder...	6,69,340	13,43,031
Particulars.		
Actual cultivation	4,71,185	11,27,929
Waste charged	1,98,155	2,15,102

Particulars of land given and taken up are as follow:—

Particulars of land given up.

	ACRES.	RS.
1. By the conversion of dry lands into wet and permanently classed as such under paragraph 2 of Water-tax Rules, issued with Government Proceedings, dated 31st October 1865, No. 2,665	1,247	2,968
2. By the transfer of lands, erroneously classified as wet in the accounts, to the head of dry, under the Board's Orders, 26th March 1867, No. 1,907... ...	21,550	54,090
3. Lands which became useless or appropriated for public purposes and given in exchange for lands taken up for those purposes	387	1,823
4. By the transfer of villages under joint rents into single rents, as well as Lanka lands under joint rents to Miscellaneous	1,451	735
5. Zirayaty lands paying small shists under the name of "Arasal Makhta," being enfranchised by Inam Commissioner as Inams...	6	16
6. By the transfer of lands from one ryot to another	4,302	9,116
7. Lands, the assessment of which was redeemed by 25 years' rent—Vide Board's Proceedings, dated 6th November 1867, No. 7,272	2	19
8. Lands sold for arrears of Land Revenue	814	2,012
9. By the correction of survey areas	137	594
10. Lands actually resigned...	12,513	19,080
Total...	42,409	90,453

Particulars of land taken up.

1. By the conversion of dry land into wet and permanently classed as such under paragraph 2 of the Water-tax Rules, issued with the Government Proceedings, dated 31st October 1865, No. 2,665	1,247	2,968
2. By the change of wet lands, erroneously classified as such in the accounts, into dry under the Board's Orders, dated 26th March 1867, No. 1,907	21,550	54,090
3. By the transfer of villages under single rents into joint rents and ryotwar	35,255	6,294
4. By incorporation with Zirayaty certain Inams under Inam Commissioner's instructions...	236	806
5. Uncultivated wet lands under occupation of ryots for which remission was granted, and which were excluded from the holdings of Fusly 1276	659	1,832
6. By the transfer of lands from one ryot to another	4,302	9,116
7. Lands purchased in sales for arrears of revenue	573	1,504
8. Grant lands incorporated with Government Zirayaty	8	35
9. By the correction of survey areas	81	1,142
10. Lands actually taken up	47,884	85,643
Total...	1,11,795	1,63,430

Waste remitted is 6,016 acres, with an assessment of Rupees 15,964, or 5,355 acres, assessed at Rupees 14,132, above that of the last year. In the Ellore, Yernagudem, and Rajahmundry Talooks, certain tanks having received little or no water, 4,300 acres of wet lands were left uncultivated from deficiency of water, and the Head Assistant Collector, Mr. Happell, remitted the assessment thereof, namely, Rupees 12,468.

20. The Acting Sub-Collector, Mr. Horsfall, granted a remission of Rupees 3,045 in the three talooks of the Sub-division, namely, Rupees 696 on 428 acres of wet land left waste by too much and too little water from anicut channels, and Rupees 2,349 on 1,144 acres of dry land. Sanction for the remission of this amount has been solicited in my predecessor's letter of the 8th September 1868, No. 234, for the reasons therein stated. The remaining Rupees 451 have been remitted by me on 144 acres of wet land uncultivated for want of water from tanks in Peddapur Talook. The greater portion of the waste charged is in dry land in the upland talooks. Ryots, as usual, left them uncultivated at their pleasure for pasture, fallow, and other purposes.

21. The following Comparative Abstract, exhibiting the cultivation and settlement, is annexed in the prescribed Form A, received with the Board's Circular Memorandum, dated 14th August

1866, No. 787, and it shows, at one view, the net settlement in contrast with that of the previous year, remissions being deducted and miscellaneous items added:—

Items.	Last Fusly. Extent.	Last Fusly. Assessment.	Present Fusly. Extent.	Present Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	3,82,794	6,46,804 12 1	4,57,036	7,42,160 2 1	74,242	95,355	...	...
Wet	2,23,176	6,39,213 8 8	2,12,304	6,00,870 12 6	...	...	10,872	38,343
Total...	6,05,970	12,86,018 4 9	6,69,340	13,43,030 14 7	74,242	95,355	10,872	38,343
Net...	...	...	...	...	63,370	57,012	...	...
Add.								
Second crop assessment ...	...	...	...	1,739 15 3	...	605	...	...
Additional assessment ...	...	...	...	8,51,099 9 6	...	68,196	...	...
Water-tax	...	1,135 6 3	...	45,021 5 2	...	10,566	...	...
Road Fund	...	7,82,903 5 3	...	... ...	...	...	...	...
Village Service Fund...	...	34,455 5 8	...	... ...	...	...	...	...
Total...	...	... ...	...	8,97,860 13 11	...	79,367	...	...
Deduct.								
Remissions	...	... ...	...	... ...	...	...	...	...
Road Fund	...	59,961 9 3	...	71,545 1 5	...	11,583	...	...
Village Service Fund...	...	143 8 0	...	250 8 0	...	107	...	...
Other remissions as particularised in Statement No.4,	...	2,067 15 0	...	2,713 9 6	...	646	...	...
Total...	...	62,173 0 3	...	74,509 2 11	...	12,336	...	...
Remaining Beriz	...	20,42,339 5 8	...	10,66,382 9 7	...	1,24,043	...	...
Add Miscellaneous Items as particularised in Statement No. 5.	...	10,26,959 5 0	...	21,50,263 15 10	...	23,305	...	...
Total...	...	30,69,298 10 8	...	32,16,646 9 5	...	1,47,348	...	...

From this it will be seen that the ryots' holdings, inclusive of waste charged and exclusive of waste remitted, amount to acres 669,340 assessed at Rupees 13,43,031, and show an increase in area of acres 63,370 and in assessment of Rupees 57,012.

22. The increase of Rupees 605, in the item of additional assessment, is due to the ryots having converted more dry lands into wet under tanks than in the last year.

23. There is an increase of Rupees 68,196 in water-tax on Zerayaty lands, owing chiefly to the irrigation of dry crops which required it in parts of the district, in consequence of the failure of trains on certain occasions.

24. In the item of Road Fund, there is an increase of Rupees 10,566 which is mainly attributable to its being charged fully for Fusly 1277, while it was not the case in Fusly 1276, in which Road Cess Act was brought into operation from the middle of the year, as well as on the increased assessment and water-tax on Government lands. The sum of Rupees 71,545 in the item of Road Fund, under the head of deduction, is inclusive of Rupees 45,021 charged under the provisions of the Road Cess Act, and of Rupees 26,524 which are included in the settlement rates at two per cent., and deducted from the demand.

25. The increase of Rupees 107 in the Village Service Fund occurred in consequence of this amount, which was paid in last year on account of Gramakharch in the single rented villages, having been brought to this head, those villages having been transferred to joint rents in this year.

26. The particulars of the other remissions in Statement No. 4, and of miscellaneous items in Statement No. 5, are fully noticed in paragraphs 31 to 48.

Principal sources of irrigation.

27. The subjoined Statement shows the principal sources of irrigation, the area of Circar Ayacut, and cultivation under such irrigation works, with the assessment and water-tax for Fusly 1277:—

Sources of Irrigation.	Ayacut. Extent.		Ayacut. Assessment.			Cultivation. Extent.		Cultivation. Assessment.			Cultivation. Water-tax.			Cultivation. Total.		
	Acres.	c.	Rs.	A.	P.	Acres.	c.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Anicut channels	2,89,298	67	6,90,445	12	5	1,96,387	93	5,10,049	2	7	7,99,067	3	10	13,09,116	6	5
Other channels, such as mountain streams..	9,012	8	53,667	14	3	7,242	76	51,496	12	9	...	...	...	51,496	12	9
Tanks	62,954	59	1,88,921	12	0	37,102	6	1,18,674	12	9	...	...	...	1,18,674	12	9
Wells	26	65	106	10	0	26	65	106	10	0	...	...	...	106	10	0
Total...	3,61,291	99	9,33,142	0	8	2,40,759	40	6,80,327	6	1	7,99,067	3	10	14,79,394	9	11

Ruined Tanks.

28. No ruined tanks were made over to individuals during the year under report, as none applied for them.

Enclosure B in Statement No. 3—Cultivation of Sugar-cane, Cotton, and Indigo.

29. In this, the cultivation of Sugar-cane, Cotton, and Indigo is exhibited for the year under report, as contrasted with Fusly 1276.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane...	5,453	6,983	1,530	...
Cotton	33,123	17,445	...	15,678
Indigo	850	357	...	493

The increase in the cultivation of Sugar-cane is owing to the facilities afforded by anicut irrigation, and to the hope of remunerative prices.

30. The decrease in the cultivation of Cotton and Indigo is owing to the limited demand and fall of prices.

Statement No. 4,

31. This Statement shows the particulars of remissions from the gross assessment amounting to Rupees 2,714. The remissions under all the heads in the Statement, except those under "Shavy" and "Zirayaty lands converted into Inams," are usual, and their fluctuations being small, require no special explanation in the report.

32. The remission of Rupees 836 under "Shavy" was granted by the Head Assistant Collector in Ellore Talook, in consequence of the crops having been withered by deficiency of water in tanks. Rs. 564 remitted under the item of "Zirayaty" lands converted as Inams under "Miscellaneous" are the assessment of certain Badibad Zirayaty lands, which were enfranchised by the Inam Commissioner, and Title-deeds issued with quit-rent.

Statement No. 5.

33. This Statement shows the demand, collection, and balance of the Land Revenue, Miscellaneous Items for Fusly 1276, as well as the collections made on account of current demand and arrears.

No. 1.

34. The nature of each item and the particulars of the mode of settlement are explained in the separate Memorandum appended thereto. The items other than those given in the Statement are as usual, included under the head "Other Items," and their particulars are given in the explanatory Memorandum. In the enclosure attached to this Memorandum, the full particulars of Water-tax on Government Zirayaty, Zemindary, and Inam lands, are exhibited.

No. 2.

35. In the following items of current demand in comparison with those of the preceding year, there are large increases and decreases calling for explanation, *viz*:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Increase.	RS.	RS.	RS.	RS.
Tax on trees on unassessed lands	4,211	9,601	5,390	...
Cultivation of Porumboke lands	25,065	27,808	2,743	...
Collections from Village Service Inams for offices vacant.	856	3,272	2,416	...
Rent on islands situated in rivers	2,13,223	2,25,876	12,653	...
Water-tax on Zemindary and Inam, etc. lands ...	5,33,076	5,63,741	30,665	...
Decrease.				
Jody or quit-rent on sundry personal Inams ...	1,50,299	1,49,541	...	758
Revenue from rented villages	9,464	4,272	...	5,192
Land cultivated but not included in the Jummahbundy.	23,622	14,917	...	8,705
Grazing tax	1,484	972	...	512
Revenue from reverted Inams	1,683	318	...	1,365
Revenue from sequestered Inams	2,316	1,291	...	1,025
Revenue on backyards in excess of the limit allowed.	515	...	...	515
Other items	17,887	9,201	...	8,686

5,390. 36. The increase in the first item is owing to the great number of fruit trees on Ashalminaha lands, which have been brought to account on a careful examination, and been taxed in the current year.

2,743. 37. The increase in the second item is due to the discovery of increased surreptitious cultivation of Ashalminaha lands, such as cattle-paths, etc.

2,416. 38. The increase in the third item is chiefly attributable to the discovery of certain Village Service Inams in Zemindary villages, the offices to which they are attached being lay vacant. Hitherto these had been enjoyed by cultivators free of any tax, and the proceeds are recovered for Government, while the offices are vacant.

12,653. 39. The increase in the fourth item is owing to the enhanced rents on islands.

30,665. 40. The increase in the fifth item is owing

758. 41. The decrease in the first item is chiefly due to the reduction of quit-rent and additional quit-rent on certain Inams according to the Inam Commissioner's instructions.

5,192. 42. The decrease in the second item is owing to certain unassessed villages, which were under single rents for last year, having been in this year rented out under joint renting system, and included under ryotwar.

8,705. 43. The large decrease in the third item is owing to a greater extent than usual of land having been cultivated and not included in the Jummahbundy account for certain reasons in Fusly 1276, which was not the case in the current year.

512. 44. The decrease in the fourth item is owing to certain Government waste lands in surveyed villages, which were rented out for grazing in last year, having been left in the current year for the pasture of cattle of the villages in common.

1,365. 45. The decrease in the fifth item is caused by a mistake which occurredin last year, *i. e.*, 1,365 Rupees, the assessment of certain sequestered Inams, having been last year included under this head in a talook, and excluded from it in this year.

1,025. 46. The decrease in the sixth item is due to large sums on account of the Inams attached and held under deposit having been credited under "Miscellaneous" in Fusly 1276, while it is not the case in Fusly 1277.

515. 47. This is the assessment on back-yards. It was wrongly included under this item in last year in certain talooks, while that amount has been omitted this year, pending their inquiry and settlement by the Inam Commissioner's department.

8,686. 48. The head "Other Items" consists of almost the same items as those of which it consisted in last year. There is a decrease of Rupees 8,686 under this head. It is chiefly due to the second crop Water-tax of the previous year, included under this head in Fusly 1276, being greater than that included in the current year's account.

Statement No. 6. 49. This Statement shows the demand, collection, and balance of each Zemindary and Proprietary Estates, as well as of each Shrotriem and rented villages.

50. The aggregate amounts under the item of "Permanently settled" and "Jody on Shrotriem and Inam villages" are separately shown, and those of rented villages are included under "Miscellaneous" in Statement No. 7, and the explanations on the fluctuations thereof are given under that Statement.

51. There is a net decrease of one in the number of Inam villages resulting from the following changes:—Lingarompalem Agraharam and Kistnapuram Agraharam, Nos. 30 and 31 in the last year's account, are not included in the current year's Statement, because they are not enfranchised by the Inam Commissioner, the holders not having agreed to pay the quit-rent; but they were by a mistake of the Tahsildar of Ellore entered as enfranchised and brought to account. Venkatarajapuram, No. 37 in the current Statement, is included as an Inam village for the reasons explained in paragraph 6 of this Report. There is a decrease of 70 in the number of rented villages. They have been rented out under joint renting system, and included under ryotwar, and their demand, collection, and balance are, therefore, excluded from the Statement No. 6 in the current year.

Statement No. 7.

52. This Statement shows the demand, collection, and balance of all sources of revenue, *both current* and arrears. The following is an abstract showing the whole revenue demand, as compared with that of Fusly 1276:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Peishcush on permanently settled estates	7,36,926	7,37,667	741	...
Jody and quit-rent on Shrotriem and Inam villages	31,531	30,335	...	1,196
Ryotwar	20,42,339	21,66,383	1,24,044	...
Miscellaneous	10,26,950	10,50,264	23,305	...
Total...	38,37,755	39,84,649	1,48,090	1,196
Net...	...	...	1,46,894	
Sundry sources of revenue.				
Abkarry	1,85,927	1,86,316	329	...
Income Tax	38	...	...	38
License Tax	25,238	28,823	3,585	...
Sea Customs...	48,523	82,331	33,808	...
Land Customs	485	1,893	1,408	...
Salt	4,61,132	4,38,629	...	22,503
Stamps	1,49,660	1,70,394	20,714	..
Total...	8,71,083	9,08,386	59,844	22,541
Net...	...	...	37,303	
Grand Total...	47,08,838	48,93,035	2,07,934	23,737
Net...	...	...	1,84,197	

The increase of Rupees 741 in peishcush results from a gross increase of Rupees 971, and a gross decrease of Rupees 230. The former was added to the peishcush of the Gutala Estate, in consequence of the Government Share of the Nagavaram Estate having been made over to the proprietor of the Gutala Estate, under the orders of the Board in their Proceedings, dated 14th March 1867, No. 1,581.

Estates.	Rs.
1. Gopalpuram	179
2. Pittapur	27
3. Krapa	6
4. Prakkiiunka	18
	230

53. The latter was deducted from the peishcush of the estates mentioned in the margin on account of lands taken up by Public Works Department, as directed by Government in their Proceedings, dated 17th July 1867, No. 1,586, communicated with the Board's Proceedings, dated 22nd idem, No. 4,639.

54. The net decrease of Rupees 1,196 in the demand of Jody and quit-rent on Shrotriem and Inam villages is the result of a gross decrease of Rupees 1,369, and a gross increase of Rupees 173, as mentioned below:—

Decrease.

Rupees 913 are the quit-rent of the previous years, demanded in Fusly 1276, on certain Shrotriem villages, while the quit-rent of only one year on those villages is included in the current year's accounts. Rupees 411 is the Kattubady formerly payable to Government on the half share of the Nagavaram Estate, which was made over to the proprietor of the Gutala Estate, on the condition of the peishcush, fixed in the above portion, being added to the peishcush of the Gutala Estate—*Vide* Board's Proceedings, dated 14th March 1867, No. 1,581.

16. Rupees 16 are Jody and quit-rent on Inam lands which were occupied under anicut channels.

20. Rupees 20 are reduced by the Inam Commissioner in the quit-rent of an Inam in Pentapad Agraharam.

6. Rupees 6 are reduced from the demand, they being Zilledar Taffrick above the amount of quit-rent entered in the Inam Commissioner's Title Deed.

0-8-0 The quit-rent of an Inam in an Inam village, which reverted to Government on the death of its holder, it having been enfranchised to him for his life only.

Increase.

Rs. A. P.
62-6-0 The quit-rent of Venkatarayapuram Agraharam, which has been transferred from minor Inams to Inam villages.

110-8-0 The quit-rent on Shrotriem villages, which was by mistake included in the last year under "Miscellaneous" having been correctly included under its proper head this year.

55. Particulars for the increase of Rupees 1,24,044 under "Ryotwar," and Rupees 23,305 under "Miscellaneous," have been fully explained under the Statements Nos. 3 and 5 in this Report—*Vide* paragraphs 19 to 26 and 31 to 48.

56. The small increase in Abkarry and small decrease in Income Tax call for no explanation.

Nos XXI. and XXVI.

57. The cause for the increase of Rupees 3,585 under "License Tax" is the introduction of Act IX. of 1868, the rates and principles therein prescribed being different from those of the Acts which were in force in the preceding year until April.

58. There is an increase of Rupees 33,808 in the Sea Custom revenue. It is chiefly attributable to a larger exportation of gingilly-oil seed and rice to Marseilles, and to a larger importation of wines this year than in the year past.

59. The increase of Rupees 1,408 in Land Custom revenue is due to a larger quantity of wines imported from Yanam, the French settlement, in this than in the past year.

60. The decrease of Rupees 22,503 in the Salt revenue is mainly owing to the demand for home consumption and exportation being less in this than in the past year. This decrease would have been greater had it not been counterbalanced by an increase in the sale of Salt for inland consumption, owing to the advent of brinjaries in great numbers.

61. The cause for the deficiency in the sales of Salt for home consumption has been fully stated in this office letter, dated 20th April 1868, No. 81, contained in the Board's Proceedings of the 8th May 1868, No. 3,383. It seems that the sale of Salt for exportation has been affected by the new rules in the Notification published in the Board's Proceedings, dated 16th March 1868, No. 1,890.

62. The increase of Rupees 20,714 in the revenue derived from the sale of Stamps is owing to the operation of the new Stamp Act XXVI. of 1867 throughout the Fusly 1277, while it was only in force for one-sixth part of the Fusly 1276.

63. The following abstract marked B. shows the collections of the Land revenue, inclusive of all other sources, current and arrear, as compared with those of Fusly 1276.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.								
Permanently settled	29,297	7,15,553	7,44,850	20,648	6,93,857	7,14,505	...	30,345
Jody on Shrotriem, etc., villages ...	3,719	29,641	33,360	1,681	28,325	30,006	...	3,354
Ryotwar	22,956	19,96,756	20,19,712	36,081	21,33,703	21,69,784	1,50,072	...
Miscellaneous	83,871	9,13,611	10,02,482	59,510	8,90,411	9,49,921	...	52,561
Total...	1,44,843	36,55,561	38,00,404	1,17,920	37,46,296	38,64,216	1,50,072	86,260
Net...	...	...	...	...	...	...	63,812	
Abkarry	16,965	1,75,754	1,92,719	10,231	1,85,063	1,95,297	2,578	...
Income Tax...	...	38	38	...	...	...	...	38
License Tax...	...	25,238	25,238	...	28,823	28,823	3,585	...
Salt	...	4,61,132	4,61,132	...	4,38,629	4,38,629	...	22,503
Sea Custom	...	48,523	48,523	...	82,331	82,331	33,808	...
Land Customs	...	485	485	...	1,893	1,893	1,408	...
Stamps...	...	1,49,680	1,49,680	...	1,70,394	1,70,394	20,714	...
Grand Total...	1,61,808	45,16,411	46,78,219	1,28,154	46,56,429	47,81,582	2,12,165	1,08,801
Net...	...	...	...	...	...	...	1,03,364	

30,345. The decrease in the collection of peishcush is partly due to the failure of punctual payment by certain Zemindars according to the fixed instalments within the Fusly, and partly due to the demand of arrear at the beginning of Fusly 1276 being larger than that at the beginning of the current year.

3,354. 64. There is a decrease in the collection of Jody on Shrotriem and Inam villages. It is attributable to the demand of arrear and current in the current year being smaller than that in the past year.

1,50,072. 65. In ryotwar collections there is a large increase. It is owing to the current demand in the present year having been greater than that in the preceding Fusly, and to the speedy realisation of revenue, both arrear and current.

52,561. 66. The decrease in the collection under "Miscellaneous" is due partly to the non-receipt of a portion of the assessment on certain Lankas, and partly to the arrears of Water-tax on Government Zirayaty lands at the beginning of Fusly 1277 being smaller than that at the beginning of Fusly 1276.

2,578. 67. In the Abkarry collections there is an increase; it is owing to the speedy realisation of both current and arrears under this head.

68. In the other items under "Sundry Sources," the revenue actually collected is above the demand which was included in Statement No. 7, and the causes for the increase and decrease in these items have been explained in paragraphs 57 to 62 of this Report.

69. The annexed is an abstract of Statement No. 7 showing the current demand, collection, and balance of all sources of revenue.

Items.	Demand.	Collection within the Fusly.	Balance.	Subsequent collections up to 31st Oct. 1868.	Balance.
Land Revenue.					
Permanently settled...	7,37,667	6,93,857	43,810	38,448	5,362
Shrotrium Jody	30,335	28,325	2,010	1,514	496
Ryotwar	21,66,383	21,33,703	32,680	18,041	14,639
Miscellaneous	10,50,264	8,90,411	1,59,853	63,630	96,223
Total Land Revenue...	39,84,649	37,46,296	2,38,353	1,21,633	1,16,720
Sundry sources of Revenue...	9,08,386	9,07,133	1,253	1,253	...
Grand Total...	48,93,035	46,53,429	2,39,606	1,22,886	1,16,720

Out of the entire demand of Rupees 48,93,035 above shown, Rupees 46,53,429 were collected within the year, leaving a balance of Rupees 2,39,606 at the end of the Fusly. This balance has been reduced by subsequent collections up to the end of October to Rupees 1,16,720, or little more than two per cent. on the demand.

70. Of the balance of Rupees 5,362 under "Peishcush," Rupees 1,339 are due on the Billumilly and Bayyanagudem Estates. This amount has, as usual, not been paid by the proprietor, on the ground that his lands were not brought under cultivation from want of water, as the repairs to Bayana calingulah, have not been fully completed, notwithstanding the whole amount estimated, has been spent on the work. This matter is under inquiry, and it will soon be ascertained whether the

proprietor's lands were left waste in Fusly 1277 from the above stated cause, or from negligence on the part of the proprietor or his tenants. If the latter is the cause, steps will be taken for collecting the balance from the proprietor. The remaining Rupees 4,023 are due on the Tyajampudi and Kurkur Estates which have been attached for default of payment of peishkush, and kept under Government management, by order of the Board of Revenue in their Proceedings, dated 21st September 1868, No. 6,693. Measures will be adopted for the speedy realisation of the recoverable portion of the balances under Jody, Ryotwar, and Miscellaneous.

Statement No. 8.

71. This Statement shows the arrear demand, collection, and balance of all sources of revenue for the years prior to Fusly 1277, and the following is an abstract for the same.

Items.	Demand.	Collection.	Remission.	Balance.	Subsequent collection.	Balance.			
						Recoverable.	Doubtful.	Irrecoverable.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.									
Permanently settled ...	25,707	20,648	950	4,109	667	1,541	...	1,901	3,442
Jody of Shrotriem and Inam villages.	2,884	1,681	...	1,203	100	209	17	877	1,103
Ryotwar	59,920	36,081	2,826	21,013	806	4,505	2,032	13,580	20,207
Miscellaneous	3,42,081	59,510	83,155	1,99,416	2,225	9,834	1,51,533	35,824	1,97,191
Total, *Land Revenue*...	4,30,592	1,17,920	86,931	2,25,741	3,798	16,179	1,53,582	52,182	2,21,943
Abkarry	12,862	10,234	2,628	...	...	...	...	...	...
Grand Total...	4,43,454	1,28,154	89,559	2,25,741	3,798	16,179	1,53,582	52,182	2,21,943

Out of Rs. 4,43,454, which were outstanding at the beginning of Fusly 1277, Rs. 1,28,154 were collected, and Rupees 89,559 remitted during the Fusly, leaving a balance of Rs. 2,25,741,

which was reduced to Rupees 2,21,943 by subsequent collections up to the end of October last. This amount has been classed as recoverable, doubtful, and irrecoverable.

19th June 1867, No. 3,784.

72. The recoverable balance of Rupees 1,541 under permanently settled is due for Fusly 1276 on the Tyajampoody Estate. This estate has been attached for arrears and kept under Government management— *Vide* Board's Proceedings noted in the margin.

	Rs.
Fusly 1276	6,559
,, 1275	4,424
,, 1274	1,650
,, 1273	963
,, 1272	145
,, 1271	140
,, 1270	322
,, 1269	219
,, 1268	216

73. The balance of Rupees 14,638, classed as recoverable under Shrotriem Jody, Ryotwar, and Miscellaneous for the years mentioned in the margin, will be collected soon. Measures have been adopted for its speedy realisation. Rupees 897 due for the years previous to Fusly 1272 are on account of Water-tax charged on the proprietary lands of the Ingeram Estate. The collection of the balance was ordered by the Board of Revenue to be suspended for some time, and then the balance to be collected, (*Vide* Board's Proceedings noted in the margin,) and it is still in the course of recovery.

10th February 1865, No. 775.

74. Of the doubtful balance of Rupees 1,53,582, Rupees 1,13,945 are in the old sub-division talooks, and the rest are on the remaining talooks. Almost the whole is Water-tax imposed on Service Inams and Zemindary lands, and is kept in abeyance pending the classification of the lands as Mamool wet or not, and the enfranchisement of the Government Service Inams.

75. The sum of Rupees 52,182, classed as irrecoverable, includes Rupees 16,626 out of the amount of Rupees 16,896, which was recommended for remission in my last year's Report, and approved by the Board in paragraph 86 of their report to Government, dated 10th July 1868, No. 5,060, the difference of Rs. 270 having been since realised. The remaining Rs. 35,556-1-7 are now classed as irrecoverable for causes particularised below.—

Permanently settled.

	Rs.	A.	P.
Due from the Estates of Billumilly and Bayyanagudem for Fusly 1276, the payment of which is, as usual, withheld in consequence of the non-completion of the repairs to Bayana calingalah.....	950	7	10

Shrotriem Jody.

Quit-rent of an Inam in the Agraharam of Sriramaveram in the Ellore Talook lapsed to Government on the demise of the Inamdar, to whom it was granted on life tenure.....	1	0	0
Quit-rent of Inam lands taken up under Public Works in Nandampudi village which has been enfranchised by the Inam Commissioner.....	13	13	11
Do. over-demanded in Tanuku Talook.....	112	10	5
Total...	127	8	4

Ryotwar and Miscellaneous.

Due by deceased ryots who have no more property nor holdings than those sold in satisfaction of the balance against them.....	1,575	2	5
Due by deserted do. do.	2,290	3	0
Do. by poor do. do.	3,996	9	3
Water-tax on Inam, Zemindary, etc., lands which have been classed as wet by inquiries made under Orders of Government, and by entries in Title-deeds.....	6,324	15	5
Jody on a Naikwady Service Inam surrendered by the Naikwady, he being unable to pay it.....	14	7	0
Quit-rent on, and assessment on excess found in Personal Minor Inams which have been relinquished by the Inamdars and incorporated with Government lands.....	8	15	0
Cess for repair of tanks on one of the above Inams.....	1	14	0
Additional quit-rent charged on the excess in certain Minor Inams above the areas entered in the title-deeds, but since reduced, the Inam Commissioner having subsequently corrected the entries in the Title-deeds.....	371	9	5
Quit-rent first demanded and afterwards reduced by the Inam Commissioner.....	39	4	0
Assessment, Water-tax and Quit-rent on ryotwary and Inam lands which have been taken up by the Public Works, but erroneously retained in the demand.....	156	3	10
Amount of Assessment, Water-tax, Jody, and quit-rent over-demanded, as well as Water-tax charged on lands first classed as wet, and subsequently altered into dry, under the Board's Orders, dated 26th March 1867, No. 1,907. The whole is in the Sub-division...	17,630	0	10

Quit-rent charged on certain Service Inams in the Rajahmundry Talook wrongly enfranchised as personal Inams for Fuslies 1270 to 1276	1,598	4	0
Quit-rent of Fuslies prior to the issue of Title-deeds	7	8	0
Assessment and quit-rent on Zirayity and Inam lands washed away by the Godavery freshes, but not included in the ordinary remissions granted at the time of the Jummahbundy	331	4	4
Shist on incorrect survey area since found and altered in the Survey Registers	68	5	3
Shist of Zirayaty lands given in exchange for Inams	0	12	0
Do. do. granted for building purposes to the villagers of Sivakodu and Kottapally lanka which have been washed away by the Godavery—*Vide* Orders of the Board of Revenue, dated 20th December 1866, No. 9,038, and 11th July 1867, No. 4,315	18	9	8
Unrecovered amount of the village remittance of Kottapalli Lanka in the Narsapur Talook stolen by a robber who was sentenced by the Sessions Court to imprisonment	16	0	0
Quit-rent demand in the accounts according to the Quit-rent Registers on lands which do not exist	20	10	0
Quit-rent erroneously demanded on an Inam, the holder of which did not agree to its being enfranchised	7	8	0
Total, *Ryotwar and Miscellaneous*	34,478	1	5
Total, *Land Revenue*	35,556	1	7

Of the above sum of Rupees 35,556, Rupees 31,055 have been found to be irrecoverable in the sub-division talooks on inquiry made by the Acting Sub-Collector, and the remaining Rs. 4,501 in the remaining talooks on inquiry made by the Head Assistant Collector and myself.

Under the foregoing explanation, I request sanction for writing off the accounts, the arrears amounting to Rupees 35,556-1-7.

76. The Enclosure A. in Statement No. 8 shows the extent to which coercive process was employed in the realisation of revenue during the year under report. Processes were issued in 296 villages against 1,114 defaulters for the recovery of Rupees 93,941. The estimated value of the property attached amounted to Rupees 65,913, but the value of the property actually sold amounted to Rupees 26,140, of which Rupees 2,581 were realised by the sale of landed property, and the remainder by the sale of movable property.

Statement No. 9.

77. This Statement shows the particulars of gross collections and charges under different heads of revenue. The annexed abstract exhibits the Receipt and Charges of the year, as contrasted with those of the previous one together with their per-centage.

Item.	Fusly 1276	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts	46,78,218	47,81,582	1,03,364	...
Charges.				
Management	1,61,880	1,58,976	...	2,904
Extra	56,938	47,561	...	9,377
Total	2,18,818	2,06,537	...	12,281
Per-centage of Charges to Receipts	4·67	4·32	...	·35

Explanation for the increase in the Receipts has been fully given in paragraphs 52 to 70 of this Report.

Decrease.	RS.
Collectors' salaries	1,483
Establishment and Saderwarid of Land Revenue and Salt Departments	1,589
Total	3,072
Increase	
Establishment and Saderwarid of the Sea Customs Department	168

78. The charges on account of management amounted to Rupees 1,58,976, or Rs. 2,904 below those of the last year. This decrease is chiefly caused by a gross decrease of Rs. 3,072 and to a gross increase of Rupees 168 on account of the items noted in the margin.

79. The decrease of Rupees 1,483 in the Collectors' salaries is owing principally to the salary of the Collector not having been drawn in four months, in consequence of his absence on leave at Home. This decrease would have been much larger had it not been counterbalanced by a large increase in the salaries drawn in this district by Mr. Master as Sub-Collector of the Bellary District, and by Mr. Horsfall as Senior Assistant Collector of the Ganjam District.

80. There is a decrease of Rupees 1,589 in the Establishment and Saderwarid of Land Revenue and Salt Departments. This is chiefly due to the reduction of a portion of the Treasury Establishment, owing to the transfer of the treasury to the Branch Bank at Cocanada under the Orders of Government, dated 5th April 1867, No. 155, as well as to a saving in the Saderwarid expenditure.

81. The increase of Rupees 168 is owing to the raising of the salaries of the Sea Custom Peons from 5 to 6 Rupees each a month.

Decrease.	RS.
1. Refunds of Land Revenue and Sea Customs	1,463
2. Contingencies and Miscellaneous charges of Land Revenue and Customs	2,996
3. Charges for the provision of Salt and travelling allowance of the Salt Department	12,723
	17,097
Increase.	
1. Tent and House rent allowance	374
2. License Tax Refunds	4,794
3. Salt Contingencies	366
4. Stamp charges	2,186
	7,720

82. The net decrease of Rupees 9,377 in extra charges results from a gross decrease of Rupees 17,097, and from a gross increase of Rupees 7,720 in the items noted in the margin.

83. The decrease in the first item is mainly due to the transfer of the amount of confiscations and penalties which were, in previous years, credited under Sea Customs to Local Funds in the past year, under the orders of the Accountant General.

84. The decrease in the second item is chiefly owing to the payment of salaries for temporary Establishment for arranging Talook Records and for the Preventive Establishment of the Customs Department in last year, while there was no such expenditure in this year.

85. The decrease in the third item is simply attributable to the quantity of Salt manufactured in this year being less than that in the preceding one.

86. The first item under "Increase" Rupees 374 is ascribable to the fixed and extra tentage as well as House-rent drawn by the Sub-Collector and the Assistants having been greater this year than in the year past, owing to the former having been in the district throughout the year, and to an addition in the number of the latter officers, while it was not the case in the preceding Fusly.

87. The increase in the second item, Rupees 4,794, on account of Refunds of License Tax is owing to the License Tax Act being in operation during the whole year, while it was only for two months in the preceding Fusly.

88. The increase in the third item, Rupees 366, on account of Salt Contingencies is owing to the payment of freight for transmission of certain unserviceable salt weighing machines to Madras. This expenditure did not occur in last year.

89. The increase in the fourth or last item, Rupees 2,186, on account of discount on the sale of Stamps and refunds of Stamp Revenue is due to the larger sale of Stamps under the new Stamp Act XXVI. of 1867, which was in force during the whole current year, while it was only for two months in the last.

Statements Nos. 10 and 11—Salt transactions.

90. These Statements show the transactions regarding Salt. The following is an abstract showing the receipts and sales of salt:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Receipts.	RS.	RS.	RS.	RS.
Salt in store at the beginning of the year	4,66,731	3,84,246	...	82,485
Salt manufactured and received during the year	2,52,153	2,13,855	...	38,298
Total	7,18,884	5,98,101	...	1,20,783
Sales.				
Home consumption	2,68,609	2,40,408	...	28,201
Inland do.	1,873	18,904	17,031	...
Exportation	33,200	1,500	...	31,700
Sold to French Government	1,080	1,080	...	...
Total	3,04,762	2,61,892	17,031	59,901
Net	...	...	...	42,870
Remainder	4,14,122	3,36,209	...	77,913
Deduct wastage written off	29,876	27,758	...	2,118
Remaining	3,84,246	3,08,451	...	75,795

91. There is a decrease of 38,298 Indian Maunds in the salt received into store in the current, year as compared with the past. It is owing to the manufacture of salt in the usual quantity having been impeded by occasional rains in the months of April, May, and June, and to the fresh holdings having been selected in Penugudury which is the only station now permitted instead of three which formerly existed.

92. There is a net decrease of 42,870 Maunds in the sale of salt, and the explanation given in paragraph 61 of this Report is equally applicable to this decrease.

93. The wastage of salt in Fusly 1277 is 19,069 Maunds, as entered in column 6 of Statement No. 11, and is above the wastage in Fusly 1276 by 3,433 Maunds, and is also above the 5 per-centage allowed by 2,036. The excess in per-centage of wastage is due to the storage of salt belonging to Fusly 1275 by incorrect machines, and the disposal of it by the improved ones received in May 1867. I therefore request sanction for writing off the accounts.

94. I beg to append a Statement showing the duty levied on salt imported by sea or land during the year under report:—

Items.	Quantity.	Duty levied.
	MDS.	RS. A. P.
Imported by sea	443	692 3 0
Do. by land	...	... ...
Total...	443	692 3 0

Statement No. 12—Sea and Land Customs.

95. This Statement shows the collections of Sea and Land Customs Duty at each of the ports and Chowkies.

Examination of Talook and Village Manuals.

96. Talook Accounts have been examined according to the instructions contained in the Board's Standing Circular No. V., dated 18th January 1864, and have been found to be generally correct. The slight omissions found in the accounts in certain talooks have been pointed out to the Tahsildars cautioning them to be more careful hereafter in their preparing them. Village Manual Accounts have been examined. They are generally correct The Curnums of a few villages, who have neglected to complete the accounts, and who have carelessly prepared them, have been fined and warned that they will be dismissed on the recurrence of similar errors. The Huzoor Accounts have been correctly and neatly kept.

Register of lands acquired by Public Servants.

97. The following is an abstract showing the number of public servants who hold lands and the extent thereof.

Items.	No. of servants.	Extent of land.	
		ACRES.	C.
Up to Fusly 1276 as per Register in the last year's Jummahbundy Report.	128	4,085	31
Deduct lands of those deceased and discharged, etc...	5	225	88
Remainder...	123	3,859	43
Add lands of the servants newly entertained and those newly acquired by old servants.	4	132	91
Total...	127	3,992	34

98. From the Reports received from the talooks, it appears that the Tahsildars and Sub-Magistrates hold no lands in their talooks, except the Tahsildar of Amlapoor who holds Zirayaty lands which he had acquired before he came to this talook.

99. Deputy Collectors have no lands in this district.

Law Suits.

100. The subjoined is a Statement showing the costs awarded and recovered in Fusly 1277.

No.	No. and year of the Suit.	Parties against whom the amount of costs was awarded.	AMOUNT OF COSTS AWARDED. Balance at the beginning of the Fusly.	Amount charged within the Fusly.	Total.	Amount received.	Balance.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Original suit No. 304 of 1865 of Narsapur District Munsiff Court's file.	Plaintiff, Vanamady Lakshmudu	0 13 2	... ...	0 13 2	... ...	0 13 2
2	Original suit No. 2 of 1867 of the Civil Court's file.	Do. Goparaz Padmarazu ...	... ...	12 5 0	12 5 0	11 4 0	1 1 0
3	Original suit No. 167 of 1867 of the Cocanada District Munsiff Court's file.	Do. Chinakula Sitama.....	... ...	2 1 0	2 1 0	2 1 0	... ...
4	Appeal suit No. 321 of 1867 of the Civil Court's file.	Do. Srikotagery Venkatarayaningar.	... ...	350 7 8	350 7 8	... ...	350 7 8
5	Original suit No. 352 of 1867 of the Peddapur District Munsiff Court's file.	Do. Kontepudy Kondayya..	... ...	5 1 4	5 1 4	... ...	5 1 4
6	Original suit No. 636 of 1867 of Cocanada District Munsiff Court's file.	Do. Madabhushy Varadarajaswamy.	... ...	2 12 3	2 12 3	... ...	2 12 3
7	Original suit, Small Cause No. 46 of 1868 of the Cocanada District Munsiff Court's file.	3rd Defendant Mr. Charles *alias* J. C. Pierce.	... ...	1 1 3	1 1 3	... ...	1 1 3
8	Original suit, Small Cause No. 47 of 1868 of the Cocanada District Munsiff Court's file.	Plaintiff Miss Remmy Pierce.	... ...	2 14 0	2 14 0	... ...	2 14 0
		Total...	0 13 2	376 10 6	377 7 8	13 5 0	364 2 8

This balance will be realised from the parties in due course of time.

Sub-division of joint liability of Shareholders in enfranhised whole Inam villages.

101. The Notification contained in the Board's Circular Order No. XV. of 1868 had been duly published in the District Gazette, but no applications have as yet been received under the rules promulgated.

Sub-Collector's Report.

102. The Sub-Collector's Report is herewith sent.

GODAVERY,
20th November 1868.

(Signed) J. FRASER,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit my usual report on the Jummahbundy of the Sub-division, for Fusly 1277 (1867-68).

2. *Stations at which the annual settlement was made.*—The following Statement will show the Jummahbundy stations, the number of puttahs distributed, and the time occupied at each station:—

Talooks.	Stations.	Number of villages settled in each.	Number of days for each.	Number of Puttahs distributed. Total number of Puttahs.	Number of Puttahs distributed. Renewed.
Narsapur	Narsapur	56	17	3,563	345
	Razole	64	12	4,049	376
		120	29	7,612	721
Undi	Akvid	19	7	775	108
	Bhimavaram	36	8	1,697	288
	Viravasaram	33	3	2,579	436
		88	18	5,051	832
Tanuku	Khandavilli	22	12	1,522	164
	Tanuku	37	11	3,040	337
	Attili	12	2	1,431	143
	Pentapad	17	5	2,230	385
		88	30	8,223	1,029
		296	77	20,886	2,582

The settlement of the three talooks of the Sub-division was conducted by me within their respective limits, and the total period occupied for the Jummahbundy was 77 days, which being the time required in ordinary years; no special remarks seem necessary. The total number of puttahs issued was 20,886, of which 2,582 have been renewed, the rest being confirmed with slight alterations in the charge of Water-tax and Road Cess. The renewed puttahs were substituted for those lost by the ryots and for holdings newly formed.

3. *Variation in the number and tenure of villages.*

Talooks.	Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Narsapur	1. Government villages ...	120	120	.....	.....
	2. Agraharams	6	6	.....	.....
	3. Zemindary and proprietary villages	13	13	.....	.....
		139	139	.....	.....
Undi	1	88	88	.....	.....
	2	3	3	.....	.....
	3	57	57	.....	.....
		148	148	.....	.....
Tanuku...	1	88	88	.....	.....
	2	27	27	.....	.....
	3	65	65	.....	.....
		180	180	.....	.....
		467	467	.....	.....

No variations took place in the number and tenure of villages in the year under report, as, will be seen from the above Statement.

The new ryotwary settlement, which has been completely introduced in the Sub-division, is working well.

4. *Season.*

Years.	Months.	Fusly 1276. Inches.	Fusly 1276. Tenths.	Fusly 1277. Inches.	Fusly 1277. Tenths.
1867.	April	.....	.....	.....	.....
	May	1	6	.....	.....
	June	1	3	3	3
	July	8	5½	3	5
	August...	6	5	5	8
	September	6	6	3	5
		24	5½	16	1

Years.	Months.	Fusly 1276. Inches.	Fusly 1276. Tenths.	Fusly 1277. Inches.	Fusly 1277. Tenths.
1867.	October	12	1¼	10	6
	November	1	8	...	9
	December	...	¾	...	...
1868.	January	2	2	...	...
	February	...	...	...	...
	March	...	...	...	...
		16	2	11	5
		40	7¼	27	6

The season was as favorable as last year for agricultural operations. The cultivations of all crops, both dry and wet, were extensive. The supply of anicut water, added to the periodical rains, tended to a good harvest. There were reports of blight to the wet paddy crops in the Undi Talook, but the seasonable rains relieved them immediately, and no loss of crops to any noticeable extent resulted therefrom:—

5. *Sanitary Condition.*

Fuslies.	Deaths from cholera.	Small-pox.	Fever and other diseases.	Loss of cattle.
1276.....	*1,874	549	5,160	5,264
1277.....	24	371	6,995	5,824

* In the comparative figures of last year the talook of Tanuku was included.

The sanitary condition of the division, as far as cholera and small-pox are concerned, was far better than last year; the deaths from cholera being 24 against 1874, and those from small-pox being 371 against 549 in the preceding year.

The division suffered seriously from the effects of fever which prevailed virulently from the month of October 1867 to January 1868. The services of an additional Dresser were also given on my application by the Zillah Surgeon, from whom I had previously obtained a supply of medicines which were distributed, through the Tahsildars, to the several villages which were suffering from the fever.

The number of deaths from fever, however, greatly exceeded those of last year. Cattle disease, too, was very prevalent, the loss under this head amounted to 5,824, or 560 cases more than last year. The cattle of the Sub-division being generally of small value, the loss seems to have not been felt so much by the owners as has been the case in some other districts.

	Attacked.	Deaths.
Cholera	86	24
Small-pox	2,631	371
Fever	13,738	6,995

6. *Prices.*—Owing to the favorable nature of the season, and the slight demand from the neighbouring districts, the prices of all the chief commodities have greatly fallen as, will be seen from the Statement given below:—

	Per Madras Garce.	
	1276.	1277.
	RS. A. P.	RS. A. P.
Paddy, first sort	169 4 2	92 10 6
,, second sort	142 1 1	87 4 4
Cholum	186 5 10	113 0 6
Cumbu	172 7 11	78 8 11
Raggy	171 12 5	107 4 10
Horse-gram	250 1 0	125 2 3
Average price of ten years, from 1268 *to* 1277.		
Paddy, first sort	122 11 8	.....
,, second sort	112 14 0	.....
Cholum	139 0 8	.....
Cumbu	129 2 8	.....
Raggy	128 15 2	.....
Horse-gram	163 2 0	.....

The merchants who had largely hoarded up grain, and the cultivating class severely suffered in consequence. The average price of paddy, first sort, for ten years from Fuslies 1268 to 1277, was Rupees 122-11-8, while the actual price in 1277 was only Rupees 92-10-6. Similarly, there were heavy reductions in the prices of other commodities. There is still a tendency to fall, as the season promises a better harvest than last year.

Description.	Acres.	Shist.	Increase.	
			Acres.	Shist.
Ryots' holdings, Fusly 1276	175,611	4,18,822	.....	.....
Deduct lands given up for Fusly 1277... ...	29,409	68,594	.....	.....
Add lands taken up	48,992	1,06,939	.....	.....
Total holdings of Fusly 1277...	195,394	4,57,166	19,583	38,344

Of the extent given up, acres 5,232, with an assessment of Rupees 8,440, were actually thrown up, and of that taken up, acres 24,010, with an assessment of Rupees 45,733, were really taken up, the difference being acres 18,775, bearing an assessment of Rupees 37,293, which was newly taken up from Government waste. The remaining extent, under the heads "Given up" and "Taken up," was on account of transfers of lands from one man to another and from one head to another, and so on. On the whole, there was a net increase of Amarakam to the extent of acres 19,583, bearing an assessment of Rupees 38,344 over last year.

Cultivation and Settlement.

7. Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	82,560	1,85,671	119,163	2,67,372	36,603	81,701	.....	.....
Wet	93,251	2,33,150	76,231	1,89,794	.....	.....	17,020	43,356
Total...	175,811	4,18,821	195,394	4,57,166	19,583	38,345	.....	.....
Add—								
Water-tax	.....	4,28,759	.....	4,52,042	.....	23,283	.....	.....
Total...	175,811	8,47,580	195,394	9,09,208	19,583	61,628	.....	.....
Add—								
Road Fund charged over two per cent. already charged	.....	15,673	.....	21,319	.....	5,646	.....	.....
Total...	.....	8,63,253	.....	9,30,527	.....	67,274	.....	.....
Deduc—								
Waste remitted	9	27	1,572	3,021	1,563	2,994	.....	.....
Road Fund	.....	24,032	.....	30,394	.....	6,359	.....	.....
Other remissions as per Statement No. 4 ...	.....	953	.....	828	.....	.....	.....	125
Total...	9	25,012	1,572	34,240	1,563	9,228	.....	.....
Remaining beriz	.....	8,38,241	.....	8,96,287	.....	58,046	.....	.....
Add—								
Miscellaneous items	.....	4,65,286	.....	4,59,836	.....	.....	.....	5,450
Total beriz for Fusly 1277...	.....	13,03,527	.....	13,56,123	.....	52,213	.....	.....

The above is a Comparative Statement of the cultivation and settlement of the present and past years; the increase under the head "Dry" was owing to the increased Amarakam, and to the correction of wet lands to dry. The increase under "Wet" was the result of adjusting the classifica-

tion of lands under the Government Proceedings, October 1865, No.——The increase under "Water-tax" was owing partly to the increased wet cultivation, and partly to the charge of water-tax upon full areas of dry fields, portions of which were irrigated. The increase under "Road Fund" was the consequence of the increased Amarakam. The net increase of Rupees 49,274 over the beriz of last year was chiefly the effect of the increased Amarakam.

8. The following Statement will show the Ayacut and cultivation under the various heads of irrigation works:—

Principal sources of irrigation.

Irrigation works.	Talooks.	Jeroyity ayacut.		Jeroyity cultivation.		Water-tax.	Total.
		Acres.	Shist.	Acres.	Shist.		
Anient channel..	Narsapur ...	91,133	2,15,550	43,980	1,07,283	1,39,209	2,46,492
	Undi... ...	33,615	79,454	33,216	78,109	1,32,863	2,10,972
	Tanuku ...	59,954	1,34,678	37,430	83,422	1,49,724	2,33,146
		1,84,732	4,29,682	1,14,626	2,68,814	4,21,796	6,90,610
Wells and Ponds.	Narsapur ...	15,222	14,149	...	...	...	...

Many works and repairs to the existing ones have been proposed and sanctioned in the year under report. Much more land will be brought under cultivation after the sanctioned works are finished. It will, however, take some years before all that is requisite to complete the irrigation and drainage works can be effected. There is nothing which need be specially brought to your notice under this head.

9. *Waste charged and remitted.*

Items.	Acres.	Shist.	Remarks.
Waste charged.			
Fusly 1276.....	32,459	48,097	Acres 3,042.
Do. 1277.....	35,501	63,298	Increase Shist 15,201.
Waste remitted.			
Fusly 1276.....	9	27	Acres 1,563.
Do. 1277.....	1,572	3,021	Increase Shist 2,994.

The increase under the first head was chiefly the consequence of the increased Amarakam. Lands left waste from poverty and neglect of ryots and for pasturage and for fallow are included under this head.

The increase under the second head was caused by granting remissions on lands left waste from want of water, and also on Dalwa lands classed as dry, owing to their not being fit for first crop cultivation. Though these lands are entered as dry in the accounts, they are, in reality, wet lands lying under water in the first crop season, and cultivated usually with Dalwa in summer when the water dries up; a special reference was made to you from Narsapur on this item of remission. By closing the channels for repairs on which these lands depend for irrigation, the cultivation of Dalwa or summer paddy was not carried on. Hence the large remission of assessment under this head.

10. *Remissions.*

Description.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Occasional.....	454	118	...	336
Fixed remission.....	499	710	211	...

Of the remission of Rupees 118 under the first head, Rupees 61 and 57 were on account of lands, the crops of which entirely failed from excess and scarcity of anicut water respectively; of the remission of Rupees 710 under the second head; Rs. 84 were assessment on Jeroyity lands taken up by channels; Rs. 14 were assessment on Jeroyity lands given in exchange for Inams taken up by channels, etc., Rupees 536 were assessment on lands washed away by the Godavery; Rs. 1-2-0

were the assessment of an acre of land taken up permanently for the Public Works; Rupees 10 were assessment on lands occupied by roads; Rupees 21 were assessment on an Inam land at Gaddada in the Narsapur Talook which was at first resumed by the Inam Commissioner and afterwards restored to the original Inamdar; and Rupees 33 were assessment on Jeroyity lands ordered by the Board in their Proceedings, Nos. and dates as per margin, to be given for dwelling sites at the villages of Sivacode palem and Kottapalli lanka, which have been washed away by the Godavery.

20th December 1863, No. 9,038.
11th July 1867, No. 4,315.

11. *Cultivation of special crops.*

Items.	Fusly 1276.		Fusly 1277.		Increase in acres.	Decrease in acres.
	Acres	Shist.	Acres.	Shist.		
Sugar-cane.....	924	4,447	637	3,061	.....	287
Cotton	5,618	16,798	4,038	11,814	.....	1,580
Indigo.....	143	158	98	87	.....	45

The decrease in Sugar-cane cultivation was no doubt in consequence of charging the full areas of fields though portions only were irrigated. The decrease in Cotton cultivation was owing to the reduced price of the article. The Indigo cultivation was not extensively carried on in the Sub-division, where there was no cultivation of the plant at all in Fusly 1275; but in last year acres 143 were cultivated in the Narsapur Talook. In the year under report the cultivation of this plant was confined to that talook alone. No special cause can be attributed to the falling off in its cultivation.

12. The following Statement will show the whole demand of the Sub-division, compared with that of the preceding Fusly:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1. Shotriyam Jodi.....	11,886	11,850	...	36
2. Ryotwar.....	8,38,242	8,96,287	58,045	...
3. Miscellaneous...	4,65,286	4,59,836	...	5,450
	13,15,414	13,67,973	52,559	...
Particulars.				
1. Narsapur.....	4,94,262	5,17,768	23,506	...
2. Undi.....	3,23,169	3,45,353	22,184	...
3. Tanuku.....	4,97,983	5,04,852	6,869	...
	13,15,414	13,67,973	52,559	...

The decrease under "Shotriyam Jodi" was the result of the Inam Commissioner's subsequently reducing the amount of quit-rent originally charged by him on certain Agraharams in the Tanuku Talook. The increase under "Ryotwar" was for the reasons given in paragraph 8. The decrease under the head "Miscellaneous" will be explained in the following paragraph.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1. Water-tax on Inams, etc.....	3,13,748	3,04,857	...	8,891
2. Jodi and quit-rent in Government talooks and Zemindary and proprietary estates... ...	59,942	60,063	121	...
	50,888	62,167	11,279	...
3. Assessment on lankas or islands.....	40,708	32,749	...	7,959
4. Sundry items.....	4,65,286	4,59,836	...	5,450

13. The decrease under "Water-tax" was chiefly due to the second crop. Tirvajasti not being fully included in the current year's demand in consequence of the accounts of about twenty-four villages in the Narsapur Talook not being ready before the close of the Demand Account. The slight increase under "Jodi and quit-rent" was the result of the reclassification of some Inams from dry into wet by the Inam Commissioner, who at the same time raised the quit-rent, with reference to the wet assessment borne by those lands.

The increase of assessment under lankas resulted from some of those which were sold at auction as usual realising higher rents than last year.

The decrease under sundry Items resulted from various minor items being less in demand than last year.

In the water-tax, namely, Rupees 3,04,857, Rupees 28,488 payable by the Nidadavole and Bajarzhalli Zemindarnees is included. The necessary information on the subject being nearly ready, a separate report will shortly be submitted to you or Board's disposal.

14. The amount of water-tax left off in the year under report will be explained below:—

		Rs.	A.	P.
1.	On account of lands, the crops of which sustained entire loss from too much water	626	0	0
2.	On account of lands left waste from do. do	694	0	0
3.	On account of lands, the crops of which were entirely destroyed by want of water	256	0	0
4.	On account of lands flooded by salt water	550	0	0
5.	Carem lands	14	0	0
6.	Partial reduction of water-tax in consideration of the inadequate supply of water	1,335	0	0
7.	Partial water-tax remitted in consideration of the large size of fields, small portions of which were only irrigated and cultivated	113	0	0
		3,588	0	0

There was a large decrease under this head owing to the good supply of anicut irrigation.

15. The following is a comparative abstract Statement of collections in the Sub-division:—

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Shotriyam Jodi ...	2,353	10,732	13,085	967	10,846	11,813	...	1,272
Ryotwar...	10,579	8,00,730	8,11,309	30,085	8,74,426	9,04,511	93,202	...
Miscellaneous... ...	54,037	3,64,777	4,18,814	94,255	3,44,621	4,38,876	20,062	...
	66,969	11,76,239	12,43,208	1,25,307	12,29,893	13,55,200	1,11,992	...

The increase of collections, namely, Rupees 1,11,992, was due to large arrears being collected in the year under report, and also to the current demand being greater than last year. The remaining current balance of the talooks are stated below:—

Narsapur	35,005	Up to August 1868.
Undi	48,285	
Tanuku	18,418	

Of the balance against Narsapur Rupees 15,806 are held in abeyance, a greater portion of it being water-tax on wet Service Inams, and the rest, namely, 19,199, will be collected.

Of the balance against Undi, Rupees 28,811 are held in abeyance, Rupees 18,626 being water-tax on wet Service Inams; Rupees 9,830 being water-tax on Inams treated by the Inam Commissioner as wet, and the rest, namely, Rupees 355, being erroneous demand the remainder, namely, Rupees 19,474, will be collected.

Of the balance against Tanuku, Rupees 3,168 being water-tax on wet Service Inams, are held in abeyance, and the rest, namely, Rupees 15,250, will be collected.

Orders have been frequently issued to the Tahsildars for the collection of balances; they are much to blame for their carelessness in leaving the current demand to fall in arrears. I have again issued strict orders that they should without delay sell the property already attached by them, and also attach other property, if any, for the remaining balance.

16. *Old arrears.*—The following Statement will exhibit the old arrears outstanding against Sub-division:—

Fuslies.	Balance.			Irrecoverable as classed in Fusly 1277.										Irrecoverable as classed in Fusly 1276.			Total.		
				Of which amount classed as recoverable.			Doubtful.			By death.		By desertion.		By poverty.		By other causes.		Total.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
276.....	74,169	11	2	7,940	14	0	48,287	15	9	359	4	8	672	2	6	237	12	0	16,671	10	3	17,940	13	5
275.....	58,251	8	4	2,976	9	2	37,784	8	6	665	13	5	972	0	1	2,773	10	9	4,941	4	11	9,352	13	2
274.....	18,717	10	1	1,141	0	2	12,586	10	7	278	2	6	289	10	8	220	1	3	1,568	12	9	2,356	11	2
273.....	7,377	9	10	811	8	6	4,564	1	8	167	12	1	260	4	5	258	11	1	553	8	8	1,240	4	3
272.....	928	6	10	...	...	...	354	15	8	6	15	11	28	10	0	63	13	7	16	11	2	116	2	8
271.....	10,483	0	7	7	8	7	10,366	15	11	46	5	2	...	...	...	2	4	0	...	...	...	48	9	2
270.....	210	7	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1,70,138	6	7	12,877	8	5	1,13,945	4	1	1,524	5	9	2,222	11	8	3,556	4	8	23,751	15	9	31,055	5	10

Fuslies.	Total.			Irrecoverable as classed in Fusly 1276.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
276.....	17,940	13	5	...	...	...	17,940	13	5
275.....	17,490	6	8	8,137	9	6	17,490	6	8
274.....	4,989	15	4	2,633	4	2	4,989	15	4
273.....	2,001	15	8	761	11	5	2,001	15	8
272.....	573	7	2	457	4	6	573	7	2
271.....	108	8	1	59	14	11	108	8	1
270.....	210	7	9	210	7	9	210	7	9
	43,315	10	1	12,260	4	3	43,315	10	1

The old arrears amounted to Rs. 2,95,444-13-3 up to end of Fusly 1276, of which Rs. 76,315-14-7 were collected and Rs. 48,990-9-3 were sanctioned by Government to be remitted in Fusly 1277, and the remainder, namely, 1,70,138-6-7, has to be disposed of. Of this amount, Rs. 1,13,945-4-0 were classed by me as doubtful, and will be, therefore, inquired into more fully at the ensuing Jummahbundy and readjusted according to circumstances. Of the amount of Rupees 12,445-5-10 recommended by me in Fusly 1276 to be remitted, Rupees 185 1-7 have since been collected, leaving a balance of Rupees 12,260-4-3 to be still remitted; the remaining balance, namely, Rs. 31,055-5-10 was inquired into by me at the last Jummahbundy, and classed as irrecoverable, Rupees 1,524-5-9, being due by deceased ryots; Rupees 2,222-11-8 being due by those who have absconded; and Rupees 3,556 by paupers who have left no heirs nor property; Rupees 17,349-11-0 being partly excess demand, and mostly water-tax erroneously charged on wet lands subsequently corrected to dry; Rupees 108-14-10 being assessment on lands taken up by Public Works; Rupees 297-11-4 being assessment on lands washed away by the Godavery; Rupees 18-9-8 being assessment on jeroyity lands made over as dwelling sites to the villages of Sinakodu and Kottapalli lanka as stated in paragraph 11 of this report; Rupees 16 being the unrecovered amount of the village remittance of Kottapalli lanka stolen by a robber who was sentenced by the Sessions Court to imprisonment; Rupees 5,961-0-11 being water-tax due on Inams subsequently treated by the Inam Commissioner as wet.

I have, therefore, the honor to request that you will be good enough to obtain the sanction of Government to write off the whole irrecoverable balance of Rupees 43,315-10-1 particularised above.

I have issued strict orders to the Tahsildars for the speedy realisation of the recoverable balance, namely, Rupees 12,877-8-5.

17. Processes under Act II. of 1864 were issued for the collection of an arrear of Rupees 34,363 due by 853 ryots in 172 villages, and property to the value of Rupees 30,592 was actually brought under attachment; of this, property to the value of Rupees 8,202 was only sold for Rupees 7,164.

18. None of the public Servants acquired newly any landed property in the year under report.

19. The village accounts have been examined by the Huzoor and Talook Establishments, and found to be generally correct. The mistakes found have been pointed out to the Curnums for their future guidance. The talook accounts have been examined by myself, as directed in Standing Circular No. 5 of 1864, and the slight inaccuracies noted by me were then and there pointed out to the Tahsildars for their information.

20. *Vaccination.*—One hundred and fifty-four persons were vaccinated by the Dresser attached to my Office, and of these one hundred and eleven were successful.

21. I have been generally satisfied with the conduct of my subordinates. The Sub-division Sheristadar has fully maintained with me the character he has hitherto borne for ability and integrity, and I have great pleasure in adding my testimony to that of my predecessors as to his good conduct throughout.

Narsapur Tahsildar, E. Ethirajulu.—I was well satisfied with his conduct and work, and regretted that he found it advisable on account of his health to seek a transfer to another district.

Undi Tahsildar Rahimohiddien was only recently promoted to this talook, but showed in the Jummahbundy that he had already made himself thoroughly conversant with the ryots of his talook and their wants.

Tanuku Tahsildar Sundarajulu also performed his work generally to my satisfaction.

(Signed) T. G. HORSFALL,
Acting Sub-Collector.

(True Copy.)

(Signed) J. FRASER,
Collector.

SETTLEMENT REPORT

OF

KISTNA.

I HAVE the honour to submit my report on the Settlement of the Kistna district for Fusly 1277, with the prescribed Statements.

2. The annexed Statement shows the Officers by whom the several talooks were settled, the period occupied by the Settlement, and the number of puttahs distributed:—

Names of Officers.	Names of Talooks.	Number of Villages.	Period occupied for the settlement of each talook.	Number of puttahs issued.
1	2	3	4	5
			Days.	
G. Thornhill, Esq., Collector	Repally	149	20	2,820
	Bapatla	91	16	2,560
W. Wilson, Esq., Acting Collector	Gudewada	198	16	1,038
	Bunder	72	9	415
Do. as Sub-Collector	Guntoor	130	3	1,610
J. C. Hughesdon, Esq., Actg. Sub-Collector ...	Krosur	162	13	1,127
	Nandigamah ...	120	15	953
A. J. Stuart, Esq., Acting Head Assistant Collector.	Bezwada	72	12	693
	Vissannapeta ...	15	4	95
	Palnad	137	22	1,897
Mr. C. E. Plunkett, General Dy. Collector.	Rajapeta	122	18	1,069
	Vinukonda	83	13	1,364
	Total...	1,351	161	15,641

3. Puttahs were issued according to the form received with the Board's Circular Memorandum, dated 26th March 1866, for land newly taken up.

4. There is no alteration in the number and classification of villages. They remain as they were last year as shown in the subjoined Statement:—

Description of the Villages.	Fusly 1276.	Fusly 1277.
1. Ryotwary villages	1,351	1,351
2. Whole rent villages	1	1
3. Shrotriem villages	205	205
4. Sarva Mokhassa villages	15	15
5. Jaghire villages	2	2
6. Villages paying no land assessment	5	5
Total...	1,579	1,579

Season.

5. The season, though an improvement on that which immediately preceded it, was not on the whole favourable. The early rains were neither seasonable nor sufficient, and the later rains from August to October, which were very heavy, proved injurious in some localities. In the Delta taloks of Repalli and Bapatla, the anicut channels overflowed, breached their embankments, and flooded a considerable extent of country, and the wet crops in those places were submerged and damaged. From excess of rain in September the Pedda Jonna suffered much in some parts of the district. The crops in the Collair islands, both Sarwa and Dalwa, suffered greatly from deficiency of rain and the ravages of insects.

6. The following abstract shows the average rain-fall in the district in comparison with Fusly 1276:—

Months.	Fusly 1276. I.	Fusly 1276. C.	Fusly 1277. I.	Fusly 1277. C.
1. April 1867.	0	7	0	69
2. May ,, ...	0	61	1	40
3. June ,, ...	0	78	1	77
4. July ,, ...	3	10	1	97
5. August ,, ...	4	58	6	47
6. September ,, ...	3	10	8	83
Total...	12	24	21	13
7. October ,, ...	8	68	7	26
8. November ,, ...	0	80	0	20
9. December ,, ...	0	9	0	62
10. January 1868	0	47	.....	...
11. February ,, ...	.....	.....	.....	...
12. March ,, ...	.....	.....	.....	...
Total...	10	4	8	8
Grand total...	22	28	29	21

Sanitary Condition.
1. Palnad.
2. Nuzid Division.
3. Nandegama.
4. Bezwada.
5. Tajapeta.
6. Nissanapeta Division.

7. The general health was as good as usual, and the number of deaths from Cholera is much less than it was last year. Small-pox was prevalent, and in the taloks noted in the margin Fever of a fatal kind prevailed. The

mortality of the year and its causes are shown in the following table:—

From diseases or violence.	Deaths. In Fusly 1276.	Deaths. In Fusly 1277.
1. Cholera	6,641	1,390
2. Small-pox	967	1,281
3. Jungle Fever	3,551	3,835
4. Old age	2,997	1,119
5. Other diseases	11,207	10,251
Accidents ... 6. Drowning	174	209
Accidents ... 7. Snake bites	62	70
Accidents ... 8. Wild Beasts	11	3
Accidents ... 9. Other accidents...	74	118
Suicides ... 10. Hanging	2	7
Suicides ... 11. Drowning	26	47
Suicides ... 12. Poison	...	1
Suicides ... 13. Other accidents	9	5
14. Murders	8	13
Total ...	25,724	21,649
Of which, namely, Males	13,649	11,499
Of which, namely, Females...	12,075	10,150
Total ...	25,724	21,649

Statement No. 2.

8. Prices fell considerably in the year under report, owing to the abundance of grain for sale in the local markets. There was a great diminution in the quantity of grain exported both by land and sea, while the quantity imported from the Godavery district was greater than in last year. In the following Statement the exports and imports by sea are given in comparison with Fusly 1276. Wages remained much the same as in previous years:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Exports	15,90,290	7,89,485	.....	8,00,805
2. Imports	54,272	83,300	29,028	.....

Statement No. 3.

9. This Statement shows the Ryots' holdings and cultivation with the net beriz of the talook. The particulars of the Ryots' holdings in regard to land relinquished and taken up, and the waste remitted, are given in the enclosure A.

Enclosure B.

10. There is no Sugar-cane in the district. In the area cultivated with Cotton, there is an increase of 35,091 acres, the total area under Cotton this year being 2,23,567 acres. In the area cultivated with Indigo there is a decrease of 4,024 acres, the total area under Indigo being 10,285 acres. These crops being grown almost entirely for exportation, the area cultivated with them depends greatly upon the advances given by the Merchants.

Enclosure C.

11. In the year under report no land was given on Progressive Cowle. Subjoined is an abstract of the Settlement of the present and past Fuslies:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
		Rs.		Rs. A. P.				
Dry	14,56,440	22,23,032 11 4	14,75,163	22,44,337 0 2	Rs. 18,723	Rs. 21,297	Rs.	Rs. .....
Wet	1,53,336	8,47,333 12 6	1,42,176	8,09,622 15 4	.....	.....	11,160	37,711
Total...	16,09,776	30,70,373 7 10	16,17,339	30,53,959 15 6	18,723	21,297	11,160	37,711
Assessment on second crop	...	1,179 2 9	...	... ...	.....	.....	.....	1,179
Additional assessment.	...	... ...	...	... ...	.....	.....	.....	.....
Water-rate	...	9,282 2 4	...	16,379 6 7	.....	7,097	.....	.....
Road Fund	...	46,678 2 9	...	85,205 5 10	.....	38,527	.....	.....
Village Service Fund .	...	64,617 2 0	...	65,120 8 2	.....	503	.....	.....
Total...	...	31,93,130 1 8	...	32,20,665 4 1	.....	67,424	.....	38,890
Deduct Remissions.								
Road Fund...	...	46,678 2 9	...	85,205 5 10	.....	38,527	.....	.....
Village Service Fund.	...	64,617 2 0	...	65,120 8 2	.....	503	.....	.....
Other remissions enumerated in Statement No. 4	...	1,55,836 2 6	...	1,19,569 12 5	.....	.....	.....	36,266
Total...	...	2,67,131 7 3	...	2,69,895 10 5	.....	39,030	.....	36,266
Remaining Demand...	...	29,24,998 10 5	...	29,50,769 9 8	.....	25,771	.....	.....
Add sundry Items ..	...	3,11,941 3 4	...	3,18,553 5 11	.....	6,612	.....	.....
Total...	...	32,36,939 13 9	...	32,69,322 15 7	.....	32,383	.....	.....

12. In the dry an increase of acres 18,723 in area and of Rupees 21,297 in assessment is shown. This is attributable chiefly to the ordinary extension of cultivation. The wet shows a decrease in area of 11,160 acres and of Rupees 37,711 in assessment. The decrease is due partly to the want of seasonable rain, in consequence of which a great part of the Collair islands for which *permanent puttahs are not given*, remained uncultivated, and partly to relinquishments consequent on the introduction of the new Settlement rates. Under the joint rent system, a considerable extent of irrigated land was assessed at consolidated rates, much below the present water-rate of 4 Rupees an acre, and it was anticipated that the imposition of a Water-rate of 4 Rupees in addition to Land Assessment would have the effect at first of causing extensive relinquishments.

13. There was also a falling off in the wet cultivation in the Divi division of Bunder talook, owing to the freshes in the Kistna not having risen high enough to fill the tanks. In four villages only some of the tanks, the feeders to which are on a low level, received limited supplies of water. The tanks in this division do not receive a full supply of water till the river rises fourteen or fifteen feet above the crown of the anicut, and the existing system of irrigation is in consequence very precarious.

14. The increase in the water cess is owing to irrigation supplied to the dry crops in the months of November and December 1867, when rain was deficient.

15. The increase in the Road Fund is owing to the cess having been charged for the whole year, whereas in the last year it was charged for six months only.

16. The principal sources of irrigation are in the Delta, the Kistna, and its channels, and in the uplands, tanks rain-fed or filled by jungle streams. There is also the Collair lake and the Nagoolaroo a river in the Palnad.

17. The extent of ayacut and cultivation under the different sources of irrigation, and the actual revenue derived from them, are shown in the following summary:—

Sources of irrigation.	Ayacut.	Assessment.	Cultivation.	Assessment.	Remission.	Balance or Demand leviable.
1	2	3	4	5	6	7
1. Anicut channels including tanks supplied by them ...	1,59,813	9,02,421 10 8	1,14,003	6,54,482 4 4	32,801 2 6	6,21,681 1 10
2. Collair .	14,238	58,494 0 0	3,421	15,720 14 0	1,167 13 0	14,553 1 0
3. Tanks .	46,438	2,39,995 5 8	22,683	1,29,944 0 2	18,918 3 11	1,11,025 12 3
4. Hill Streams .	2,310	10,691 3 4	2,068	9,475 12 10	43 4 10	9,432 8 0
Total...	2,22,799	12,11,602 3 8	1,42,175	8,09,622 15 4	52,930 8 3	7,56,692 7 1

18. The ruined tanks surrendered to private enterprize up to the end of the Fusly are eleven in number. Their position, ayacut, cultivation, and assessment, are exhibited in the following Statement:—

Talooks.	Number of tanks.	Ayacut.	Assessment.	Cultivation.	Assessment.
		Acres.	Rs. A. P.		Rs. A. P.
Guntoor	1	61	182 2 1	61	182 2 1
Nandegama	3	78	194 10 0	78	194 10 0
Vinukonda	5	48	106 13 2	48	106 13 2
Palnad	2	109	271 14 0	48	119 9 0
Total.....	11	296	755 7 3	235	603 2 3
Particulars.					
As per last year's account	10	268	683 4 4	207	530 15 4
This year	1	28	72 2 11	28	72 2 11

19. Statement No. 4 shows the various items of remission granted.

Shavy.

20. Under this head was remitted a sum of Rupees 448, being a decrease of Rupees 189 on last year.

Loss of Produce.

	Rs. A. P.
Fusly 1276.....	21,954 13 5
,, 1277.....	26,921 9 2
Difference...	4,966 0 0

21. For loss of produce a sum greater by Rupees 4,966 than in last year was remitted. The greater part of this remission was rendered necessary by the damage done to wet crops in Repalli and Bapatla talooks by floods in September 1867. The tracts that suffered most were the Romperu valley in Bapatla talook and the land between the main channels and the Tungabudra in Repalli talook; but in other talooks also remission on account of loss of produce was given to the amount of Rupees 3,810-6-6. The remission took the form of a per-centage reduction in the assessment of the tract of country injured.

22. The increase in the Bunjar remission is due to the quantity of land left waste in consequence of the insufficient supply of water received into the tanks.

Fasal Cummee.

23. This item occurs only in the Vissannapeta estate, according to the custom of which two-crop land, if only cultivated once, receives remission. In accordance with the Judgment of the Privy Council this estate has now been surrendered to Kavali Venkata Narrainappa.

Allowances for Village servants.

24. The increase of Rupees 210 under this head is due to the salaries of some of the Munsiffs having been increased under the orders of the Board, dated 7th June 1849.

Badu Inams or money grants of Land Revenue to Curnums at the rate of 6¼ and 12½ per cent. on the Sarwa and Dalwa assessment of the Collair islands.

Statement Nos. 5 and 6.

Statement No. 7.

25. These Inams ceased with the new Settlement with the exception of a small sum, which continues to be paid to the present holders fortheir lives under Government Order, dated 27th February 1858.

26. These Statements call for no remark. A separate Memorandum explaining the nature of each item accompanies No. 5.

27. A Comparative Abstract Statement of Collections in the past and present Fuslies is subjoined:—

Items.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.
Land Revenue.					
Permanently settled	1,32,021	1,93,095	3,25,116	1,11,483	.....
Shrotriem Jody	779	31,108	31,887	.....	960
Ryotwar	51,514	28,78,956	29,30,470	33,017	.....
Miscellaneous	70,403	2,31,521	3,01,924	.....	16,985
Total	2,54,717	33,34,680	35,89,397	1,44,500	17,945
Abkarry	23,518	1,29,222	1,52,740	21,510	.....
Salt	.....	7,52,431	7,52,431	.....	5,47,947
Sea Customs	.....	6,126	6,126	.....	1,354
Land Customs	.....	.....	.....	.....	.....
Stamps	.....	1,19,100	1,19,100	19,268	.....
License-tax	.....	46,246	46,246	30,096	.....
Total	23,518	10,53,125	10,76,643	70,874	5,49,301
Grand total	2,78,235	43,87,805	46,66,040	2,15,374	5,67,246
				Deduct Increase	2,15,374
				Net Decrease	3,51,872

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.
Land Revenue.			
Permanently settled	60,567	1,53,066	2,13,633
Shrotriem Jody	953	31,894	32,847
Ryotwar	42,308	28,55,055	29,97,453
Miscellaneous	92,100	2,26,809	3,18,909
Total	1,96,018	32,66,824	34,62,842
Abkarry	7,806	1,23,424	1,31,230
Salt	.....	13,00,378	13,00,378
Sea Customs	.....	7,480	7,480
Land Customs	.....	.....	.....
Stamps	.....	99,832	99,832
License-tax	.....	16,150	16,150
Total	7,806	15,47,264	15,55,070
Grand total	2,03,824	48,14,088	50,17,912

Permanently settled.

28. The increase of Rupees 1,11,483 under this head is due to the realization of arrears of the Peshcush of last year, and to the punctual payment of kists in the current year.

Jody in Shrotriem Villages.

29. The decrease under this head is due to the assessment of the Sarí lands in the Shrotriem villages having been transferred to Land Revenue Miscellaneous, agreeably to the Orders of the Board of Revenue, dated 6th March 1868, No. 1,617.

Ryotwary.

30. The increase under this head is due first to the natural extension of dry cultivation, second to the increase of assessment on some of the Taragaty lands, and third to the realization of Ryotwar arrears outstanding at the commencement of the Fusly.

Miscellaneous Items.

31. The decrease in the collections under this head is due chiefly to the reduced balance remaining at the commencement of the current Fusly.

Abkarry.

32. The increase under this head is due to the collection of the arrears of last year.

Salt.

33. The decrease in the Salt revenue amounts to Rupees 5,47,947. The annexed Statement of the Salt Revenue for the last five years shows that last year's revenue was unusually high, and that the revenue of the present year is about the same as that of Fusly 1275. During Fusly 1276 the price of salt was very high in the Nizam's territories, and this caused an unusually large quantity to be sent there from the Kistna district:—

Fuslies.	Revenue. Rs.	A.	P.
1272	7,95,070	4	1
1273	8,03,643	7	10
1274	6,81,683	4	0
1275	7,50,679	15	2
1276	13,00,378	4	10
1277	7,52,431	0	2

Sea Customs.

34. The decrease under this head is due to the decreased exports and imports to and from foreign ports.

Stamps.

35. The increase in the Stamp Revenue is due to the introduction of Act No. 26 of 1867.

License-tax.

36. The increase under this head is due to the operation of the Act during the whole of the year under report, whereas it was in force only during the latter part of last Fusly.

Statement No. 8.

37. This shows the particulars of arrears of all sources of revenue for former Fuslies. The items which constitute the amount recommended for remission are hereunder mentioned:—

	Rs.	A.	P.
1. Arrears due from deceased Ryots	6	8	9
2. Do. from Ryots who have absconded	198	7	3
3. Do. from Ryots who have become paupers	1,502	7	6
4. Do. quit-rent on Inams which have reverted to Government	56	0	0
5. Arrears of quit-rent due from Fusly 1269, on certain Inams in Chintalapaty Vantu Zemindary, the puttahs granted by the Inam Commissioner to their holders having been cancelled subsequently on the ground that they were granted for service to be rendered to the Zemindar	457	10	0
	104	13	1
6. Arrears due on land found deficient on measurement	16	1	0
7. Do. on Government lands taken up for Public Works			
8. Do. on swamp lands, which were taken up for cultivation by Mr. Hawkins at Masulipatam town before the Cyclone, and subsequently sold and purchased on account of Government	600	0	0

9. Arrears due on wet lands left waste, for which the officers of Public Works Department have given certificates that the irrigation has permanently failed.	2,407	15	8
10. Assessment due on a disputed Inam, which was first assessed and afterwards continued as Inam by the Inam Commissioner	29	5	9
11. Amount usually deducted from Beriz on account of the emoluments of Curnums of Santaravur village in Bapatla talook	70	0	8
12. Curnums' perquisites usually deducted from the Beriz of certain villages in Guntoor talook..	144	0	0
13. Bediga due from Fusly 1263 to 1276 on Service Inams of the Curnums of Jalady village in Rajapeta talook, the collection of which was ordered by the Sub-Collector to be suspended pending the introduction of the Settlement, as the Curnums have no other emoluments	308	0	0
14. Water cess charged on dry Inams subsequently declared by the Inam Commissioner to be usual wet	383	6	5
15. Water-tax charged twice in the accounts	251	15	8
16. Quit-rent not agreed to by the Inamdar	4	4	0
17. Arrears of quit-rent on Inams which have been relinquished...	22	5	7
18. Quit-rent on Inams taken up for the beds of tanks in Bezwada and Gudewada talooks...	30	4	0
19. Water-tax charged by mistake on lands not irrigated	11	0	0
20. Amount of Pullary tax to be repaid to the ryots cultivating the Collair Islands...	161	10	2
21. Vandra resumed by the Sub-Collector but subsequently ordered to be continued	29	3	6
22. Assessment of land under dispute which was subsequently decided to be Inam	10	8	0
23. Tax on fruit trees blown down by the Cyclone of 1st November 1864 ...	9	4	0
24. Fines refunded in appeal under Regulation IX. of 1822	50	0	0
25. On account of the items "Dasara" and "Sevaratry" expenses included in the Dowle of Vissannapeta Estate, the collection of which was suspended... ...	66	0	0
26. Water cess levied on lands converted from dry into wet in the Vallur Zemindary, which were subsequently found on inquiry to be usual wet lands... ...	226	1	0
27. Arrears of water rate on Inams flooded	372	8	9
28. Do. of quit-rent on Inams subsequently reduced by the Inam Commissioner:	676	11	0
29. Do. of Bediga on Inams levied in excess	87	0	0
30. Assessment of certain Seri land occupied by a Catholic Chapel at Podaparemi village in Guntoor talook	3	1	4
31. Jody on Inams not under enjoyment	94	3	6
32. Do. on Service Inams relinquished	5	12	5
33. Sist of Seri land yearly remitted on account of Mohatads in Gangulagunta village, Palnad talook	15	1	4
34. Quit-rent of an Inam usually remitted on account of a village Mohatad's service (should be struck off for ever)...	23	2	5
35. Amount of collection embezzled by a Curnum	8	0	0
36. Quit-rent on Inams which at present exist only on paper and have no defined locality	6	4	0
37. Arrears of Sist on lands converted into freehold	12	9	2
Total...	8,461	9	11
Add amount recommended in the last year's report to be remitted...	4,486	11	1
Grand Total...	12,948	5	0

Statement No. 9 Arrears.

38. The increase under the head "Arrears" is owing to a large balance outstanding at the beginning of the Fusly, and to the collection of the greater part of this balance during the Fusly.

Extra Sources.

39. The causes of increase and decrease in the Abkarry, Sea Customs, Salt, and Stamps, have been explained above in paragraphs 32 to 36.

Charges.

Refunds of Land Revenue.

	Rs.	A.	P.
Fusly 1276	1,971	14	3
,, 1277	2,878	14	9
Difference...	907	0	0

40. There is a net increase of Rupees 907 under the head "Refunds" which includes the following items:—

	Rs.	A.	P.
1. Amount refunded to some of the purchasers of land in the bed of the tank in Repalli village sold by public auction as per Order of Government, dated 24th April 1868, No. 1,104, communicated with the Board's Proceedings, dated 2nd May 1868, No. 3,232	1,648	7	5
2. Amount refunded to Meerally Abdul Raza Amarulla Sahib on account of arrears of quit-rent due on his Inam from Fusly 1270 to 1274, both inclusive, which was collected and carried to account, but which the Inam Commissioner decided ought not to have been collected.—Vide Government Proceedings, 22nd January 1868, No. 167, Board's Proceedings, 28th January 1868...	205	0	0
3. Amount refunded to the Curnums of Cowloor village in Bezwada talook on account of the proceeds of their Inams while under attachment, pending inquiry into their title—Vide Government Order, 20th January 1868, No. 148, Board's Proceedings, 24th January 1868	84	9	4
4. Amount refunded to Kotamraze Nageswera Row on account of the proceeds of his Inam while under resumption—Government Order, 3rd October 1867, No. 2,318, Board's Proceedings, 8th October 1867	122	9	8
5. Amount refunded to the Zemindar Chintalapaty Vantu on account of quit-rent collected on certain Kattubady Inams in the villages of Jayenty and Peddavaram, the Settlement of the Inam Comissioner on which was cancelled—Vide Government Proceedings, 22nd April 1868, No. 1,069, Board's Proceedings, 12th May 1868	285	0	0
6. Amount refunded to Palaparty Ramayemma on account of the proceeds of her Inam while under attachment pending inquiry into its tenure—Government Proceedings, 22nd May 1867, No. 1,155	136	14	9
Refunds of Sundry items	396	5	7
Total...	2,878	14	9

Salaries of Collectors, etc.

41. The decrease under this head is owing to the absence of the Collector on other duty and the absence of a confirmed Sub-Collector.

Tent allowance and House Rent.

42. The increase under this head is due to the increased rates of extra tentage allowed under the Board's Circular, No. 379-4.

Establishments.

43. The increase of Rupees 68 under this head being insignificant calls for no remark.

Saderwarid.

44. The decrease is due to paper having been supplied from Madras and to increased economy in the use of lamp oil and sundry articles.

Miscellaneous.

45. The increase under this head is due to the cost of new Almirahs, which were made and supplied to all Talook Cutcherries for the preservation of the records under estimates sanctioned by the Board.

Salt—Salaries.

46. The increase is due to a portion of the salaries of the Salt Deputy Collector and two Salt Superintendents for last Fusly having been disbursed in this Fusly, owing to their absence on privilege leave at the end of last Fusly.

Sader.

47. The remark made on this item under Land Revenue applies equally to this.

Batta.

48. The increase is due to the Salt Deputy Collector having travelled more than he did last year.

Purchase of Salt and Manufacturer's Share.

In Fusly 1276...	29,397
,, 1277...	59,964
Increase...	30,567

49. The increase under this head is owing to the increased manufacture of salt in consequence of the unusually large sales in Fusly 1276.

Salt Russums.

50. The increase of Rupees 96 is due to a portion of the Russums of the past year having been debited in the present one.

Salt Contingencies.

51. The increase under this head is due to the cost of destroying swamp salt and to repairs made to platforms, etc.

Stamps.

Fusly 1276...	3,515
,, 1277...	4,298
Increase...	783

52. The increase is due to the increased sales of stamps and the introduction of the discount system.

Stamp Contingencies.

Fusly 1276...	1,172
,, 1277...	1,549
Increase...	377

53. The increase is due to the refunds of stamp duty under the certificates of the Courts.

Statement No. 10.

54. At the beginning of the Fusly there were in store throughout the district Indian Maunds 12,04,659-30 of salt. To this were addedduring the year Indian Maunds 8,83,438, making a total of Indian Maunds 20,88,097-30. Out of this quantity Indian Maunds 4,54,630-20 were sold during the year under report, and Indian Maunds 3,75,215-19 were debited to wastage under the sanction of Government, dated 21st December 1867, so that the estimated balance in store at the close of the year was Indian Maunds 12,58,251-31. There was neither export nor import of salt by sea during the Fusly.

Statement No. 11.

55. In 245 heaps sold by retail, which, when stored, contained Indian Maunds 2,85,687-20, there was found a decrease or wastage of Indian Maunds 18,603-20, for writing off which sanction is requested.

56. Statement No. 12 shows the collections of Sea Customs for Fusly 1277.

Village Accounts.

57. In the Repalli, Bapatla, and Bunder talooks settled by Mr. Thornhill, he examined these accounts and noticed errors by fine.

58. A Statement of lands acquired by Public Servants is not sent herewith, as no land has been newly acquired this year.

59. Under the Board's Proceedings, dated 23rd July 1868, No. 5,363, the sum of Rupees 3,502-15-10 has been remitted in the Gudewada talook; but as the Board's Orders did not arrive

till after the end of the Fusly, this amount is still included in the demand. I request that the Board will be pleased to obtain the sanction of Government for writing off this sum of Rupees 3,502-15-10.

60. In the Talagadadeevi village in Bunder talook some acres of land were taken up for wet cultivation in Fusly 1277 under the Doorga tank; but as the Kistna freshes failed, the ryots obtained no water and were obliged to raise dry crops. The water-rate on that land, amounting to Rs. 161-10-0, was not remitted at the Settlement owing to the delay of the Talook Officers who failed to furnish in time the report called for by the Collector. After the Settlement, on receipt of the Tahsildar's report, the collection of this amount was suspended, and I request the Board's sanction for striking out of the demand the sum of Rupees 161-10-0.

61. The conduct of Subordinate Officers calls for no particular remark from me as I took charge of the district at the end of the Fusly. The duties of Serishtadar were performed during the year by Turaga Narasingam in the absence of the Serishtadar who acted as Deputy Collector in charge of the Treasury.

KISTNA,
30th September 1868.

(Signed) W. McQUHAE,
Acting Collector.

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SETTLEMENT REPORT

OF

NELLORE.

I HAVE the honour to submit my Jummahbundy Report for Fusly 1277, together with the usual Statements and the reports of the Sub-Collector and the Deputy Collector in charge of the Salt Department.

Villages at which the Settlement was made.

2. The following is an abstract of Statement No. 1 showing the villages at which the Settlement was made, the time occupied in the settlement of each talook, and the names of the officers who conducted the Jummahbundy:—

By whom the Jummahbundy was made.	Names of talooks.	Where made.	Dates by which completed.
J. A C. Boswell, Esq.	Nellore	Nellore	From 6th to 11th January 1868.
		Allur	From 10th to 15th February 1868.
	Gudur	Guduru	From 18th to 23rd February 1868.
		Krishnapatnam	From 1st to 9th April 1868.
A. C. Burnell, Esq., Sub-Collector	Ongole	Pellur	From 16th to 25th April 1868.
		Addanki	From 13th to 27th February 1868.
	Kanigiri	Kanigiri	From 7th to 9th March 1868.
		Pedda Alavalapad	From 12th to 16th March 1868.
	Kandukur	Kandukur	17th do.
		Ramayapatnam	18th March 1868.
		Singarayakonda	23rd March to 2nd April 1868.
H. E. Stokes, Esq., Acting Head Asistant Collector.	Kavali	Kavali	27th April to 28th idem.
		Kaligiri	25th Jany. to 2nd February 1868.
J C. Hughesdon, Esq., Head Assistant Collector.	Udayagiri	Duttatur	4th to 7th do.
		Udayagiri	5th to 7th March 1868.
C. J. Knox, Esq., Assistant Collector.	Atmakur	Devarayapalli	8th and 9th do.
		Mahammadapuram	17th to 21st do.
A. Tolasinga Modelliar, Deputy Collector in charge of the Zemindary Tracts.	Rapur	Griddalur	25th do.
		Rapur	10th to 25th Jany. 1868.
			26th February to 21st March 1868.

I. During the year under report, the survey areas have been introduced into the talooks of Rapur and the villages of Nellore and Gudur talooks, in which they were not introduced in the previous year. There are thus four talooks, namely, Gudur, Rapur, Nellore, and Atmakur, in which the survey areas have been completely brought into operation.

Fluctuations in the number and tenure of villages.

3. The variations in the number and tenure of villages are exhibited in the following abstract:—

Item.		Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
Ryotwar ...	Smalley's surveyed villages	86	86	...	...
	Do. Makta do.	380	380	...	...
	Traver's do. do.	127	127	...	...
	Settled by Mr. Stonehouse	74	74	...	...
	Transferred from Kurnool	76	76	...	...
	Do. do. Madras	47	47	...	...
	Settled by Mr. Dykes	80	80	...	...
	Total...	870	870	...	...
Favourable tenure.	Shrotriems	295	295	...	...
	Amarams	19	19	...	...
	Kattubadi	8	8	...	...
	Sarva Inams	4	12	8	...
	Zemindary	777	967	190	...
	Total...	1,103	1,301	198	...
	Grand Total...	1,973	2,171	198	...

I. The increase of 198 villages above shown is the result of certain villages having been brought to account newly this year as explained below.

II. First.—The increase of eight villages under "Sarva Inams" or villages held rent-free. Hitherto only four villages, named in the margin, were entered under this head. The first of these is an Inam granted on account of a choultry; and the Inam Department have issued Title-deed No. 1,966. The second is stated to be "Dharmadayam" and corresponds with Title-deed No. 675, issued by the Inam Department. Both these villages were free from payment of any Jody to Government, and no quit-rents have been imposed by the Inam Commissioner. The two remaining villages of the Atmakur talook are those numbered 6 and 9 in my letter recorded in the Board's Proceedings, dated 14th November 1867, No. 7,417 In these Proceedings the Board observe, that the Title-deed in which ten villages are entered, corresponds with the Inam Commissioner's register, although only two of those villages are entered in the Vernacular Inam register furnished by the Inam Department to this office. All these ten villages are enjoyed as Inam and are entered in the population return received last year as inhabited. I cannot find any reasons recorded for entering under the head of "Sarva Inam" only two villages instead of the ten alluded to. As the right to enjoy all these villages as Inam is undisputed, and as the Inam Department have imposed no quit-rent, I have this year brought to account the eight villages hitherto omitted, no doubt, from some mistake.

Bhujabuja Nellore	Nellore talook.
Tanamcherla	Rapur do
Velpulagunta	Atmakur do.
Kunalammapadu	Do. do.

III. The second—Increase of 190 under Zemindary villages. In paragraph 3 of my letter, dated 28th July 1868, No. 2,385, I brought to the Board's notice that hitherto neither the number nor the area of villages in the Pamur talook belonging to the Zemindar of Calastry was brought to account. In the population return received last year, 190 villages of the Pamur talook are entered. I included this number in the revised Statement A. submitted with the letter above quoted. I have also brought the same to account in the abstract referred to.

4. The following Statement shows the details of puttahs granted during the year under report:—

Talooks.		Puttahs not renewed. Altogether unaltered.	Puttahs not renewed. Modified by additional entries.	Puttahs not renewed. Total.	Puttahs renewed.	Total number of Puttahs.
Principal division.	Gudur	...	1,090	1,090	8,072	9,162
	Rapur	...	...	...	6,513	6,513
	Nellore	...	11,322	11,322	2,842	14,164
	Atmakur	...	10,261	10,261	2,124	12,385
	Kavali	...	4,985	4,985	1,674	6,659
	Udayagiri	...	3,438	3,438	1,179	4,617
	Total...	...	31,096	31,096	22,404	53,500
Sub-division.	Kandukur	...	9,014	9,014	1,947	10,961
	Kanigiri	...	2,955	2,955	709	3,664
	Ongole	...	10,052	10,052	974	11,026
	Total...	...	22,021	22,021	3,630	25,651
	Grand Total...	...	53,117	53,117	26,034	79,151

I. In paragraph 9 of my letter, dated 22nd September 1867, No. 830, recorded in the Board's Proceedings, dated 2nd November 1867, No. 7,146, I brought to the Board's notice that in this district all the puttahs were newly issued every year. This year I directed the Tahsildar to direct the ryots to produce their old puttahs in view to the changes, if any, being noted thereon, without issuing new puttahs. Of the 79,151 puttahs granted during the year, 53,117 or 67 per cent. were old puttahs produced by the ryots on which alterations were made.

II. In Fusly 1276 separate puttahs were granted for Miscellaneous items. Under instructions contained in the Board's Proceedings referred to, no such puttahs were granted during the year under report. As every Land Revenue puttah had a corresponding miscellaneous item consisting of Urtawar, Chittetiwar, Bhalerao, Stalakarnams or other fees, additional entries had to be made in almost every puttah. There were thus no puttahs "altogether unaltered" this year.

III. Of the 26,034 puttahs shown as "renewed," 17,094 relate to new lands taken up and alteration required in consequence of the introduction of survey areas, while only 8,940 were given in lieu of puttahs of the previous year which the ryots were not able to produce.

IV. It was hitherto usual to allow a ryot to hold more than one puttah in the same village. This year I have combined all such puttahs into one. The total number of puttahs granted during the year shows an increase of 1,358* over the number issued in the previous year, owing chiefly to the introduction of survey areas in Rapur and Gudur talooks.

Fuslies.	No. of puttahs.
1277	79,151
1276	77,793
Increase...	1,358

V. Steps are being taken for issuing puttah books from the current Fusly 1278 as directed by the Board in their Proceedings, dated 3rd January 1868, No. 12.

Season.

5. The season was very unfavourable. The total rain-fall during the year was 21·61 inches, against 32·40 inches in the previous year. The average rain-fall in each month is given below as usual:—

Months.	Inches.	Months.	Inches.
1867, April	0·5	1867, October	8·77
,, May	0·26	,, November	3·42
,, June	0·33	,, December	1·43
,, July	0·88	1868, January	1·5
,, August	3·51	,, February	...
,, September	1·91	,, March	...
First half year	6·94	Second half year	14·67
		Total rain-fall for the year	21·61

I. The early rains were very scanty. It was only in the month of August there was very considerable fall of rain. The later rains were likewise inadequate for agriculture. A very large extent of the irrigable area was left uncultivated, and the remissions both on account of Waste and Shavi were unusually heavy, as will be shown hereafter. In many wet fields dry crops were raised for want of water, highest dry rate being charged in all such cases under the special sanction conveyed in the Board's Proceedings, dated 3rd January 1868, No. 19. The rain registers will be hereafter carefully inspected. I detected in June a difference of two inches between the register of the Nelleore Tahsildar and that of the Department Public Works. I sent the gauge to the Executive Engineer who examined it and found it to be correct.

Sanitary state.

6. In a sanitary point of view, the season was more favourable than in the previous year. The number of deaths from cholera was only ten during the year against 7,336 in Fusly 1276. Small-pox, however, proved more fatal. 1,587 persons died of this disease against 624 in Fusly 1276. A comparative Statement showing the deaths from several causes is entered in the margin, the information being furnished by the Death Registration Department. Cattle diseases prevailed throughout the district more or less. Dr. Thacker's remedies have been used successfully in many cases. The cattle must have seriously suffered for want of water and pasture on account of the failure of rain.

Causes.	Fusly. 1276	Fusly. 1277
Cholera	7,336	10
Small-pox	624	1,587
Fever	2,405	1,815
Ague	3,272	2,333
Other diseases	11,334	10,176
	24,971	15,921

N. B.—The figures for Fusly 1276 given in the last report were exclusive of the deaths in June 1867, which are now included in the above abstract.

Prices of agricultural products.

7. The prices show a fall in the case of each product entered in Statement No. 2, notwithstanding the unfavourable character of the season. In Fusly 1276, which was a good season, the prices were high. This apparent inconsistency is attributed to the demand from other districts not being so great as it was in the previous year. There was a considerable supply of grain from the northern districts which materially affected the prices of Ongole, for instance, where first sort paddy was sold for Rupees 181 against Rupees 236 in Fusly 1276. The annexed Statement shows the prices as compared with Fusly 1276 and the average of the last ten years, for the sake of easy reference:—

Products.	Average prices per Madras garce for ten years up to Fusly 1276.	Fusly 1276.	Fusly 1277.	Percentage of Columns 4 and 2.	Percentage of Columns 4 and 3.
	RS.	RS.	RS.	RS.	RS.
Paddy, first sort	169	222	191	13	14
Do. second sort	154	203	176	14	13
Cholum	190	272	224	18	17
Cumboo	170	242	198	16	18
Raggy	165	235	185	12	21
Horse-gram	222	364	233	5	36

I. The price of Cotton was Rupees 102 per Bharam, or Rupees 54 less than the average price in Fusly 1276. The price of Cotton also shows a decrease of Rupees 2* on the price of the previous year.

	RS.
* Fusly 1276	46
,, 1277	44
Decrease...	2

Ryots' holdings.

8. At the beginning of the year under report there was an extent of Acres 8,00,421, assessed at Rupees 17,03,308 held at the ordinary rates of assessment. Deducting the lands relinquished, etc., and adding the lands newly taken up, etc., we have, for the holdings of this year, 8,45,441 Acres, valued at Rupees 17,28,640, showing an increase of 45,020 Acres in the area and Rupees 25,332 in the assessment notwithstanding the adverse character of the season. The following abstract gives the details of the holdings, the deductions made therefrom on account of relinquishments, etc., and the additions on account of lands taken up in comparison with the holdings of the previous year:—

Items.	Dry.		Wet.		Total.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry and wet lands held at the ordinary rates of assessment at the beginning of Fusly 1277	6,13,405	8,07,268	1,87,916	8,96,040	8,00,421	17,03,308
Deduct—						
"Lands resigned." Relinquished and taken up by the same ryots afterwards	653	884	84	688	737	1,572
do. do. other ryots	3,142	4,248	585	3,214	3,727	7,462
do. do. and remaining unoccupied	11,125	12,937	1,965	9,435	13,090	22,372
Total	14,920	18,069	2,634	13,337	17,554	31,406
Lands sold or transferred. (Lands sold but purchased by Government for want of bidders	151	223	88	345	239	568
Lands sold for arrears and purchased by ryots	116	105	33	109	149	214
Lands transferred by one ryot to other ryots	2,302	3,496	1,498	6,638	3,800	10,134
Lands transferred from the head of wet to the head of dry	...	...	2,103	10,834	2,103	10,834
Lands transferred to the head of Inam	9	5	3	7	12	12
Total	2,578	3,829	3,725	17,933	6,303	21,762
"Lands become useless or appropriated for some public purposes." Lands taken up for public purposes	101	137	42	345	143	482
Excess charged on ryotwar and Inam lands deducted	950	1,964	113	13,269	1,063	15,233
Total	1,051	2,101	155	13,614	1,206	15,715
Total deduction	18,549	23,999	6,514	44,884	25,063	68,883
Remainder	5,94,856	7,83,269	1,80,[illegible]	8,51,156	7,75,358	16,34,425
Add—						
"Lands taken up out of the area for which relinquishments were presented in Fusly 1277"	3,951	5,132	669	3,902	4,464	9,034
Lands taken up out of the unoccupied area	47,275	40,651	12,292	29,827	59,567	70,478
Total	51,070	45,783	12,961	33,729	64,031	79,512
Lands purchased by Ryots in auction on account of arrears and obtained by transfer	2,418	3,601	1,531	6,747	3,949	10,348
Lands transferred from wet to dry	2,103	4,355	...	...	2,103	4,355
Total	4,521	7,956	1,531	6,747	6,052	14,703
Total addition	55,591	53,739	14,492	40,476	70,083	94,215
Total or holding of 1277	6,50,447	8,37,008	1,94,994	8,91,632	8,45,441	17,28,640
Increase	37,042	29,740	7,978	4,408	45,020	25,332
Decrease	...	...	...	...	...	...

I. Acres, 737 assessed at Rupees 1,572, relinquished this year were taken up by the same ryots. The corresponding extent in Fusly 1276 was 1,490 Acres valued at Rupees 2,229. The Durkhast Rules provide for preference being given to the relatives of relinquishing ryots if the application is made within one year after the relinquishment, but the ryots who actually relinquish are not entitled to any preference. The attention of the Tahsildars has been directed to this point. The cases in which the lands are taken by the relinquishing ryots are, I believe, those for which there were no other applicants.

	Acres.	Wet assessment.	Dry assessment.	Difference.
		Rs.	Rs.	Rs.
Sub-division	1,547	7,819	3,388	4,431
Goodoor talook	225	1,090	284	806
Nellore do.	17	91	37	54
Atmakur do.	63	252	100	152
Kavali do.	251	1,582	546	1,036
Total...	2,103	10,834	4,355	6,479

Vide Takeed to Kavali Tahsildar, dated 14th June 1867, No. 112.

II. Acres 2,103 have been transferred from the head of Wet to the head of Dry in the talooks marginally noted. The extent consists mostly of garden lands which should have been transferred to dry in Fusly 1276. There is also a small extent of wet land which has been transferred to dry for want of the means of irrigation.

III. Twelve Acres of land have been transferred to the head of Inam at the requisition of the Inam Commissioner, contained in his letter, dated 7th June 1867, No. 531.

IV. The entry "land taken up on durkhast" includes also land taken up without durkhast. To allow a ryot to cultivate land without permission is irregular. I have issued orders to the Tahsildar not to grant puttahs in such cases, the assessment being collected and credited to Miscellaneous.

V. The land relinquished outright in Fusly 1276 was assessed at Rupees 32,873, while only land valued at Rupees 22,372 was given up this year. The land newly taken up for cultivation in this year out of the unoccupied area is assessed at Rupees 70,478, against Rupees 1,18,935 in last year. In other words, there was not more land taken up this year, but the ryots have given up a smaller extent of land than in the former year. The extent actually relinquished compared with the total holding is about 1¼ per cent. in the area and 1¼ per cent. in the assessment against 3 and 2 per cent. respectively in Fusly 1276, while the land actually taken up was 7 per cent. in the area and 4 per cent. in the assessment as compared with the holding, the similar proportions in Fusly 1276 being 12 and 7¾ per cent. respectively.

Actual Cultivation.

9. The actual cultivation shows an increase only under the head of Dry to the extent of 21,977 Acres, assessed at Rupees 16,921. Under the head of Wet there is a large decrease of Rupees 73,363; and the second crop and additional assessment also showing a decrease, there is a net decrease upon the whole of Rupees 63,895 in the assessment and a net increase of 15,761 Acres in the area. The following Statement gives the details:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	5,22,252	7,03,140	5,44,229	7,20,061	21,977	16,921	...	...
Wet	1,61,526	7,88,225	1,55,310	7,14,862	...	...	6,216	73,363
Total...	6,83,778	14,91,365	6,99,539	14,34,923	15,761	..	...	56,442
Second crop assessment.	...	5,686	...	2,930	...	...	...	2,756
Additional assessment..	...	25,697	...	21,000	...	...	...	4,697
	6,83,778	15,22,748	6,99,539	14,58,853	15,76	...	...	63,895

Wastage charged and remitted.

10. The total extent of land left waste was 1,45,902 Acres, being 20 per cent. on the total holdings against 15 per cent. in Fusly 1276. A little more than three-fourths or 77 per cent. of the waste was charged and the rest remitted. The following abstract gives the details in the usual form:—

Items.		Waste charged.		Waste remitted.		Total waste.	
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Entire fields left waste.	Dry ...	88,327	93,465	127	283	88,454	93,748
	Wet ...	1,433	6,508	32,330	1,43,640	33,763	1,50,148
	Total...	89,760	99,973	32,457	1,43,923	1,22,217	2,43,896
Portions of fields left waste.	Dry ...	17,764	23,199	...	...	17,764	23,199
	Wet ...	4,036	17,400	1,885	9,222	5,921	26,622
	Total...	21,800	40,599	1,885	9,222	23,685	49,821
Grand Total...		1,11,560	1,40,572	34,342	1,53,145	1,45,902	2,93,717

I. Rupees 283 were remitted on 127 Acres of dry land in Gudur. The land is fit only for wet cultivation, and its classification as dry made several years ago is evidently a mistake. I have not, however, interfered with the classification at present, leaving the question to be settled at the new Settlement. As dry crops cannot be raised, and there was no water for wet crops, I have remitted the assessment as a special case. With this exception it was not found necessary to grant any dry remissions with reference to the Board's Proceedings, dated 12th February 1868, No. 1,052.

II. The extent of dry waste was 1,06,218 Acres, which is 73 per cent. on the total waste. The dry lands in this district are purposely kept waste to serve as pasture for cattle.

III. The wet extent left fallow was 39,684 Acres, of which 33,763 Acres are entire fields, and the remaining 5,921 Acres form parts of fields left waste. Of the 33,763 Acres, nearly 96 per cent. or 32,330 Acres were remitted for want of water.

IV. Of 5,921 Acres forming part waste, only 1,885 Acres or a third has been remitted and the rest charged. It has been usual in this district to remit parts of fields left waste. The remissions were granted this year also until the receipt of the Board's Proceedings, dated 12th February 1868, No. 1,056. In some cases the wet fields are large exceeding 10 Acres. In such cases I allowed remission on part waste, directing the Tahsildars to take steps for recognizing sub-numbers in such cases hereafter.

V. The only ground recognized in granting remissions was the want of water. The details of

the waste charged and remitted on wet lands in the several talooks, contrasted with the irrigable area in occupation, are exhibited in the annexed Statement:—

	Talooks.	Waste charged.			Waste remitted.			Percentage of column 4 on the total wet area in occupation	Percentage of column 7 on the total wet area in occupation.
		Whole fields.	Parts of fields.	Total.	Whole fields.	Parts of fields.	Total.		
1		2	3	4	5	6	7	8	9
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Principal Division.	Gudur	734	4,840	5,574	33,765	426	34,194	3	16
	Rapur	342	114	456	13,191	303	13,494	1	49
	Nellore	1,384	7,101	8,485	65,351	3,117	68,468	2	18
	Atmakur	853	1,251	2,104	13,543	710	14,253	3	17
	Kavali	1,081	542	1,623	9,134	2,799	11,933	2	13
	Udayagiri ...	...	207	207	2,060	...	2,060	2	24
Sub-Division.	Kandukur ...	1,812	3,045	4,857	5,448	325	5,773	6	7
	Kanigiri	29	32	61	145	...	145	2	4
	Ongole	273	268	541	1,003	1,539	2,542	3	14
	Total...	6,508	17,400	23,908	1,43,640	9,222	1,52,862	3	17

In Fusly 1276 the remisssion granted was 9½ per cent. This year it was nearly double or 17 per cent. The remissions granted in Rapur and Udayagiri talooks are the heaviest indicating that the season in those talooks was worse than in other parts of the district.

Particulars of remission.

11. The remission granted during the year exceeds those of the previous year by Rupees 12,774, as shown in the following abstract:—

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
	RS.		RS.	RS.
Part waste	23,996	9,22[illegible]	...	11,774
Tirwa Cummee	...	25,[illegible]10	25,310	...
Allowances for heads of villages	337	367	...	20
Shavi	882	140	...	742
Total...	22,26[illegible]	35,939	12,774	

Part Waste.

I. The remission under this head has been already referred to.

Allowances to the heads of villages.

II. The small decrease of Rupees 20 under this head calls for no remark.

Tirwa Cummee.

III. The remission under this head is the difference between the wet assessment and the highest dry rate on wet lands cultivated with dry crops for want of water—Vide Board's Proceedings, dated 12th February 1868, No. 1,052.

Shavi.

IV. The decrease of Rupees 742 under Shavi is nominal. It is only the Shavi remissions granted at the Jummahbundy that are brought to account in No. 4. The total Shavi remission in Fusly 1276 was Rupees 1,087. This year it is very large amounting to Rupees 63,347 including Rupees 140 remitted at the Jummahbundy. Such a large remission is entirely owing to the bad season.

	Shavi remitted at the Jummahbundy.	Shavi remitted after the Jummahbundy.	Total Shavi remission.
	RS.	RS.	RS.
Fusly 1276 ...	882	205	1,087
Fusly 1277 ...	140	63,207	63,347

Comparative Statement of Cultivation and Settlement.

12. The Cultivation and Settlement during the year under report, compared with the results of the preceding year, are exhibited in the following abstract:—

Items.	Fusly 1276. Acres.	Fusly 1276. Assessment.	Fusly 1277. Acres.	Fusly 1277. Assessment.	Increase. Acres.	Increase. Assessment.	Decrease. Acres.	Decrease. Assessment.
	2	Rs. A. P.	4	Rs. A. P.	6	Rs.	8	Rs.
Dry	6,13,405	8,07,268 2 4	6,50,447	8,39,002 12 7	37,042	23,740	...	...
Wet	1,87,016	8,96,039 10 5	1,94,994	8,81,632 0 6	7,978	...	...	4,408
Total...	8,00,421	17,03,307 12 9	8,45,441	17,2[illegible],639 13 1	45,020	25,332	...	...
Add—								
Second crop assessment	...	5,686 7 3	...	2,936 2 0	...	...	...	2,756
Additional assessment	...	25,697 0 9	...	21,000 6 2	...	...	...	4,697
Water Tax	...	... ...	...	... ...	...	...	...	...
Road Fund...	...	47,905 1 9	...	78,090 6 7	...	30,185	...	...
Village Service Fund... ...	...	1,603 12 3	...	1,018 7 2	...	15	...	...
Total...	...	17,83,600 2 9	...	18,31,679 3 0	...	48,079	...	...
Deduct—								
Remissions	...	64,302 1 9	...	1,43,922 6 10	...	79,621	...	...
Road Fund...	...	47,905 1 9	...	78,090 6 7	...	30,185	...	...
Village Service Fund... ...	...	1,003 12 3	...	1,018 7 2	...	15	...	...
Other remissions as per No. 4 Statement..	...	22,265 0 4	...	35,039 0 10	...	12,774	...	...
Total...	...	1,35,476 0 1	...	2,58,070 11 5	...	1,22,595	...	...
Remaining Beriz	...	16,48,124 2 8	...	15,73,608 7 7	...	...	...	74,516
Add miscellaneous items	...	2,88,133 13 4	...	1,98,378 2 10	...	...	...	89,756
Total...	...	19,36,258 0 0	...	17,71,986 10 5	...	...	...	1,64,272

Road Fund.

I. The large increase of Rupees 30,185 is the result of the Road Cess Act No. III. of 1866. e Ryotwar lands as well as minor Inams and Inam villages have been assessed according to the t. The composition entered into by the Rajah of Venkatagiri has been submitted to the Board my letter dated 27th July 1868, No. 2,362. The cess payable by the Zemindar of Chundi and ttyalapad has not yet been reported by the Sub-Collector fully. The Zemindar of Calastry having nished the requisite returns to the Collector of North Arcot, the cess payable on the whole of this ate has been settled in that district, and a sum of Rupees 4,700 is promised to be remitted annu- y to this district on account of the Pamoor talook situated in this district and belonging to the mindar of Calastry. When all these items are brought to account the demand will be much larger an what it is now entered to be.

Village Service Fund.

II. The small increase of Rupees 15 under this head does not require any notice.

III. With the exception of miscellaneous items, which will be referred to hereafter, the varia- n under all other items have been already noticed.

The principal sources of irrigation in the District.

13. The subjoined Memorandum shows the tails of the principal sources of irrigation in this district in the prescribed form:—

Talooks.	Name of irrigation Works.	Total registered area.	Cultivation in 1866-67. Extent.	Cultivation in 1866-67. Assessment.	Revenue in 1866-67.
Nellore.	Anicut	36,648	31,733	1,36,836	1,32,002
Nellore.	Kanigiri tank	11,954	7,856	31,185	34,455
	Uuvvur do.	5,313	4,085	18,207	18,565
	Nellore do.	5,852	4,969	17,667	18,874
	Allur large do.	6,826	4,562	17,902	18,620
	Ramanna do.	1,136	745	2,837	2,837
	Vegur do.	3,157	2,724	12,858	12,385
	Pancheda do.	1,561	1,226	5,093	5,129
	Vidavalur do.	1,569	1,480	6,315	6,319
	Kovur	1,374	701	4,154	4,156
	Chavukacherla large tank	985	885	3,595	3,611
	Mudivarti do.	1,143	837	3,922	3,924
	Talamanchi do.	879	561	2,459	2,450
	Parlapalle tank	1,361	925	2,869	2,894
	Kodavalur do.	1,973	1,553	6,067	6,087
	Total...	45,083	33,109	1,25,121	1,40,896
Gudur.	Gudur Marripalle Madugu	1,879	875	4,937	5,048
	Large tank	1,043	979	5,305	5,325
	Kolanukuduru large tank	4,519	876	4,455	4,455
	Kota Pennaka tank	1,[illegible]40	1,183	5,403	5,663
	Yeruru tank	1,5[illegible]7	578	2,160	2,235
	Chennar large tank	1,2[illegible]0	372	1,816	1,950
	Kanupur do. do.	1,2[illegible]4	945	4,437	4,709
	Yellasiri do. do.	1,1[illegible]6	1,005	5,038	5,071
	Idimepalli do. do.	9[illegible]7	319	1,406	1,432
	Total...	15,0[illegible]5	7,132	34,957	35,888
Atmakur.	Anantasagaram tank	2,378	1,770	6,723	6,723
	Atmakur do.	2,427	2,210	7,038	7,038
	Mahimalur do.	1,545	1,553	5,784	5,784
	Kaluvaya do.	3,672	3,369	7,070	7,070
	Vasili do.	1,654	1,572	5,066	5,066
	Total...	11,676	10,474	31,681	31,681

Talooks.	Name of irrigation Works.	Total registered area.	Cultivation in 1866-67. Extent.	Cultivation in 1866-67. Assessment.	Revenue in 1866-67.
Kavali.	Kavali Zuturu tank	2,279	1,670	7,781	7,805
	Large tank	1,739	1,259	7,221	7,471
	Brambanakraka Anamakondapalem tank ...	1,498	949	4,108	4,108
	Kakamma tank	640	428	1,770	1,770
	Mungamur tank	1,224	1,051	4,480	4,783
	Annavaram tank	1,054	1,029	4,587	4,712
	Zaladanki tank	887	710	3,995	3,995
	Gattupalle large tank	883	775	2,521	2,530
	Kudanutala tank	1,337	498	2,121	2,181
	Total...	11,541	8,369	38,584	39,355
Rapur.	Rapur large tank	412	400	1,968	2,008
Kandukur.	Mopati tank	1,439	1,110	6,983	7,578
	Machavaram tank	1,717	1,533	9,348	9,867
	Chevur tank	822	564	2,712	2,854
	Binginipalle tank	485	394	2,438	2,438
	Total...	4,463	3,601	21,481	22,737
Ongole.	Allur Bapiah tank	466	406	2,436	2,436
	Total of Tanks...	1,25,364	95,224	4,03,064	4,07,513
	Channels.				
Gudur.	Gunupadu Channel	211	165	860	870
	Kota-Panta Channel	1,415	1,063	5,139	5,151
Atmakur.	Virur Channel	3,012	3,012	6,520	6,520
	Turpukambhampadu Channel ...	964	964	4,972	4,972
	Total...	5,602	5,204	17,491	17,513
	Grand Total...	1,30,966	1,00,428	4,20,555	4,25,026

Ruined Tanks.

14. During the year under report only one tank in Lakkarazupalem in the Atmakur talook has been made over to ryots. There are Acres 18·1 of land assessed at Rupees 100-3-6 cultivable under this tank. The amount at Rupees 2½ per acre being Rupees 45-0-5, the remission involved is Rupees 55-3-1.

Cultivation of Special Products.

15. The annexed Statement shows the extent of land cultivated with Sugar-cane, Cotton, and Indigo in comparison with Fusly 1276. The Sugar-cane cultivation is very insignificant in this district, and the increase of nine acres under this head requires no notice. The cultivation of the other two products shows a decrease which is to be ascribed to the bad season:—

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Sugar-cane	23	32	9	...
Cotton...	37,004	33,385	...	3,619
Indigo...	17,169	13,541	...	3,628
Total...	54,196	46,958	...	7,238

Abstract Statement of the General Land Revenue Settlement.

16. The following is a comparative abstract showing the general results of the Land Revenue Settlement:—

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
	RS.	RS.	RS.	RS.
Land in occupation at the ordinary rates of assessment	17,03,308	17,28,640	25,332	...
Deduct remissions on entire fields left waste ...	64,302	1,43,923	79,621	...
Remainder...	16,39,006	15,84,717	...	54,289
Second crop assessment	5,686	2,930	...	2,756
Additional assessment	25,697	21,000	...	4,697
Total...	16,70,389	16,08,647	...	61,742
Deduct remissions as per Statement No. 4 ...	22,265	35,039	12,774	...
Remainder...	16,48,124	15,73,608	....	74,516
Add—				
Shrotriems...	83,935	83,919	...	8
Peishcush	4,2[illegible],624	4[illegible],624	...	...
Miscellaneous	2,8[illegible],134	1,98,378	...	89,756
Total...	7,96,685	7,06,921	...	89,764
Grand Total...	24,44,809	22,80,529	...	1,64,280

Shrotriems.

I. The decrease of Rupees 8 under the head of Shrotriems is owing to the reduction of quit-rent on a certain Inam in the village of Chatagotla in the Rapur talook sanctioned in Government Order, dated 20th July 1867, No. 1,657, communicated with the Board's Proceedings of the 25th idem.

Miscellaneous.

II. The only other item requiring explanation is the "Miscellaneous." The fluctuations under the several items comprised under this head are noticed below:—

Jodi on Sundry Inams.

	Rs.	A.	P.
Fusly 1276	80,523	11	2
Fusly 1277	80,210	9	5
	313	1	9

1st. There is a decrease of Rupees 313-1-9 under "Jodi on Sundry Inams" as shown in the margin. The information furnished by the Tahsildars does not enable me to account for this decrease satisfactorily. It appears that the decrease is caused by the sale of certain enfranchised Personal Inams purchased by Government at a nominal price, and remission of Jodi on certain Service Inams granted in the Kandukur talook; quit-rent imposed by the Inam Department on certain Kattubadi Inams, erroneously carried to account in Fusly 1276, was deducted in the accounts of Fusly 1277. I am writing to the Tahsildars on the subject, and the errors, if any, will be duly adjusted.

Grazing tax.

12th. The demand under this head is given at Rupees 24,151-8-6, being the rents on pasture farms, against Rupees 66,129-5-0 last year which was composed of the Pulary as well as rents of the pasture farms in Fusly 1276. The large decrease of Rupees 41,978 is owing to the abolition of Pulary under Board's Proceedings, dated 22nd November 1867, No. 7,624.

Rents on Palmyra trees.

29th. The revenue under this head is given at Rupees 865, or Rupees 2,048 less than the demand in Fusly 1276 owing to the abolition of the system of renting out Palmyra and Date trees on unoccupied lands under the orders of the Board, dated 15th August 1867, No. 5,289.

Rent on roots for dyeing cloth.

32nd. The demand under this item is Rupees 1,014 against Rupees 2,246 in Fusly 1276. The decrease of Rupees 1,232 is chiefly owing to the Sriharikota Yanadies having been unable to collect any cheyroot during the year in consequence of the unfavourable season.

Commission on private estates under Circar management.

41st. Rupees 12-12-2 were realized under this head in the Shrotriem village of Ankupalli in the Rapur talook, which is rented by the Collector at the requisition of the Civil Court remitting the balance of the rental after deducting the Jodi, to the said Court.

Water tax on Zemindary Inam, etc., lands.

46th. The demand under this head amounting to Rupees 3,759 shows a decrease of Rupees 12,676 as compared with the revenue derived in Fusly 1276. This is partly owing to the bad season which prevented such lands being irrigated, and partly to the exemption of excess found in minor Inams from the payment of assessment under the orders of the Board conveyed in their Proceedings, dated *16th July 1867, No. 4,486.*

Russums collected from Zemindaries.

49th. The demand under this head is composed of the following items showing a decrease of Rupees 271:—

	Fusly 1276.	Fusly 1277.
	RS.	RS.
Pellar Rusum	7,700	7,700
Palnad do.	1,928	1,928
Bhalarao Katnam	96	96
Desayi Rusum	395	395
Chundi Rusum	...	271
Total...	10,119	10,390

The details of these rusums will be found in Mr. Dykes's report, dated 9th June 1865, No. 110, recorded in the Board's Proceedings, dated 20th October 1865, No. 6,675. The increase of Rupees 271 is owing to the Zemindar of Chundi having been directed to pay that sum to Government annually with reference to the terms of the Settlement made by the Inam Commissioner in fixing the peishcush of the Muttyalapad estate—Vide Government Order, 25th April 1861, No. 932.

The fluctuations in the items specified in the following Memorandum are attributable to ordinary causes, and do not call for any special remark:—

No.	Items.	Fusly 1276.	Fusly 1277.
		RS.	RS.
6	Land cultivated but not included in the Jummahbundy	13,459	13,694
7	Concealed cultivation	385	314
16	Collections from Village Service Inams for offices vacant... ...	108	40
17	Revenue from sequestered Inams...	1,195	117
20	Do. from boundary lands in dispute	112	...
22	Honey rent	46	38
23	Wax rent	7	6
25	Chunam Shell rent	6,300	6,300
30	Rent on Soapnut trees	1,400	1,015
31	Do. on Fruit trees	1,019	1,512
33	Do. on Medicinal roots	685	557
40	Commission on the sale of distrained property attached for arrears	26	246
43	Revenue fines	1,603	1,989
44	Savings and refunds	271	262
45	Excess collection over the demand	497	106
47	Quit-rent on Bungalows and Gardens...	157	157
	Total...	27,270	26,353

"Other items."

The component parts of No. 51 "other items" are given in the annexed Memorandum, showing a net increase of Rupees 30,876 when compared with the demand in Fusly 1276:—

No.	Items.	Fusly. 1276.	Fusly. 1277.	Remarks.
1	Quit-rent on Inams included in the demand of past year.	34	...	
2	Cultivation of lands without permission	1,894	1,579	
3	Ratan and Koray rent	255	165	
4	Sale proceeds of Palmyra trees	2,292	2,267	
5	Do. do. of other trees	2,952	10,452	
6	Rent of Tangedu bark	119	183	
7	Stalakarram Rusums	16,066	15,530	
8	Excess on Inams	4,909	1,336	
9	Urtawar Rusums	41,913	10,317	
10	Chittetiwar do.	4,968	4,299	
11	Bhalarao do.	5,627	4,076	
12	Turrawar do.	838	800	
13	Aduruwar do.	18	53	
14	Receipts under the freehold rules	583	...	
15	Proceeds from the cultivation of Yanadies in Sriharikota	...	116	
16	Proceeds from lands re-sold, the land having in the previous sale found no bidders.	...	449	
		82,498	51,622	30,876 Net decrease.

Of the above items there is a large decrease under No. 9 "Urtawar Rusums" owing to the deposits of the previous years having been brought to account in Fusly 1276.

As regards Rupees 10,452 realized from No. 5, it may be mentioned that it is owing to the price of trees being collected on durkhast lands to a large extent.

In the village of Matamvaripalem, in the Sriharikota division, a small piece of land is cultivated by the Yanadies at the expense of Government. Hitherto the proceeds have not been duly brought to account. The amount having been ordered to be shown in the accounts, the increase of Rupees 116 under item No. 15 is *nominal.*

In the village of Pottapudi certain land attached for arrears was in the first instance purchased by Government at a nominal price. The land having been re-sold subsequently under the Board's Standing Order, No. 269, Rupees 449 were realized as shown under No. 16.

Sundry sources of Revenue.

17. The following abstract shows the sundry sources of Revenue in comparison with the results of Fusly 1276. There is a net increase of Rupees 4,514:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarri	84,758	84,830	72	...
License Tax...	21,796	16,643	...	5,153
Sea Custom	127	233	106	...
Land Custom	4	...	...	4
Salt	10,92,918	10,78,855	...	14,063
Stamps...	73,757	97,313	23,556	...
Total...	12,73,360	12,77,874	23,734	19,220
		Net...	4,514	

"Abkarri."

I. The small increase of Rupees 72 under this head consists of the fees collected for licenses granted for the sale of liquors other than those included in the Abkarri rent.

License Tax.

II. The collections under this head show a decrease of Rupees 5,153, owing to the assessment

under the License-tax Act having been fixed in most cases in the past year. Under the Certificate Act no collections are made during the year under review.

Sea Customs

	Fusly 1276.	Fusly 1277.
	Rs.	Rs.
Duty on Exports	95	417
Do. on Imports	24	4
Fines	5	25
Total..	127	446
Deduct..		127
Net Increase..		319

III. The revenue under the head of Sea Customs shows a net increase of Rupees 319 as detailed in paragraph 18 of the Deputy Collector's report, and entered in the margin. Of Rs. 446 entered for this year, only Rupees 233 have been brought to account up to the end of June last, the remainder being since credited in the Treasury accounts. The following abstract shows the imports and exports in comparison:—

Items.	Fusly 1276.	Fusly 1277.	Decrease.
Imports	10,86,123	8,86,257	1,99,866
Exports	8,70,030	6,57,020	2,13,010
	19,56,153	15,43 277	4,12,876

Land Custom.

IV. There are no receipts shown under this head during the year under report.

Drift Wood.

V. The sale proceeds of drift wood are given at Rupees 1,348 against Rupees 964 in the preceding year—vide paragraph 19 of the Deputy Collector's report.

Salt.

VI. The decrease of Rupees 14,063 under this head is explained by the Deputy Collector in paragraph 16 as the result chiefly of the reduction in the monopoly price sanctioned in the Board's Proceedings, dated 3rd April and 1st June 1867, Nos. 2,114 and 3,369 respectively.

The quantity of salt in hand at the beginning of the Fusly was a little less than 13¾ lacs of Indian maunds. Adding the quantity received into store during the year under report, and deducting the sales, we have at the end of the year 12⅛ lacs, as will be seen from Statement No. 10.

Stamps.

VII. The increase of Rupees 23,556 is mainly attributable to the operation of the new Act.

General fiscal results.

12. The following is a comparative abstract showing the demand on Land and Sundry sources of Revenue:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Peishcush	4,24,624	4,24,624	...	...
Shrotriems	80,105	80,105	...	...
Amarams	3,495	3,487	...	8
Kattubadi	327	327	...	...
Total...	83,927	83,919	...	8
Ryotwary	16,48,124	15,73,608	...	74,516
Miscellaneous	2,88,134	1,98,378	...	89,756
Total...	24,44,809	22,80,529	...	1,64,280
Abkarri	84,758	84,830	72	...
Total...	25,29,567	23,65,359	...	1,64,208
License-tax	21,796	16,643	...	5,153
Salt	10,92,918	10,78,855	...	14,063
Sea Custom...	127	233	106	...
Land Custom	4	...	...	4
Stamps...	73,757	97,313	23,556	...
Total...	11,88,602	11,93,044	4,442	...
Grand Total...	37,18,169	35,58,403	...	1,59,766

Demand, Collection, and Balance of the Current Revenue.

19. The following Statement shows the demand, collection, and balance of the current revenue:—

Items.	Demand.	Collections within the Fusly.	Subsequent collections up to the end of July 1868.	Total collections.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	22,80,529	19,02,446	1,73,633	20,76,079	2,04,450
Sundry Sources	12,77,874	12,52,108	12,011	12,64,119	13,755
Total...	35,58,403	31,54,554	1,85,644	33,40,198	2,18,205

I. In their Proceedings, dated 24th January 1868, No. 601, the Board authorized the suspension of collections in certain cases on account of the adverse character of the season. It was not found necessary to issue any such general order, the amount recommended in cases of Shavi being as usual left uncollected.

II. The balance of Land Revenue outstanding is 2,04,450 Rupees or 9 per cent on the demand, against 6 per cent. in the previous year. The remission on account of Shavi this year is very heavy, amounting to Rupees 63,206-13-1. The Talookwar details are given below, and I request sanction to write off the same:—

Talook.	Shavi.	Part waste charged at Jummabundi and remitted subsequently in consequence of the cultivated portion having become withered.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Gudur	8,044 7 6	528 0 10	8,572 8 4
Rapur	3,182 7 1	... ...	3,182 7 1
Nellore	37,601 11 0	2,454 0 4	40,055 11 4
Atmakur	6,272 6 10	107 7 1	6,379 13 11
Kavali	2,712 2 2	... .	2,712 2 2
Udayagiri	798 4 7	... ...	798 4 7
Kandukur	1,410 12 10	... ...	1,410 12 10
Kanigiri	... ...	... ...	... ...
Ongole	95 0 10	... .	95 0 10
Total...	60,117 4 10	3,089 8 3	63,206 13 1

III. Deducting the Shavi the balance is reduced to Rupees 1,41,243, which is 6 per cent. on the demand. This is the balance outstanding up to the end of July last. I have no doubt a large portion of this balance was collected in August, the accounts of which have not as yet come to hand. The attention of the Tahsildars will be directed to the speedy collection of the balance.

N.B.—After completing this report the collections in August have been ascertained to be Rupees 52,170, leaving a balance of Rupees 89,073, which is only 4 per cent. on the demand, showing thereby that the state of collection is more satisfactory than in the previous year.

IV. The balance under the head of sundry sources, amounting to Rupees 13,755, is outstanding under the head of Abkarri, being 1 per cent. on the total demand. Of this, Rupees 2,753-13-6

constitute the loss by the resale of the Gudur farm sanctioned by the Board in their Proceedings, dated 25th March 1867, No. 1,877. The defaulter is now in Jail and there is no prospect of realizing this balance or the arrears of the previous Fusly. Deducting this there is still a balance of Rupees 11,002 outstanding against five talooks, as shown in the margin.

Nellore...	7,462
Atmakur	1,050
Udayagiri	845
Kavali...	823
Gudur	822
Total...	11,002

The balance outstanding against Nellore is heavy. But of this Rupees 2,800 are recommended to be written off in my letter, dated 11th July 1868, No. 2,113.

Government Promissory Notes valued Rupees 5,850 were deposited by the Renters at the beginning of their lease. I have directed the Renters to pay the balance at once on pain of the notes being sold in the event of default, and the question will be finally adjusted on receipt of the Board's reply to my letter alluded to.

The sum of Rupees 1,050 outstanding against Atmakur has been ordered to be credited from the deposits made at the commencement of the lease. A large portion of the balance of Udayagiri has been similarly dealt with, and the attention of the Gudur and Kavali Tahsildars have been already directed to the collection of these arrears at once.

The Demand, Collection, and Balance of arrears of Revenue.

20. The demand, collection, and balance of the arrears of revenue are exhibited in the following abstract:—

Items.	Balance on the 1st July 1867.	Collections up to 30th June 1868.	Subsequent collections up to 31st July 1868.	Total collections.	Remission.	Balance on 1st August 1868.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Peishcush	53,657 14 8	1,700 0 0	... ...	1,700 0 0	51,609 0 0	348 14 8
Shrotriems	15,818 1 0	15,609 9 10	0 0 4	15,609 10 2	... ...	208 6 10
Ryotwar	2,20,529 2 0	1,98,374 9 2	80 10 11	1,98,455 4 1	7,252 12 2	19,941 1 9
Miscellaneous.	95,709 10 1	86,075 5 1	63 6 2	86,138 11 3	1,076 5 4	8,494 9 6
Total...	3,90,834 11 9	3,01,759 8 1	144 1 5	3,01,903 9 6	59,938 1 6	28,993 0 9
Abkarri...	21,561 5 10	15,130 9 5	200 0 0	15,330 9 5	186 0 9	6,044 11 8
Total...	4,12,396 1 7	3,16,890 1 6	344 1 5	3,17,234 2 11	60,124 2 3	35,037 12 5

I. The particulars of the balance of Rupees 35,037-12-5 are as follow:—

II. Of Rupees 3,825-3-8 shown as recoverable last year, Rupees 2,579-10-8 have been since collected, leaving a balance of Rupees 1,245-9-0.

III. Of Rupees 22,818-1-8 shown as irrecoverable last year, Rupees 6-0-1 have been collected, and Rupees 8,355-14-11 written off the accounts as per sanction marginally noted, leaving a balance of Rupees 14,456-2-8.

Board's Proceedings, dated 21st December 1867, No. 8,221.

IV. There is a balance of Rupees 19,336-0-9 outstanding on account of Fusly 1276.

Rs.	A.	P.
1,245	9	0
14,456	2	8
19,336	0	9
35,037	12	5

V. The balance shown in the last three clauses make up the arrears of Rs. 35,037-12-5 alluded to, as shown in the margin.

Comparative Abstract of Collection.

21. The following is a comparative Statement of collections, both under arrears and current revenue:—

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Comparison. Increase.	Comparison. Decrease.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue.									
Permanently setted ...	39,938	3,73,014	4,12,952	1,700	4,23,623	4,25,323	12,371	...	The increase under "Permanently settled" is owing to the Rajah of Venkatagiri having withheld the payment of a large sum on account of his claim for Moturfa in Fusly 1276.
Jodi on Shrotriem, etc., villages	13,856	81,716	95,572	15,610	76,011	91,621	...	3,951	The decrease under these three heads may be attributed to the following causes:— 1st. The collections in Fusly 1277 are closed up to July, while in Fusly 1276 they were brought up to Augt. 2nd. There is a large decrease in the demand of Fusly 1277. 3rd. The Shavi in Fusly 1277 is very large, while in Fusly 1276 it was only Rupees 203.
Ryotwar	1,24,371	16,24,224	17,48,595	1,98,455	14,26,147	16,24,602	...	1,23,993	
Miscellaneous	74,599	2,67,260	3,41,859	86,139	1,50,298	2,36,437	...	1,05,422	
Total...	2,52,764	23,46,214	25,98,978	3,01,904	20,76,079	23,77,983	...	2,20,995	
Abkarri	6,881	74,314	81,195	15,330	71,075	86,405	5,210	...	
License-tax	...	21,796	21,796	...	16,643	16,643	...	5,153	
Salt	...	10,92,916	10,92,918	...	10,78,855	10,78,855	...	14,063	The increase in the collections under Abkarri is owing to the arrears being collected to a large extent than in Fusly 1276. The fluctuations under the other heads have been already noticed in the report.
Sea Custom...	127	...	127	...	233	233	106	...	
Land Custom	4	...	4	...	...	...	...	4	
Stamp...	73,757	...	73,757	...	97,313	97,313	23,556	...	
Total...	6,88	12,62,916	12,69,797	15,330	12,64,119	12,79,449	9,652	...	
Grand Total...	2,59,64	36,09,130	38,68,775	3,17,234	33,40,198	36,57,432	...	2,11,343	

Recommendation in regard to the irrecoverable arrears.

22. The following abstract shows the particulars of the remission for this year out of the balance of Rupees 35,037-12-5, referred to in paragraph 20:—

Items.	Balance on 1st August 1868.	Recoverable.	Irrecoverable.		
			Recommended for remission last year, but not expunged from accounts, the requisite sanction not being received.	Now recommended for remission.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peishcush	348 14 8	348 14 8	... ...	... ...	... ...
Shrotriem	208 6 10	4 11 4	87 8 5	116 3 1	203 11 6
Ryotwar	19,941 1 9	491 6 6	12,273 12 6	7,175 14 9	19,449 11 3
Miscellaneous	8,494 9 6	1,169 6 10	1,594 13 9	5,730 4 11	7,325 2 8
Total...	28,993 0 9	2,014 7 4	13,956 2 8	13,022 6 9	26,978 9 5
Abkarry	6,044 11 8	5,544 11 8	500 0 0	... ...	500 0 0
Grand Total...	35,037 12 5	7,559 3 0	14,456 2 8	13,022 6 9	27,478 9 5

Details of the recoverable arrears.

Peishcush.

23. Under the head of Peishcush, Rupees 348-14-8 are entered as recoverable. This is due by the Zemindar of Muttyalapad who has written to credit the same from certain refunds sanctioned. The amount will be accordingly adjusted at once.

Shrotriems.

	RS.	A.	P.
Nellore	0	14	0
Rapur	0	5	4
Ongole	3	8	0
	4	11	4

I. The small balance of Rupees 4-11-4 under this head will be collected at once. It is outstanding in three talooks noted in the margin.

Ryotwar.

Fuslies.	RS.	A.	P.
1272	0	10	0
1273	0	1	3
1274	14	7	11
1275	7	0	7
1276	469	2	9
	491	6	6

II. The recoverable balance under the head of Ryotwar is only Rupees 491-6-6, appertaining to five Fuslies noted in the margin. The balance of 10 Annas for Fusly 1272 is outstanding in the Nellore talook, while for Fusly 1273 Rupee 0-1-3 are due in Ongole and Kanigherry talooks. It is mere oversight on the part of the

Tahsildars to allow such small balances to remain uncollected. They have been ordered to collect the same at once:—

Miscellaneous.

Fusly.	RS.	A.	P.
1274	115	3	6
1275	313	14	4
1276	740	5	0
Total...	1,169	6	10

III. The sum of Rupees 1,169-6-10 under this head appertains to three Fuslies as shown in the margin. Of Rupees 115-3-6, Rupees 96 are due by the Zemindar of Muttayalapad which will be credited at once from the refunds already referred to. The remaining sum will be promptly collected.

Abkarry.

	RS.	A.	P.
Gudur	5,074	11	8
Venkatagiri	470	0	0
Total...	5,544	11	8

IV. The balance outstanding under this head, amounting to Rupees 5,544-11-8, appertains to the farms of Gudur and Venkatagiri, as shown in the margin. As I have already stated, there is scarcely any prospect of realizing the balance outstanding on the Gudur farm. The disposal of this balance should, I think, lie over till the expiration of the period of two years to which the defaulter has been sent to the jail. As regards the balance due by the renter of Venkatagiri, I have written to the Collector of Cuddapah where he resides. The amount will be collected in due course.

Details of the irrecoverable balance.

24. The total amount to be written off is Rupees 27,478-9-5, of which Rs. 14,456-2-8 were recommended to be written off in the last year's report. I shall now explain the circumstances under which the remaining sum of Rupees 13,022-6-9 are entered as irrecoverable.

Shrotriems.

I. The sum of Rupees 116-3-1, shown as irrecoverable under the head of Shrotriem, consists of the following items:—

RS.	A.	P.	
17	7	0	Due on the Amaram village of Chatagotla for Fuslies 1275 and 1276 at Rupees 8-11-6 per annum, which amount was deducted from the quit-rent in Fusly 1277, as per Government Order, dated 20th July 1867, No. 1,657, on account of land taken up in 1865.
47	4	1	Amount collected in excess in Fusly 1274 from the Shrotriemdar of Vedicherla in Nellore talook, who have withheld the payment of an equal sum from the demand of Fusly 1276—vide Takid No. 564, dated 31st August 1866.
51	8	0	This is due by the Shrotriemdar of Kancheruvu in Udayagiri talook for Fusly 1276. There was an equal sum due for Fusly 1275 which was recommended for remission last year—Vide Section 4, Clause 11, paragraph 24 of the last report. Rupees 103 were collected for Fuslies 1272 and 1273 on this Shrotriem before the receipt of the Inam Register. Half the sum, namely, Rupees 51-8-0, being entered as irrecoverable in Fusly 1276, the remaining half is recommended for remission this year.
116	3	1	Total.

Ryotwar and Miscellaneous.

II. The following Statement shows the details of the balance amounting to Rupees 12,906-3-8, under the head of Ryotwar and Miscellaneous:—

	Items.	Amount. Rs.	A.	P.
1	Shavi on assessment remitted on account of withered crops	204	14	11
2	Jodi on Inams permanently resumed	41	2	8
3	Quit-rent imposed on Kattubadi Inams erroneously carried to account ...	34	5	0
4	Assessment of lands selected in lieu of unprofitable Service Inams... ...	343	5	3
5	Jodi of Service Inams usually remitted...	15	1	0
6	Jodi on Kattubadi Inams remitted in consequence of the holder's death ...	2	8	0
7	Adjustment under the head of boundary disputes	100	0	9
8	Assessment of land taken up for public purposes	196	11	3
9	Assessment of land settled as Inam by the Inam Department	156	8	7
10	Loss of assessment for want of purchasers, etc., of lands put up for sale ..	1,121	6	0
11	Deficiency in the recorded area of fields	87	15	8
12	Excess on Inams charged and remitted subsequently	3,374	11	1
13	Waste charged at Jummahbundy and remitted subsequently	659	6	4
14	Assessment erroneously charged	1,188	5	11
15	Balance outstanding in consequence of the collections being credited to other heads, etc....	272	4	11
16	Rusums or fees charged on waste lands	155	3	6
17	Remission on well lands, etc., transferred to the head of dry	4,404	5	11
18	Jodi on Inams under attachment	26	3	9
19	Quit-rent of Inams redeemed, erroneously brought to account	0	11	5
20	Assessment charged erroneously on excess found in the survey...	449	14	7
21	"Adukkolu" or a fixed amount added to Pulary	30	6	2
22	Remission allowed on account of certain plants which were weighed with the cheyroot of Sriharikota for Fusly 1275	22	0	7
23	Reduction of quit-rent made by the Inam Commissioner	4	7	9
24	Assessment of land reserved as a Palmyra tope	14	2	8
		12,906	3	8

1st. The first is the Shavi recommended in the last Jummahbundy Report to be written off on account of Fusly 1276. The requisite sanction has not yet been received.

2nd. The second is the quit-rent on Inams resumed.

3rd. The third is the quit-rent imposed on Kattubadi Inams by the Inam Department erroneously carried to account. The question whether the settlement made by the Inam Commissioner in regard to such Inams, should be brought into operation or not still remain unsettled.

4th and 5th. The fourth and fifth items are the same as last year.

6th. The sixth is the remission of Jodi allowed in Fusly 1276 on a certain Kattubadi Inam, in the Udayagiri talook, in consequence of the demise of its holder.

7th. The seventh is an adjustment with reference to the settlement of boundary disputes.

8th. The eighth is the assessment remitted on lands taken up for public purposes.

9th. The ninth consists of assessment remitted on lands since recognized as Inam by the Inam Department.

10th. This item consists of the loss of assessment on lands sold; the sale proceeds falling short of the demand outstanding on such lands.

11th. This is remission granted where more land was shown than was actually available.

12th. This item is the excess charged on minor Inams remitted under the Board's Orders.

13th. This is the remission granted on waste lands charged in the first instance at Jummahbundy.

14th. This is the assessment erroneously carried to account.

15th. This is an adjustment of collections credited to wrong heads, and of excess collections made in previous Fuslies.

16th. Fees charged on waste lands and usually remitted constitute this item.

17th. This is the difference between the irrigation assessment and the dry rates on garden and wet lands transferred to the head of dry.

18th. This is the Jodi on Inams under attachment remitted in consequence of the land being uncultivated.

19th. This is the quit-rent of Inams redeemed, erroneously credited in the accounts.

20th. This is the charge made on excess found in the Survey. Pending the introduction of the new rates, such excess is exempted from payment of assessment.

21st. In certain villages of Rapur and Kandukur, a fixed amount called "Adukkolu" was brought to account. This amount was usually added to the Pulary, which being abolished, the "Adukkolu" is entered as irrecoverable.

22nd. In making over the cheyroot collected by the Sriharikota Yanadis for Fusly 1275, certain plants tied with the bundles were weighed with the cheyroot, and the amount in question is the remission allowed in consequence.

23rd. This is in consequence of retrospective effect allowed by the Inam Commissioner to a reduction of quit-rent since made.

24th. Puttah was at first granted for certain land in Atmakur talook, and subsequently cancelled reserving the land as Palmyra tope.

III. The grounds on which my recommendations to write off the irrecoverable arrears are based having been thus explained, I subjoin Fusliwar details:—

Fuslies.	Shrotriem.	Ryotwar.	Miscellaneous.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1273	... ...	49 11 10	... ...	49 11 10
1274	... ...	21 8 0	138 15 10	160 7 10
1275	... ...	54 8 5	180 8 8	235 1 1
2,1276	116 3 1	7,050 2 6	5,410 12 5	12,577 2 0
Total...	116 3 1	7,175 14 9	5,730 4 11	13,022 6 9

Wastage of Salt.

Fuslies.	Ind. Maunds.
1270	849
1271	490
1272	99
1273	16
1274	37
1275	5,120
1276	977
Total...	7,588

IV. The wastage of salt is given at 7,588 Indian maunds. The Fasliwar details are given in the margin. The details according to divisions are given below:—

Divisions.	Indian Maunds.
Kanuparti	1,280
Padarti	2,567
Pakala	747
Tummalapenta	129
Iskapalli	1,610
Gogulapalli...	85
Gangapatnam	122
Krishnapatnam	309
Dugarazupatnam	184
Tada	358
Sunnapugunta	197
Total...	7,588

The whole of this is recommended to be written off, as also Indian Maunds 6,369, S. 33, and C. 3 of Fusly 1275, and Indian Maunds 5,036, S. 23, and C. 6 of Fusly 1276, which was recommended in last report, but for which no sanction has yet been received.

V. My recommendations in regard to remissions may be summed up as follows:—

	Current balance.	Arrears.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Recommended to be written off this year ...	63,206 13 1	13,022 6 9	76,229 3 10
Recommended for remission last year, but not expunged from accounts in consequence of the non-receipt of the requisite sanction as yet	... ...	14,456 2 8	14,456 2 8
Total...	63,206 13 1	27,478 9 5	90,685 6 6
			In. Maunds. S. Ch.
Wastage of Salt now recommended to be written off			7,588 0 0
Do. do. of Fusly 1276 recommended last year			5,036 23 6
Do. do. of Fusly 1275 do.			6,369 33 3
Total wastage of Salt...			18,994 16 9

Extent to which coercive process was employed.

25. The extent to which coercive process was employed in the collection of Revenue is given in the following Statement:—

Division.	Process issued.			Property attached.		Property sold.	
	No. of Villages.	No. of Ryots.	Balance.	Moveable.	Immoveable.	Moveable.	Immoveable.
			RS.	RS.	RS.	RS.	RS.
Principal Division	153	1,602	27,358	5,232	3,869	620	551
Sub-Division	91	548	5,688	1,376	354	386	114
Total...	244	2,150	33,046	6,608	4,223	1,006	665

Process had to be issued in regard to the balance of Rupees 33,046. For the remaining of Rupees 10,831 only, property had to be distrained, and finally only Rupees 1,671 was recovered by the actual sale of property.

Gross collection and charges.

26. The gross collections and charges are compared with the results of Fusly 1276 in the following abstract:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Sibbandi and Sader	2,11,354	2,00,745	...	10,609
Extra charges	94,829	87,982	...	6,847
Total...	3,06,183	2,88,727	...	17,456

The decrease under the head of Sibbandi and Sader is chiefly owing to the absence of Mr. Dykes on sick leave.

The decrease under the head of extra charges is owing chiefly to the decrease under the two items marginally noted. The decrease under the first of these items is owing to large refunds made in 1276 on account of garden lands transferred to the head of dry, while the fall under the other head is attributed to the manufacture of salt being smaller than in Fusly 1276.

Refunds of Revenue.
Purchase of Salt Manufacturer's share.

Working of the new system of Accounts.

27. I am glad to state that this year the Village Accounts have been completely prepared in the prescribed forms.

Lands acquired by Public Servants.

28. This year two cases have been brought to notice, one of which consists of A. 10, C. 7, of land assessed at Rupees 38-1-6, in the village of Vegur and Modegunta, in the Nellore talook, acquired in October 1867, by a transfer in the name of Venkata Subbia, son of the present Acting Talook Serishtadar of Kanigiri, Damodarapu Anantia. The other case is not acquisition made this year. It consists of an Inam of one acre in Nellore subject to a quit-rent of one Rupee, the Inam Title-deed being issued in the name of Pochirazu Kamia, a Talook Gumastah newly appointed in Rapur.

Remarks on the conduct of Subordinate Officers.

29. The public servants generally have discharged their duties very satisfactorily. My Serishtadar Rozukhurdi Venkatakrishna Row, continues to discharge his duties with much ability and zeal. Nearly all the Tahsildars are educated men, who have qualified themselves by passing the Tests.

(Signed) J. A. C. BOSWELL,
Acting Collector.

NELLORE,
25th September 1868.

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SUB-COLLECTORATE.

I HAVE the honour to submit the annual Settlement Report of the Sub-division for Fusly 1277.

Place at which Settlement was conducted.

2. The Settlement of the talooks of Kandukur, Kanigiri, and Ongole, which comprise the Sub-division, was conducted by Mr. Burnell, the Sub-Collector, at the following places:—

Talooks.	Place where Settlement was conducted.	Time occupied.
Ongole	Pellur	13th to 27th February 1868.
	Addanki	7th to 9th March 1868.
Kanigiri	Kanigiri	12th to 16th March 1868.
	Peda Alavalapad	17th March 1868.
Kandukur	Kandukur	18th March 1868.
	Ramapatam	23rd March to 2nd April 1868.
	Singarayakonda	27th and 28th April 1868.

Variation in the number and tenure of villages.

3. The number and tenure of villages remain unaltered.

Puttahs renewed and not renewed.

4. In their Proceedings, No. 7,146, dated 2nd November 1867, the Board having directed that no separate puttahs need be granted for miscellaneous items, and that such items should be included in the Land Revenue puttahs, fresh puttahs were issued to those ryots only who were unable to produce their original puttahs at the Jummahbundy, or who had then taken up lands for the first time:—

Talooks.	Total of puttahs for Fusly 1277.	Number of puttahs of last Fusly in which alterations were made.	Number of Fresh Puttahs issued.		
			Number of new puttahs issued where the original was not produced.	Number of puttahs issued for the first time.	Total.
Kandukur	10,961	9,014	1,468	479	1,947
Ongole	11,026	10,052	512	462	974
Kanigiri	3,664	2,955	418	291	709
Total	25,651	22,021	2,398	1,232	3,630

Season.

5. The season was on the whole favourable, though some of the dry crops of the Kanigiri and Ongole talooks, and the Paddy in Kanduhur suffered slightly from the failure of rain in the months of December, January, and February, and from the ravages of insects. The rain-fall as compared with the previous year was greater in the talooks of Kandukur and Ongole, while it was less in Kanigiri. The tanks with few exceptions were well supplied with water.

Rain-fall.

Months.	Kandukur.	Ongole.	Kanigiri.
	Inches.	Inches.	Inches.
April 1867	.....	.....	.....
May ,, ...	.....	0·40	.....
June ,, ...	.....	.....	.....
July ,, ...	1·36	0·64	2·10
August ,, ...	6·85	4·35	3·72
September ,, ...	3·14	3·36	2·67
Total...	11·35	8·75	8·49
October ,, ...	11·63	4·8	5·28
November ,, ...	0·65	.....	.....
December ,, ...	8·70	0·75	.....
January 1868	.....	.....	.....
February ,, ...	.....	.....	.....
March ,, ...	.....	.....	.....
Total...	20·98	4·83	5·28
Grand Total, Fusly 1277...	32·33	13·58	13·77
Fusly 1276...	29·37	12·26	24·0

Sanitary condition.

6. The sanitary condition of the sub-division was generally good. There was no cholera. Small-pox broke out to some extent throughout the sub-division. Fever was confined to the talooks of Kandukur and Kanigiri. Disease among cattle prevailed to a small degree in all parts of the sub-division.

Prices of agricultural products.

7. As will be seen from the following Statement, the prices of the principal grains fell considerably, especially in the Ongole talook, to which there is a large importation of grain from the Kistna district:—

Description of grain.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Paddy, first sort	239	195	...	44
Do. second sort	227	178	...	49
Jonna	249	216	...	33
Sujja	228	195	...	33
Horse-gram...	314	211	...	103
Raggy	234	176	...	58
Varagu...	201	190	...	11

Ryots' Holdings

8. From the following abstract it will be observed that there has been an increase of Acres 9,572 in the extent of ryots' holdings, and that the increase in the assessment is Rupees 8,801.

	Acres.	Assessment. Rs.
Holdings of Fusly 1276...	3,09,341	5,[illegible]1,308
Deduct lands relinquished	8,690	[illegible]9,466
Remainder...	3,00,651	[illegible]1,10,842
Add lands taken up	18,262	29,267
Total holdings for Fusly...	3,18,913	5,40,109
Increase, Fusly 1277...	9,572	8,801

In consequence of the transfer of certain garden lands to "wet" and "dry" there is an increase of Rupees 8,537 under these two heads in addition to the above Rupees 8,801. On the other hand there has been a decrease of Rupees 1,548 in consequence of the relinquishment of certain lands at high rates of assessment in the Kanigiri talook, and the substitution, therefore, of inferior lands. This, however, has been taken into account in arriving at the above net increase of Rupees 8,801.

Actual cultivation.

9. The following Statement shows the extent of actual cultivation as compared with the previous year. The increase under the heads "wet" and "dry" is due to the favourable nature of the season as well as to the transfer of garden lands. Under "garden" there is a decrease of Rupees 7,616 in consequence of the transfer:—

Description.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry	2,58,926	3,82,557	2,62,916	3,79,990	3,990	5,433	...	...
Wet	11,894	73,088	13,959	84,716	2,065	11,628	...	...
Garden.....	1,570	7,616	...	...	.....	.....	1,570	7,616
	2,72,390	4,63,261	2,76,875	4,72,706	6,055	17,061	1,570	7,616

Waste charged and remitted.

10. The annexed is a Statement which shows the amount of waste charged and remitted on all descriptions of lands:—

Description.	Waste charged.		Waste remitted.	
	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.
	Rs.	Rs.	Rs.	Rs.
Dry	48,108	53,484	...	...
Wet	711	5,459	18,306	8,460
Garden	802	...	119	...
Total...	49,621	58,943	18,425	8,460

No remission has been made on dry waste; such generally consists of land kept for pasturage. The waste in wet lands has been charged in all cases in which it appeared that the waste was the

result of the ryots' neglect, and partial waste in irrigated lands has also been charged when the extent of the field bearing old numbers was below 10 Acres, as directed in paragraph 5 of your letter, No. 592, dated 27th February 1868. In Ongole talook, in cases where there had been a deficiency of water, remission was given on partial waste without limitation as to the size of the fields until the receipt of the above letter. A relaxation of your rule was also extended to some villages of Kandukur on special grounds. The decrease in the amount of remissions as compared with the previous year is due to the favourable season, as well as to the above restriction prescribed by you. The usual remission of Rupees 48 was made on account of the salary of the Munsiff of Timmanapalem in conformity with the custom of the Kistna district from which this village was transferred. There was also remitted an item of Rupees 3-4-2, being the difference between the proper rate of certain wet lands cultivated with dry crops in consequence of want of rain, and the dry rate, levied in conformity with your instructions conveyed in letter, No. 592, dated 27th February 1868. The requisite Statement as regards withered crops not being ready at the time of Settlement, remissions were granted afterwards, and amount to Rupees 1,634-12-7 inclusive of Russums, Road Fund, etc.

Cultivation of special products.

11. The Sugar-cane cultivation, which is still confined only to Kanigiri talook, has been slightly extended this year. The annexed Statement shows that the cultivation of Cotton has also increased, while that of Indigo has decreased:—

	Fusly 1275.	Fusly 1276.	Fusly 1277.
	RS.	RS.	RS.
Sugar-cane	209	226	321
Cotton	12,248	10,287	14,816
Indigo	12,639	21,122	16,904

Demand of Revenue.

12. The demand on land and sundry sources of revenue compared with the results of the previous Fusly are shown in the following abstract:—

Item.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Quit-rent on Shrotriems and Inams, etc.	17,626	17,626	.....	.....
Ryotwary	5,16,544	5,34,422	17,878	.....
Land Revenue Miscellaneous	76,006	59,304	.....	16,702
Total...	6,10,176	6,11,352	17,878	16,702
Abkarry...	13,600	13,600	.....	.....
License-tax...	11,884	6,428	.....	5,456
Total...	25,484	20,028	.....	5,456
Road Fund...	16,408	27,730	11,322	.....
Grand total...	6,52,068	6,59,110	29,200	22,158

The increase under Ryotwary, which is chiefly due to the comparatively favourable season, is confined to the talooks of Ongole and Kandukur. There is a decrease of Rupees 2,830 in the Kanigiri talook owing for the most part to the reduction of garden assessment. The increase of the Road Fund is due to increased occupation as well as to the cess for Fusly 1276 on Inam lands having been included in the demand for this year. Decrease under "Land Revenue Miscellaneous" is due to the remission of Pullary tax* amounting to Rupees 21,350, and of Rupees 693 under the item "Excess* in minor Inams" besides other items amounting to Rupees 251. But under this head there is on the whole an increase of Rupees 5,592, the items being Dowle Izapha Rupees 819, Revenue fines Rupees 474, Sale of trees on waste lands Rupees 596, Rent from pasturage lands let out Rupees 3,210, and sundry items Rupees 493. Under the head of License Tax there is a decrease. This is principally owing to the Tahsildar of Ongole having only recently taken up his appointment and to his consequent inability to make the proper assessments without some little investigation and delay. The exemption of persons with incomes below Rupees 500 will have contributed to the decrease.

* Vide Board's Proceedings, dated 16th July 1867.

Demand, Collection, and Balance of Revenue for the current year.

13. The subjoined Statement shows Demand, Collection, and Balance of Revenue for the Fusly 1277:—

Items.	Demand for Fusly 1277.	Collection.	Balance.	Subsequent collection up to 31st August.	Balance.
Quit-rent on Shrotriems and Inams.	17,626	14,550	3,076	2,360	716
Ryotwar...	5,34,422	4,94,358	40,064	31,831	8,233
Land Revenue Miscellaneous	59,304	47,270	12,034	6,855	5,179
Total..	6,11,352	5,56,178	55,174	41,046	14,128
Abkarry...	13,600	12,318	1,282	1,282	...
License-tax	6,428	6,428	...	...	...
Road Fund	27,730	16,251	11,479	7,345	4,134
Total...	47,758	34,997	12,761	8,627	4,134
Grand Total..	6,59,110	5,91,175	67,935	49,673	18,262

The balance outstanding on the 31st August is in excess of that on the same date last year. Increased occupation of holdings and a diminished demand for grain, consequent upon the favourable nature of the season, as well as lower prices, seem to be the causes of this result. From the outstanding balance a deduction has to be made for remissions granted on account of withered crops subsequently to the close of the Jummahbundy. This amounts to Rupees 1,634-12-7,† and I have to request sanction to write it off. Orders have been issued to the Tahsildars to take measures for the speedy collection of the remainder.

	RS.	A.	P.
† Assessment.....	1,571	12	7
Stalakarnam Rusums	14	6	11
Bolarao Rusums	4	0	6
Road Fund.....	44	8	7
	1,634	12	7

Demand, Collection, and Balance of arrears of Revenue.

14. The following is a Statement showing the Demand, Collection, and Balance of arrears for Fusly 1276:—

Items.	For what Fusly.	Total amount of arrears at beginning of the Fusly 1276.	Amount collected and remitted within the Fusly.	Balance at the close of the Fusly.	Subsequent collections till August 1868.	Particulars to Column 5.		
						Recoverable.	Irrecoverable.	Total.
	1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Shrotriems..... ..	1274 to 1276.	1,316 14 6	1,312 2 6	4 12 0	... ...	4 12 0	... ...	4 12 0
Ryotwar.....	1272 to 1276.	30,861 9 6	25,030 8 5	5,834 1 1	79 13 2	71 9 11	5,682 10 0	5,834 1 1
Land Revenue Miscellaneous.....	1273 to 1276.	13,504 15 6	11,946 5 6	1,558 10 0	12 8 8	321 3 5	1,224 13 11	1,558 10 0
Abkarry.....	1274 to 1276.	1,684 3 5	1,184 3 5	500 0 0	... ...	... ...	500 0 0	500 0 0
Road Fund.....	1272 to 1276.	4,345 14 3	2,157 14 6	2,187 15 9	0 5 10	49 4 6	2,138 5 5	2,187 15 9
Bolarao Rusums... ...	1274 & 1275.	41 1 7	22 9 3	18 8 4	... ...	... ...	18 8 4	18 8 4
Chundi Rusums	1274...	5 12 0	1 12 0	4 0 0	... ...	... ...	4 0 0	4 0 0
		51,763 6 9	41,655 7 7	10,107 15 2	92 11 8	446 13 10	9,568 5 8	10,107 15 2

* Vide your letter, No. 802, dated 17th September 1867.

Of these sums it was recommended in the last report* that Rupees 3,602-9-2 be struck off, but no sanction has yet been received. The remainder includes the following items:—

Rs.	A.	P.	
3,837	12	10	Being reduction on garden assessment, collection of which has been suspended.
163	13	6	Being the assessment due on lands (puttah land and Inams) put up to auction for arrears of revenue but not purchased.
31	4	7	Being amount of remission on withered crops.
476	12	8	Being the amount of assessment on excess of registered extent of minor Inams.
1,123	2	9	Road Fund collection suspended.
332	14	2	Being sundry items.
5,965	12	6	All this I beg may now be written off.

Extent to which coercive measures were employed.

15. The annexed abstract will show how far coercive measures were resorted to for the collection of the revenue during the Fusly under report. The attachment of property has been to a larger extent than in the previous Fusly, especially in Kandukur talook.

Property attached.		Value of property sold.	
Number of Ryots.	Arrears.	Moveable.	Immoveable.
548	5,688	356	114

Talook and Village accounts.

16. The Village and Talook accounts have been generally prepared according to the Manuals. The Assistant Collector Mr. Boyle examined the accounts of 102 villages of the Ongole talook and about twenty villages of the Kandukur talook. A copy of his report on the examination of these accounts was sent to you with this office letter, No. 126, dated 3rd June last. As directed in your letter, No. 1,677, dated 5th June last, orders were issued to the Tahsildars to instruct the Curnums on the points there referred to.

Acquisition of land by Public Servants.

17. Only one Public Servant in the Sub-division, namely, Damodarapu Anantaya, at present Acting Serishtadar of Kanigiri talook, has acquired land during Fusly 1277; the extent of land is Acres 10-3-0, with an assessment of Rupees 38-1-6.

Surrender of ruined Tanks.

18. No ruined tanks have been made over to ryots.

Time spent by the Sub-Collector in the Sub-division.

19. With the exception of ten days in the month of January spent by Mr. Burnell at Nellore on the occasion of his taking over charge, the Sub-Collector has permanently resided in the sub-division.

Sub-division of enfranchised Inam villages.

20. No sub-division of enfranchised Inam villages has been made during the Fusly.

Vide Standing Order, No. 136-1, dated 3rd April 1868.

21. Mr. Burnell, for whom I act, has not left on record his opinion of any of the Public Officers of the sub-division. I have not had sufficient time to arrive at any judgment with regard to the Talook Officers, but the Sub-Collector's office establishment is in an efficient state. The Serishtadar Raja Row appears to be a competent Officer with an accurate knowledge of the revenue system of the district, and I have received valuable aid from him, while the office work in the Magisterial Department has been well performed under the management of the Head Clerk, Seshagiri Row.

(Signed) J. C. HUGHESDON,
Acting-Sub Collector.

(True Copy.)

(Signed) J. A. C. BOSWELL,
Acting Collector.

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SETTLEMENT REPORT

OF

BELLARY.

Submission of Annual Jummabundy Report and Statements.

I HAVE the honour to submit, with the usual Statements, my Annual Report on the Settlement and the Collection of the revenue of this district for Fusly 1277 (1867-68.)

Puttahs renewed.

2. In the year under report, 1,36,501 puttahs were issued, being 1,865 puttahs in excess of those issued in Fusly 1276, which is owing partly to the extension of the area of cultivation, and partly to the transfer of lands.

Arrangements have been made for issuing to the Ryots fresh puttahs in book form in Fusly 1278, as directed in Board's Circular Memorandum, No. 1,206, dated 3rd December 1866.

Variation in number and tenure of villages.

3. The variations in the number and tenure of villages during the year under report are shown below. The increase of ten villages under Circar is attributable to the lands in as many deserted villages in the Kudlighi talook having been brought under the plough during the Fusly:—

	Circar villages.	Shrotriem villages.	Kayem Jody.	Service Inam.	Total.
As per Fusly 1276	2,278	13	186	20	2,497
Do. Fusly 1277	10	...	.....	...	10
Total ...	2,288	13	186	20	2,507

4. The total number of villages settled in the several talooks of the district was 2,301, and 1,36,501 puttahs were granted, of which 8,668 or 6 per cent. were fresh puttahs, 1,00,950 or 74 per cent. were confirmed, and 26,883 or 20 per cent. were modified.

Season and rain-fall.

5. The season though far from being a favourable one was less disastrous than that of the preceding year, for although, as will be seen below, the actual rain-fall was less in quantity than

in Fusly 1276, it was more seasonable and enabled the people to get in the seed of the Moongary crop in May and June.

Months.	Average fall, (Fusly 1276.)		Average fall, (Fusly 1277.)	
	Inches.	Tenths.	Inches.	Tenths.
April	0	4	0	1
May	0	7	1	1
June	0	3	2	1
July	0	7	0	8
August...	0	9	1	3½
September	3	7	3	9
October	8	9	4	4½
November	0	2	.....	.....
December	0	4	.....	.....
January	.....	.....	.....	.....
February	.....	.....	.....	.....
March	0	6	0	1½
Total ...	16	8	13	9½
		Decrease...	2	8½

From a comparison of the average fall of rain in Fusly 1277 and 1276 there is a decrease of about 2 inches and 8 tenths.

6. The outturn of the Hingary crops of white Jonnalu, Cotton, Corralu, and Horse-gram, etc., which were sown in the months of September and October, was but partial, owing to a deficiency of moisture in subsequent months.

7. The outturn of the irrigated crops was in many instances unfavourable owing to some of the tanks having received but a partial supply, as shown below:—

Tanks of	Fusly 1276.	Fusly 1277.
	No.	No.
Full supply.	642	182
Three-quarters supply...	118	108
Half supply ...	150	160
Quarter supply ...	71	446
No supply ...	191	276
Total ...	1,172	1,172

8. The accuracy of the rain registers kept in the talooks is open to question. In most of the Cutcherries I visited, I found the rain-gauge placed within the quadrangle of the building, and more or less sheltered. I had them all removed either to an open space or placed on the roof of the Cutcherries.

The instructions conveyed in paragraph 4 of Board's Proceedings, No. 5,642, dated 4th August 1868, will be attended in the current Fusly (1278.)

Sanitary condition.

9. There were only two fatal cases of Cholera during the Fusly year, but Fever of a virulent type prevailed over the district. Of 15,148 persons reported to have been attacked, 7,883 or 51 per cent. died. This disease prevailed most in the Western talooks, namely, Hospett, Kudlighy, and Huvinhudgaly. Medicines were widely distributed chiefly through the agency of the Talook and Police Officials, and there is reason to believe with considerable beneficial effect.

The health report of the district will be separately submitted as called for in Board's Proceedings, No. 4,407, dated 15th June 1868.

Mortality among cattle.

10. Murrain prevailed most in the talooks of Raidrug, Kudlighy, and Hadagaly, among ploughing cattle, which were singularly healthy in the talook of Pencondah. The average mortality

was 74 per cent. on the number attacked, against 92 per cent. in the preceding Fusly, as shown in the subjoined Statement:—

Description of Cattle.	Fusly 1276.		Fusly 1277.	
	Number attacked.	Number of deaths.	Number attacked.	Number of deaths.
Ploughing Cattle...	9,605	3,331	8,671	3,844
Cows		3,419		1,018
Buffaloes		934		1,126
Sheep and Goats...	13,504	13,504	1,859	1,859
	23,109	21,188	10,530	7,847
		92 per cent.		74 per cent.

Prices.

11. Statement No. 2 exhibits a marked fall in prices as compared with those obtaining in the preceding Fusly. This is attributable to the better outturn of the Moongary crops, and to large importations from the Nizam's Territories north of the Tumbudra, where the season was remarkably favourable; and although in the Fusly under review the outturn of the late wet crops was comparatively poor, the harvest of the same crops in the preceding Fusly was abundant, so that there was a good supply of grain of this description in the market.

Ryots' holdings.

12. Statement No. 3 shows the Ryots' holdings, cultivation, and net beriz of the Fusly. Enclosure A of this Statement shows the holdings at the beginning of the year, and the subsequent alterations therein, the waste remitted and charged, and the extent of actual cultivation, exhibiting an increase in the holdings over Fusly 1276 of Acres 61,847, and a net decrease in the assessment of Rupees 3,998, or about $\frac{3}{16}$ per cent. on the assessment of Fusly 1276. This is owing to the land newly taken up by which the extent of holdings is increased, bearing a lighter assessment than that relinquished. In the wet lands there was a net decrease of 3,556 Acres, assessed at Rupees 20,514.

Lands relinquished.

13. Under the head "Lands relinquished," there is a net decrease of 55,727 Acres, assessed at Rupees 7,638 in dry, and a net increase of 2,728 Acres, with an assessment of Rupees 11,821 in wet lands, as shown below; the former is accounted for by the improved circumstances of the ryots, and the latter by the deficient supply of water in some tanks:—

Fusly.	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
1276	1,75,924	52,105	3,577	13,431
1277	1,20,197	44,467	6,305	25,252
Increase ...	.....	.....	2,728	11,821
Decrease ...	55,727	7,638	.....	.....

14. In the talooks of Dhurmaveram, Pencondah, and Madakserah of the Sub-division a reduction of well land assessment to the extent of Rupees 4,107-8-0 was made under the sanction of Government, conveyed in their Order, No. 581, dated 6th April 1864, embodied in Board's Proceedings, No. 2,247, of the 13th idem. These cases were disposed of by the Sub-Collector when brought to his notice at the annual Settlement.

Waste remitted.

15. The extent left waste during the year under report is 2,05,737 Acres, assessed at Rupees 1,78,196 of the total holdings, 24,37,733 Acres, assessed at Rupees 20,78,803, the proportion of the waste to the holdings being about 9 per cent., of which the amount remitted is 1,34,289* or 47,766 Rupees more than in the preceding year. The indulgence was granted on account of failure of water in the tanks, etc., under the Rules of 1st November 1865. The dry waste was remitted under the special sanction of Government, conveyed in Board's Proceedings, No. 1,386, dated 25th February 1868.

	Rs.
* Under tanks	97,980
Nullahs	9,596
Wells	497
Dry waste	26,216
	1,34,289

Standing Circular Order, No. 137.

Waste charged.

16. The amount charged on lands (irrigated and unirrigated) left waste from family litigation, neglect, or on grounds of pasturing cattle on them, etc., was 43,907 Rupees, or 19,460 Rupees more than in the preceding Fusly.

Actual cultivation.

17. The actual cultivation, exclusive of waste charged under the heads "dry" and "wet," amounts to 22,31,996 Acres, assessed at Rupees 19,00,607, which is less than the demand of the previous year by Rupees 71,222 resulting from a gross increase of Rupees 36,360 under "dry" and a gross decrease of Rupees 1,07,582 under "wet" lands. This is attributable to the early rains having been favourable to the Moongary dry crop, and to the failure of seasonable rains in the latter part of the year, and consequently a deficient supply in the tanks, etc.

Special products.

18. Enclosure B in Statement No. 3 shows the cultivation of Sugar-cane, Cotton, and Indigo, and exhibiting an increase under each head, which is due to the brisk demand for the articles in the market.

Progressive, etc., Cowles.

19. Enclosure C in No. 3 includes the items of Progressive, Paimaly, and Kayem Cowles, exhibiting a net beriz of Rupees 904 or 580 Rupees less than in the previous year owing to some of the Cowle lands having been charged with the full rates on the expiry of the Cowle lease.

Cultivation.

20. As directed in Clause 4, paragraph 4, of the Board's Circular Memorandum, No. 787, dated 14th August 1866, a comparative abstract Statement of Cultivation and Settlement in the form therein prescribed is shown below, from which it will be seen that there is a net increase in cultivation of 61,847 Acres, with a net decrease in assessment of Rupees 3,998, as already stated. The fluctuations under the items "second crop assessment," "additional assessment," and "water-tax," are due to failure of rains and consequent deficient supply of water in the tanks.

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ABSTRACT A.—*Comparative Statement of Cultivation and Settlement.*

Items.	Last Fusly 1276.		Increase.		Decrease.		Present Fusly 1277.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	6	7	8	9	4	5
Dry	22,10,658	14,31,879 4 0	65,403	16,516	.....	.....	22,76,061	14,48,395 6 0
Wet	1,65,228	6,50,921 0 0	.....	.....	3,556	20,514	1,61,672	6,30,407 5 0
Total...	23,75,886	20,82,800 4 0	61,847	.....	3,998	3,998	24,37,733	20,78,802 11 0
Add—								
Second crop Assessment ...	.....	94,346 15 0	.....	.....	.....	9,338	.....	85,008 11 0
Additional Assessment...	.....	48,337 14 0	.....	.....	.....	12,370	.....	36,967 14 0
Water Tax	.....	3,920 9 0	.....	.....	.....	2,676	.....	1,244 5 0
Road Fund	.....	966 8 4	.....	1,07,065	.....	.....	.....	1,08,031 8 8
Village Service Fund	.....	... ...	.....	.....	.....	.....	.....	... ...
Total...	.....	22,25,372 2 4	.....	78,683	.....	...	.....	23,04,055 1 8
Deduct—								
Remissions	.....	86,522 16 0	.....	47,766	.....	.....	.....	1,34,288 9 0
Road Fund	.....	966 8 4	.....	1,07,065	.....	.....	.....	1,08,031 8 8
Village Service Fund	.....	... ...	.....	.....	.....	.....	.....	... ...
Other remissions as particularized in Statement No. 4...	.....	36,464 6 0	.....	43,236	.....	.....	.....	79,700 8 3
Total...	.....	1,23,953 8 4	.....	1,98,067	.....	.....	.....	3,22,020 9 11
Remaining Beriz	.....	21,01,418 10 0	.....	.....	.....	1,19,384	.....	19,82,034 7 9
Miscellaneous items	.....	2,47,272 11 9	.....	.....	.....	2,166	.....	2,45,106 14 6
Total...	.....	23,48,691 5 9	.....	.....	.....	1,21,550	.....	22,27,141 6 3

Principal sources of Irrigation.

21. The principal works of irrigation in the district requiring notice under Clause 5, paragraph 4, of the Circular above quoted, are those shown below, the chief river channels being those taken off the Toongabudra. Besides these there are about ten tanks of minor importance capable of irrigating from 1,000 to 2,000 Acres each. The total number of tanks, channels, and wells (Circar and Private) are noted in the margin. The nominal distinction between Circar and Private wells was explained in paragraph 4 of the late Collector's letter, embodied in Board's Proceedings, No. 1,700, dated 19th March 1864.

Description.	Number.	Acreage of Circar cultivation	Assessment including Fasaljasty and Teerwajasty.
Tanks	1,172	56,944	3,09,810
Channels	2,493	44,696	2,75,998
Wells	19,070	44,412	59,973
Circar	8,237		
Private	9,833		
Total ...	22,735	1,46,052	6,43,781

Principal sources of Irrigation.

Name of Irrigation works or tanks.	Ayacut. Circar. Acres.	Ayacut. Circar. Assessment.	Ayacut. Inam. Acres.	Ayacut. Inam. Assessment.	Cultivation for Fusly 1277. Circar cultivation. Acres.	Cultivation for Fusly 1277. Collection. Assessment, Fasaljasty, etc.	Collection. Circar assessment.	Collection. Inam assessment.	Collection. Total assessment.
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Bookapatnam	2,779	16,741	727	5,487	1,506	11,301	11,291	1,044	12,335
Singanamala	1,929	9,959	1,119	8,170	1,451	9,268	9,268	1,810	11,078
Purglee	2,349	9,188	499	2,372	2,092	8,951	8,951	390	9,341
Anantapur	2,475	11,241	321	2,317	916	4,923	4,923	371	5,294
Kanekul	2,186	10,309	339	2,230	1,280	7,841	7,841	376	8,217
Durojee	1,529	6,805	70	247	1,486	6,744	6,744	64	6,808
Dhurmaveram	773	4,697	724	5,693	737	5,237	5,237	1,997	7,234
Toongabudra channel ...	10,825	91,834	4,779	39,163	10,502	1,08,807	1,08,591	19,346	1,27,937

Ruined Tanks.

22. Four applications are reported to have been received for the repair of ruined Coontas, and one in the Bellary talook was withdrawn, the remainder being under inquiry.

Particulars of remissions.

23. The particulars of remissions of all kinds, in comparison with the previous Fusly, are given in Statement No. 4. The "Shavy or withered crop" remitted shows an increase of Rupees 60,645, which were almost entirely on dry lands, granted under the sanction accorded in Board's Proceedings, No. 1,386, dated 25th February 1868. The other variations being slight do not call for any remarks.

Miscellaneous Items.

24. Statement No. 5 shows the demand, etc., on account of Miscellaneous Items under Land Revenue, corresponding with the entries in the Demand, Collection, and Balance Statement for June last. A separate Memorandum explanatory of the nature and particulars of Settlement of each item of the Statement accompanies the report, as required by paragraph 7 of the Board's Circular quoted. The few changes of revenue in these items do not require explanation, inasmuch as the name of each item accounts for the slight variations.

25. Statement No. 6 shows the Demand, Collection, and Balance of Shrotriem Jody villages enfranchised by the Inam Commissioner; there are no Zemindaries or Mootahs in this district. Of the total balance of Rupees 9,884 in column 6 of the Statement, a sum of Rupees 2,228 was since collected, reducing the balance to Rupees 7,656 at the end of August, which will shortly be realized.

Increase in revenue.

26. Statement No. 7 of all sources of revenue shows a net increase of Rupees 1,152 over last year as shown in the comparative abstract below:—

Current Demand.

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
Land Revenue.				
Jody on Shrotriems, etc.	26,061	26,061	.....	.....
Ryotwar	21,01,418	19,82,034	.....	1,19,384
Miscellaneous	2,48,273	2,45,107	.....	2,166
Total...	23,74,752	22,53,202	.....	1,21,550
Abkarry	9,02,519	9,02,614	95	.....
Income-tax...	40	.....	.....	40
License-tax...	10,397	97,004	86,607	.....
Salt	10,743	10,745	2	.....
Stamps	1,53,599	1,89,637	36,038	.....
Total...	10,77,299	12,00,000	1,22,742	40
Grand total...	34,52,050	34,53,202	1,22,742	1,21,590
		Net Rs...	1,152	

The decrease of Rupees 1,21,550 or 5 per cent. on last year's demand of Land Revenue is chiefly under Ryotwar, owing to liberal remissions granted on waste lands and Shavy crops. The increase under the items of "License-tax" and "Stamps" being due to the provisions of the Certificate Act No. IX of 1868, and of Stamp Act No. XXVI. of 1867 being strictly enforced, and to large sales of stamps under the discount system.

Comparative Collections.

27. As required in paragraph 9 of the Board's Circular Memorandum above referred to, a comparative abstract of collections in the prescribed Form B. is given below, showing a net increase of Rupees 3,78,701 over the previous year. This is owing chiefly to the realization in the Fusly under review of the kists under Land Revenue and Salt of the preceding Fusly, postponed under special circumstances, having their origin in the adverse nature of the season.

ABSTRACT B.—*Comparative Abstract of Collections.*

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
1	2	3	4	5	6	7	8	9
Land Revenue.								
Permanently settled	.....	.....	.....	.....	.....	.....	.....	.....
Jody on Shrotriem, etc., villages ...	3,491	19,618	23,109	5,598	17,891	23,489	380	.....
Ryotwar	98,193	18,48,324	19,46,517	2,38,276	17,60,361	19,98,637	52,120	.....
Miscellaneous	35,270	1,58,280	1,93,550	80,284	1,58,823	2,39,107	45,557	.....
Total ...	1,36,954	20,26,222	21,63,176	3,24,158	19,37,075	22,61,233	98,057	.....
Abkarry	44,549	5,07,340	5,51,889	1,97,056	5,10,181	7,07,537	1,55,648	.....
Income-tax	2	40	42	.....	.....	.....	.....	42
License-tax	.....	10,397	10,397	.....	97,004	97,004	86,607	.....
Salt	1,134	7,117	8,251	2,974	7,670	10,644	2,393	.....
Stamps	.....	1,53,599	1,53,599	.....	1,89,637	1,89,637	36,038	.....
Total ...	45,685	6,78,493	7,24,178	2,00,030	8,04,792	10,04,822	2,80,686	42
Grand total ...	1,82,639	27,04,715	28,87,354	5,24,188	27,41,867	32,66,055	3,78,743	42
							Net Rs...	3,78,701

28. For the speedy recovery of the heavy balances under Land Revenue, both current and arrears, stringent measures are being taken, and Tahsildars have been impressed with the serious responsibilities they incur if the large accumulations against their talooks are not at an early date reduced to the smallest minimum possible. A Circular to this effect was issued in the District Gazette of the 5th September 1868, pages 614 and 615.

29. The large Abkarry balances have since been written off in almost all talooks except in the Madakserah talook, regarding which inquiries are now being instituted in view to an early disposal of the outstandings.

Arrears.

30. Statement No. 8 shows the collections on account of arrears of all sources of revenue, in Column 7 of which there appears at the close of the Fusly under report a balance of Rupees 1,82,316, which is, by subsequent collections up to end of August last, reduced to Rs. 1,46,157, or 16 per cent. on the demand. From the balance, a sum of Rupees 17,972 is recommended for remission as irrecoverable, a detailed Memorandum of which accompanies this. These arrears extend back to Fusly 1268, and were made the subject of detailed inquiry at the Jummahbundy by the different Officers who conducted it, upon which the present recommendation is founded. The list of irrecoverable balances in the talooks of Bellary and Raidrug, which are much behind the others in collections, have not been received to date, though the Tahsildars were frequently directed to submit the same; and so the recommendation for the remission is exclusive of the balances against those two talooks.

Coercive measures.

31. From the enclosure A in No. 8, it will be seen that out of property to the aggregate value of 24,601 Rupees attached, it has become necessary to sell property to the value of Rupees 4,614 only, or 19 per cent. on the value attached. These coercive measures were absolutely necessary, as owing to the great forbearance hitherto shown to them many ryots were under the impression that payment would not be enforced although their circumstances had materially improved.

Revenue Defaulters.

32. The adverse nature of the season in Fusly 1276, coupled with the reckless speculation of some of the Abkarry Contractors, brought about numerous failures. Though impossible to prove it, there is no doubt that in many instances the dues of Government were fraudulently evaded by the fictitious transfer of the defaulter's property to relatives and friends, and where there were grounds for supposing this to be the case, the defaulters were incarcerated. In some instances the arrears were realized, but in many, as the Board are aware, they had to be written off the accounts.

Gross Collections and Charges.

33. Statement No. 9 shows a net increase in collections, current and arrears, of Rupees 3,78,701 over the preceding Fusly, against a net decrease in the charges of Rupees 10,155. The variations in the charges will be noticed below. The decrease of Rupees 6,790 in the salaries of the Collector and Sub-Collector, etc., is due:—

First, to Mr. Wedderburn not having drawn his salary in this district for January, and to his successor not having assumed charge until after February following.

Second, to Mr. Foster having drawn salary for two months as Head Assistant Collector.

Third, to the non-disbursement for ten months of the salary of the Head Assistant Collector consequent on the permanent incumbent having been employed in another district.

The decrease of Rupees 1,219 under the head "Tent and House-rent allowance" is attributable to the same cause. The decrease of Rupees 10,050 under "Huzoor and Talook establishment" is chiefly owing to the arrears of salary due for Fusly 1275 being paid in Fusly 1276, and partly to the reduction in the Treasury establishment; also to the discontinuance of the payment in Fusly

1277 of the temporary increase of Rupees 2 and 3 granted to servants drawing Rupees 15 and under a month, as a measure of relief during the famine months of 1866 (vide Government Orders, Nos. 2,475 and 1,721, dated 14th September and 31st October 1866, respectively.) The decrease of Rupees 3,028 under "Contingencies" is explained by the temporary establishment entertained for the arrangement of records having been dispensed with, also to a diminution owing to altered circumstances, in such charges as cart-hire, payments for telegraph messages, etc., during the famine year. The increase of Rupees 9,753 under "Land Revenue, etc., Refunds," and Rupees 1,355 under the head "Miscellaneous" is apparently owing to large refunds under the "License-tax," and to the duties refunded on Stamp Certificates of the Civil Courts; while the latter increase is attributable to the value of European medicine purchased for distribution to the sick during the prevalence of epidemic disease.

Land acquired by Public Servants.

34. The extent of landed property possessed and acquired during the Fusly, by public servants in the district, is shown below. Eight persons have newly acquired land in the year under report.

Items.	Number of public servants.	Extent.	Assessment.
		ACRES.	RS.
As per Fusly 1276	202	11,169	12,702
Deduct relinquished in Fusly 1277	.....	107	97
Remainder...	202	11,062	12,605
Add Acquired in addition to former holdings	.....	27	22
Add Newly acquired in Fusly	8	134	219
Total...	210	11,223	12,846

Village and Talook Accounts.

35. Agreeably to the orders contained in the Board's Standing Circular Order No. V of 18th January 1864, and to the remarks of the Board of Revenue in the concluding part of paragraph 95 of their report on the Annual Settlement to Government, I have the honour to state that, as a rule, the Talook and Village Accounts are fairly kept, and in the prescribed forms. During the Settlement the several forms of Accounts were examined, and the errors observed were pointed out to the Curnums, culpable remissness being punished by fines. There is a manifest improvement over former years in this respect.

Proceedings, No. 5,069, dated 10th July 1868.

36. The Settlement having been completed before I assumed charge of the district, I am not in a position to offer a mature opinion as to the conduct and efficiency of the subordinate officials previous to that time. In the compilation of the Statements which accompany this report, my Serishtadar N. Mooroogasem Moodelliar has afforded me great assistance. He bears a very good character, and I can testify to his being an industrious, clear-headed, and methodical man of business. Mr. Blake, the Deputy Collector, and Rama Row, the Head Accountant, continue to discharge the duties connected with their respective offices in a satisfactory and efficient manner.

(Signed) H. E. SULLIVAN,
Collector.

9th October 1868.

SUB-COLLECTORATE.

I HAVE the honour to submit the Settlement Report of the five talooks of Sub-division for the Fusly 1277 (1867-68.)

2. The subjoined Statement No. 1 shows the stations where Jummahbundy was conducted, the dates on which it has been commenced and ended, the number of villages in each talook, and the puttahs distributed:—

Officer who conducted the Jumahbundy.	Talooks.	Villages.	Number of puttahs.	Days occupied for Settlement.	Stations where Settlement was conducted.	Date of the commencement and completion of the Settlement.
W. S. Foster, Esq., Sub-Collector of Bellary.	Anantapoor	109	8,056	15	Anantapoor.	From 6th to 20th March.
	Dhurmaveram ...	185	8,559	5	Dhurmaveram.	From 21st to 25th March.
	Pengondah.....	90	6,610	14	Pengondah.	From 23rd January to 3rd February, and from 27th to 28th March.
	Hindoopoor	80	7,207	33	Hindoopoor. Palasamoodrum. Goruntla. Codicondah.	From 18th November to 20th December.
	Madakserah	145	6,890	28	Madakserah.	From 23rd December to 19th January.
		609	37,322	95		

The time given to the Jummahbundy was less than I had intended, but this arose from my having to go to Bellary for a time, and on my return, I was compelled to go to other talooks by rumours of famine.

3. The following Statement shows the increase and decrease in the number of puttahs:—

	Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
1	Resident ryots	30,005	30,743	738	.....
2	Non-resident ryots	5,292	5,609	317	.. ...
	Total single puttahs	35,297	36,352	1,055	.....
	Gonchee	998	970	.....	28
		36,295	37,322	1,027	.....

The increase in the number of puttahs has occur ed in the dry lands, more lands having been taken up. This is satisfactory even though the net lands show a falling off.

4. Fever prevailed in all the talooks; the subjoined Statement shows the result:—

Talooks.	Months.	Number attacked.	Comparison.	
			Recovered.	Died.
Anantapoor.....	From July to June..... ...	483	233	250
Dhurmaveram	From November to March.	175	175	.....
Pengondah...	From July to June	317	122	195
Hindoopoor.....	Ditto. ...	518	34	484
Madakserah.....	Ditto. ...	837	602	235
	Total	2,330	1,166	1,164

I put little faith in the reports of the different diseases that have prevailed. As a general rule, all diseases are divided between Cholera and Fever, and without medical men in the villages this cannot be helped. In the foregoing table it is not to be supposed that the total number of people attacked with Fever is mentioned, as unless they are severely attacked, they often do not mention it; but most probably the deaths assigned to Fever include those caused by other diseases.

5. The following Statement shows the number of cattle attacked with murrain disease; the disease prevailed in all the talooks except Pengondah:—

Talooks.	Number of villages.	Number of Cattle attacked with disease.	Recovered.	Died.		
				Cattle of ryots.	Others.	Total.
Anantapoor.....	20	156	76	51	29	80
Dhurmaveram.....	2	61	36	6	19	25
Pengondah	..	...	...	...	...	...
Hindoopoor.....	18	124	24	62	38	100
Madakserah.....	18	703	296	256	151	407
Total.....	58	1,044	432	375	237	612

With the exception of Madakserah talook, the number of cattle that have died of Moosara disease is not large. In Madakserah talook, a large quantity of Druphixe died, and doubtless much pasture land and its grass withered, and decayed, which perhaps might have affected the cattle. Want of pasture does not necessarily cause the Moosara disease, though it may render a bullock more likely to catch it.

6. The prices of grain in the Fusly under report, as compared with those in the previous Fusly, is given below:—

Grains.	In Fusly 1276, per garce.	In Fusly 1277, per garce.	Comparison.		Decrease per cent.
			Increase.	Decrease.	
Paddy, first sort...	329	197	...	132	40 2 0
Do. second sort	296	179	...	117	39 8 0
Cholum.....	441	240	...	201	45 9 0
Sujjaloo	376	231	...	145	38 9 0
Horse-gram.....	486	239	...	247	50 13 0
Raggy.....	420	229	...	191	45 8 0

This is good: of the lands cultivated, the greater portion has been wisely cultivated with food-grain instead of Cotton; the cultivated area has also largely increased.

7. The Statement below shows increase and decrease in the ryots' holdings:—

Fuslies.	Dry.		Wet.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Fusly 1276	5,04,761	1,36,449	89,753	3,39,151	5,94,514	4,75,600
,, 1277	5,79,160	1,54,719	87,321	3,22,483	6,66,481	4,77,202
Increase	74,399	18,270	.....	.....	71,967	1,602
Decrease	.....	.....	2,432	16,668	.....	.....
Actual increase	1,38,093	34,197	1,957	6,477	1,40,050	40,674
Actual decrease	63,694	15,927	4,389	23,145	68,083	39,072

The total increase is considerable: it is entirely in the dry land: the holdings in wet lands have decreased owing to want of sufficient water to allow of cultivation, and lands in the beds of tanks are being gradually relinquished. The increase of dry lands, both held and cultivated is satisfactory, and shows that the district is recovering after its bad seasons. The remissions also, a table of which is given hereafter, are less than last year in dry land, while certainly they exceed in wet lands the remissions of the previous year; but this can all be remedied, while there is rain to water the dry lands; there is rain to fill the tanks if we take care: so that the decrease in holdings and cultivation in the wet land and the increase in the dry land, I believe, shows that the ryots have come to the belief that it is safer to cultivate lands which only require rain from heaven, and not the water stored in the tanks by our means.

8. The following Statement shows the increase and decrease in the cultivation in the Fusly under report:—

Items.		Fusly 1276.		Fusly 1277.		Comparison.			
						Increase.		Decrease.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry		4,11,727	1,12,667	5,25,968	1,41,185	1,14,241	28,518	.....	.....
Wet.	Under tanks...	57,883	2,96,688	36,418	1,90,854	.....	.....	21,465	1,05,834
	,, nullah..	16,829	80,572	14,018	67,819	.....	.....	2,811	12,753
	,, wells...	19,537	26,774	21,077	25,995	1,540	.....	.....	779
	Total ...	94,249	4,04,034	71,513	2,84,668	.....	.....	22,736	1,19,366
Grand total...		5,05,976	5,16,701	5,97,481	4,25,853	91,505	.....	.....	90,848

9. The Statement below shows the amount of waste charged:—

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
Ryots' lands	3,211	10,161	6,950	.....
Reddies' lands	1,000	2,720	1,720	.....
Total...	4,211	12,881	8,670	.....

The amount of waste charged must vary with the waste remitted, for in the same quantity of land left waste, that left waste by the ryots from their own neglect bears generally the same proportion to that left waste from other causes.

10. The following Statement shows the remissions granted in the year under report:—

	Items.	Fusly 1276.	Fusly 1277.	Comparison.	
				Increase.	Decrease.
Waste.	Dry	21,039	11,921	.....	9,118
	Under tank	9,975	80,317	70,342	.....
	,, nullah	1,887	7,002	5,115	.....
	,, wells...	433	368	.....	65
	Total...	12,295	87,687	75,392	.....
	Grand total...	33,334	99,608	66,274	.....
Cultivated.	For withered crops	63	1,058	995	.....
	,, cowle	24	19	.....	5
	Shamlet Dasavandum	904	530	.....	374
	Shrotriemdars	822	663	.....	159
	Kuttabadi Kuttoogootta Inam	467	506	39	.....
	Reddies and Curnums	75	99	24	.....
	Total...	2,355	2,875	520	.....
	Grand total...	35,689	1,02,483	66,794	.....

11. The subjoined shows the increase and decrease of the lands held in Cowle tenure:—

Items.	Fusly 1276.		Fusly 1277.		Comparison.			
					Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry	50	25	50	25	.....	.....	.....	.....
Wet	3	13	3	16	.....	3	.....	.....
Total...	53	38	53	41	.....	3	.....	.....

12. The following is the Statement of Sugar-cane, Indigo, and Cotton cultivation:—

Items.		Sugar-cane.		Cotton.		Indigo.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Fusly 1276.....		1,849	12,105	10,440	3,970	28	36
Fusly 1277.....		1,427	9,373	4,471	1,922	36	59
Comparison.	Increase.....	.....	.....	.....	.....	8	23
	Decrease	422	2,732	5,969	2,048	.....	.....

The decrease in the cultivation of Cotton is due probably to the demand being less than last year, and the prices being much lower: the area under Cotton cultivation rose suddenly a few years ago and is now diminishing though less rapidly. The decrease under Sugar-cane is to be attributed to the small quantity of water in the tanks: this crop requiring a great deal of water.

13. The Statement below gives the comparison of the net demands of Fusly 1276 and 1277, under Quit-rent and Ryotwar:—

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
Land Revenue...	5,14,346	4,22,978	.....	91,368
Quit-rent on Shrotriem Villages...	10,654	10,654	.....	.....
Total	5,25,000	4,33,632	.....	91,368

14. Extra Sources of Revenue are given below, the Fusly under review being compared with previous one:—

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
Abkarry...	2,11,109	2,11,103	.....	6
License-tax	820	26,350	25,530	.....
Salt Revenue...	2,718	2,601	.....	117
Stamp-paper penalty	33,098	38,071	4,973	.....
Total	2,47,745	2,78,125	30,380	.....

The increase of License-tax arose from the introduction of the tax very late in the previous Fusly: the increase under Stamp-paper is doubtless due to the new Stamp Act.

15. The fluctuations of all the sources of revenue are shown below:—

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
Land Revenue	5,25,000	4,33,632	.....	91,368
Miscellaneous...	58,370	51,469	.....	6,901
Total	5,83,370	4,85,101	.....	98,269
Extra Revenue...	2,47,745	2,78,125	30,380	.....
Grand total	8,31,115	7,63,226	.....	67,889

This decrease is owing most entirely to diminution of wet cultivation as mentioned before.

16. The details of Land Revenue Miscellaneous are given below:—

	Items.	Fusly 1276.	Fusly 1277.	Comparison.	
				Increase.	Decrease.
1	Rent on Babul trees	2,893	2,636	.....	257
2	,, old Topes...	435	682	247	.....
3	,, new Topes...	690	902	212	.....
4	Lukka rent...	68	41	.....	27
5	Land Revenue brought to accounts after Settlement...	19,069	15,718	.....	3,351
6	Revenue of lands concealed by Curnums.	42	166	124	.....
7	Revenue from Tank Dasavandamdars.	.....	.....	.....	.....
8	Revenue from Inam attached and confiscated	1,528	224	.....	1,304
9	Revenue fines.....	785	1,060	275	.....
10	Refund of salaries...	15	.....	.....	15
11	Quit-rent on Gardens of Bungalows...	10	10	.....	.....
12	Sale of Receipt Books...	34	19	.....	15
13	Jodi.....	16,888	16,931	43	.....
14	Water rate on Inams	4,299	2,940	.....	1,359
15	Inam Jafrik...	263	190	.....	73
16	Quit-rent on Bhutwarti Inams	8,555	8,609	54	.....
17	Quit-rent on Dasavandam Inams... ...	733	733	.....	.....
18	Sale of Government Topes..	192	.....	.....	192
19	,, Palmyra trees...	486	545	59	.....
20	Excess collection...	41	63	22	.....
21	Sale of unclaimed buildings...	1,344	.....	.....	1,344
	Total	58,370	51,469	1,036	7,937

There are amongst these details only a few in which the increase or decrease is large enough to deserve notice. That under Land Revenue brought to account after Settlement is simply owing to the Village Authorities having prepared their accounts more carefully for the Jummahbundy, leaving

fewer matters to be settled afterwards. The decrease under water-rate on Inam is due to scarcity of water.

17. The following table shows the Demand, Collection, and Balance at the end of the Fusly:—

	Items.	Demand in Fusly 1277.	Collections.			Balance.			Per-centage.
			Collected within Fusly.	Subsequently collected or remitted.	Total.	Recoverable.	Irrecoverable.	Total.	
1	Land Revenue ...	4,33,632	3,65,186	22,079	3,87,265	44,903	1,464	46,367	10 11 1
2	Miscellaneous ...	51,469	24,173	5,176	29,349	16,458	5,662	22,120	42 15 7
	Total	4,85,101	3,89,359	27,255	4,16,614	61,361	7,126	68,487	14 1 11
1	Abkarry..... ...	2,11,103	98,223	85,857	1,84,080	27,023	.....	27,023	12 12 10
2	License-tax... ...	26,350	26,350	.....	26,350	.....	.....	.....	... ...
3	Salt Revenue ...	2,601	1,592	163	1,755	736	110	846	32 8 5
4	Stamps...	38,071	38,071	.....	38,071	.....	.....	.....	... ...
	Total... ...	2,78,125	1,64,236	86,020	2,50,256	27,759	110	27,869	10 0 4
	Grand Total... ...	7,63,226	5,53,595	1,13,275	6,66,870	89,120	7,236	96,356	12 10 0

Though the demand was less, the collections are greater than in last year; the per-centage of balance to demand is very much less: much of this balance, I believe, is due to the ryots keeping back their payments in the hopes of getting large remissions, if rain did not fall; and so when rain did fall, they found they had a considerable demand against them, which they were not prepared at once to pay.

18. The Demand, Collection, and Balance of arrears is given below:—

Items.	Balance outstanding at the commencement of Fusly 1277.	Of which collected			Balance.		
		Within Fusly, including written off.	Subsequently.	Total.	Recoverable.	Irrecoverable.	Total.
Land Revenue..... ...	67,141	60,384	576	60,960	3,257	2,924	6,181
Miscellaneous...	43,057	29,199	593	29,792	5,386	7,879	13,265
Total	1,10,198	89,583	1,169	90,752	8,643	10,803	19,446
Sundry Sources	1,24,939	1,00,706	1,042	1,01,748	23,180	11	23,191
Grand Total	2,35,137	1,90,289	2,211	1,92,500	31,823	10,814	42,637

19. The details of irrecoverable balance are given below:—

Fuslies.	Talooks.	Land Revenue.	Land Revenue Miscellaneous.	Sundry sources.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1271.	Anantapoor	1 4 0	... ...	... ...	1 4 0
1272.	Anantapoor...	2 13 0	... ...	... ...	2 13 0
	Madakserah...	2 4 0	... ...	... ...	2 4 0
	Total... ...	5 1 0	... ...	... ...	5 1 0
1273.	Anantapoor...	10 12 0	... ...	... ...	10 12 0
	Pengondah...	... ...	37 1 0	... ...	37 1 0
	Madakserah.....	2 15 0	... ...	... .	2 15 0
	Total... ...	13 11 0	37 1 0	... ...	50 12 0
1274.	Anantapoor..	2 14 0	... ...	... .	2 14 0
	Dhurmaveram...	5 0 0	23 10 4	... ...	28 10 4
	Hindoopoor...	... ...	166 4 0	... ...	166 4 0
	Madakserah...	81 13 11	11 4 0	... ...	93 1 11
	Total... ...	89 11 11	201 2 4	... ...	290 14 3
1275.	Anantapoor	18 9 0	61 11 0	... ...	80 4 0
	Dhurmaveram...	95 4 2	1,400 1 0	... ...	1,495 5 2
	Pengondah.....	117 11 0	379 9 0	... ...	497 4 0
	Hindoopoor...	28 9 0	1,042 14 4	... ...	1,071 7 4
	Madakserah..	308 12 0	611 3 0	... ...	919 15 0
	Total... ...	568 13 2	3,495 6 4	... ...	4,064 3 6
1276.	Anantapoor...	1,147 2 0	1,121 9 8	... ...	2,268 11 8
	Dhurmaveram	811 5 0	1,451 4 0	2 4 0	2,264 13 0
	Pengondah.....	4 12 0	355 6 0	... ...	360 2 0
	Hindoopoor...	10 14 0	1,003 8 10	3 0 0	1,017 6 10
	Madakserah...	270 12 0	213 11 6	6 0 0	490 7 6
	Total... ...	2,244 13 0	4,145 8 0	11 4 0	6,401 9 0
	Grand Total... ...	2,923 6 1	7,879 1 8	11 4 0	10,813 11 9

20. Of Rupees 10,813-11-9, there are due by people—

	RS. A. P.
Dead, emigrated, and poor	775 12 2
Excess	64 6 0
Inam remission not granted at the time of Jummahbundy pending some inquiry	42 9 0
Withered crops	92 4 0
Loss by hailstorms	1,506 13 0
Reduction of assessment on lands proved to be cultivated by well water, granted after Jummahbundy...	305 3 8
Disputed boundary	136 6 3
Jodi on Village Service Inams remitted, people being unable to pay	7,131 2 8

Inam Quit-rent		95 8 0
Excess	50 4 0	
Quit-rent on Kattubady Inam left uncollected, pending Inam Commissioner's order, ...	10 0 0	
Poor, being land left waste	35 4 0	
Nirsuriya on Inams		52 5 0
Babul trees		53 10 0
Loss by using trees for the use of public works...	20 0 0	
Poor	11 10 0	
Excess...	22 0 0	
Excessive assessment on land acquired by Tope		2 4 0
Sevoy Jummah		507 2 8
Confiscated Inam entered twice		37 1 4
Salt Revenue, rate-payer being unable to pay		11 4 0
		10,813 11 9

The only item in this that is of any importance is the Jodi on Service Inams; this Jodi has been found to be fixed at too high a rate, and the people are consequently unable to pay it. It will be well when this Jodi is reduced, but the accounts are not yet prepared on which to make proper proposals.

I recommend that all this amount be written off in the accounts.

21. Coercive process in collecting Revenue:—

Talook.	Amount of Land Revenue due.	Value of property distrained.	Sold by Auction.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Anantapoor.....	2,974 0 0	535 9 0	535 9 0
2. Dhurmaveram.....	383 13 0	372 4 0	191 4 0
3. Hindoopoor	7,830 11 0	7,830 11 0	41 0 0
4. Madakserah.....	354 12 0	333 8 1	433 15 0
Total.....	11,543 4 0	9,072 0 1	1,201 12 0

In Hindoopoor, the people evidently wished to get remission without due cause and kept back their payments until they saw their lands attached, when they were able to pay their kists. In Madakserah talook, the property sold realized considerably more than was expected, owing to the competition at auction.

22. The following Statement shows the extent and assessment of lands acquired by the servants of the Sub-Collector's Office and Tahsildar's Cutcherries:—

	Items.	Number of individuals.	Lands acquired prior to employment.				Lands acquired in Fusly 1277 after employment.			
			Circar.		Inam.		Circar.		Inam.	
Sub-Collector's Office.	Old servants.....	1	...	...	12	40	...	...	...	...
	New servants employed	3	196	332	169	380	...	...	...	...
	Total...	4	196	332	181	420	...	...	...	...
Talook Cutcherries.	Old servants.....	4	...	...	...	...	27	23	...	...
	New servants employed	1	...	...	12	41	...	...	...	...
	Total...	5	...	...	12	41	27	23	...	...
	Grand Total...	9	196	332	193	461	27	23	...	...

23. Of my subordinates, I may mention the Tahsildars of Dhurmaveram and Anantapoor, and the Sub-division Serishtadar as having worked well. I am sorry I cannot highly commend the working of the other Tahsildars.

BELLARY,
9th October 1868.

(Signed) W. S. FOSTER,
Sub-Collector.

SETTLEMENT REPORT

OF

CUDDAPAH.

I HAVE the honour to submit the Annual Report on the Settlement of the Cuddapah district for Fusly 1277, (A. D. 1867-68,) together with a file of Statements, * prepared in accordance with the Board's instructions communicated in Circular Memorandum, No. 787, of 14th August 1866.

* Nos. 1 to 9 and A. and B.

Statement No. 1.

2. The Settlement of the district was commenced by Mr. Roberts, Acting Sub-Collector at Royachoty, on 14th December, and was finished by me at Pedda Tappasamudram in the talook of Madanapally on 21st May. The time occupied in the Settlement of each talook, and the villages at which it was conducted, are shown in Statement No. 1.

3. There are now only two Anna Shrotriem villages in this district, the village of Pamayagaripally in the Madanapally talook held last year on that tenure having been converted into a Kayam Jodi village by the Inam Commissioner.

Puttahs.

4. Though there is a decrease of 3,761 and of 11,847 respectively, in the issue of fresh and in the number of altered puttahs, there is an increase of 2,874 in the total number held, owing to extension of cultivation. The new puttah in the form sanctioned by the Board will be granted to all ryots if it is possible to prepare them in time at the ensuing Settlement.

Average Rain-fall.

From April to September 1867.			From October 1867 to March 1868.		
1867.	Inches.	Cents.	1867.	Inches.	Cents.
April	0	7	October ...	3	27
May	0	52	November ...	0	35
June	2	82	December ...	0	22
July	1	95	1868.		
August ...	4	12	January	...	
September ...	3	80	February	...	
			March	...	

5. The average rain-fall is given in the margin for the several months of the year. These figures exhibit an almost total failure of the North-East Monsoon. The fall in October was but half the usual quantity, and in November and December was so small as practically to be worth nothing. The three first months of 1868 were perfectly dry. The consequence was, that early in the present year the wells showed symptoms of failing, and as the season progressed the difficulty of obtaining water, even the quantity required for domestic purposes, became so great in many parts of the district that I was obliged to recommend a considerable outlay for the purpose of digging and deepening the wells. The Honourable T. Clarke, First Member of the Board, when he arrived in the district in May, sanctioned further sums for the same purpose, and I have much pleasure in reporting that the steps taken to provide water were most successful

In the table below is noted the sums so spent and the localities where they were spent. Under these circumstances, as may be imagined, but very little wet cultivation was carried on:—

	Number of wells dug and improved.	Amount of outlay.	
		Rs. A. P.	
Kadiri talook.....	73	4,135 8 10	
Budwail do.	9	1,160 6 10	
Royachoty do.	8	348 12 0	
Voilpaud do.	1	53 9 6	
Jummalamadugu do.	1	100 0 0	
Total... ...	92	5,798 5 2	
Cuddapah Town	1	1,659 9 10	The work is incomplete owing to the fall of rain.
Total... ...	93	7,457 15 0	

6. The early part of the season having been of a more favourable nature, the dry crops noted in the margin,* were cultivated in red and mixed soils with some success; later in the season, other dry crops† were cultivated on dry and wet lands.

* Sujja. Korra. Jonna. Black-gram. Arika. Raggi. Horse-gram.

† Chitta Jonna. Cotton. Bengal-gram. Green-gram. Wheat. Indigo. Gingely seed, etc.

7. By the failure of the North-East Monsoon the ryots lost the best part of the cultivation season, and the general outturn (*a*) was very poor. In many parts of the Cuddapah and of the Eastern talooks the crops withered entirely, and even under wells were preserved with great difficulty:—

(a) In dry lands.

Black soil.	Average produce.	Mixed soils.	Average produce.
Chitta Jonna...	7/16	Arika...	3/8
Pedda Jonna	1/4	Sujja	5/16
Cotton	5/16	Korra...	7/16
Bengal-gram...	3/8	Raggi...	1/2
Wheat	7/16	Jonna...	9/16
Indigo	3/8	Oil-seed	7/16
Green-gram	5/16	Horse-gram...	3/8
Linseed	3/8	Red-gram	5/16
		Green-gram...	1/4
		Black-gram...	3/16

In wet lands.

Under Wells.		Under Tanks.	
Jonna	1/2	Paddy...	7/16
Sujja...	5/8	Sugar-cane...	9/16
Indigo	9/16	Turmeric	5/8
Gingely seed...	9/16	Betel	1/2
Chillies	11/16	Indigo	9/16
Tobacco...	9/16	Raggi...	9/16
Korra	3/8	Jonna...	9/16
Turmeric...	5/8		
Raggi	9/16		

	Deaths. From common diseases.	From Cholera.	From Small-pox.
Fusly 1276.....	16,463	14,048	318
Fusly 1277.....	12,379	31	966
	Decrease. 4,084	Decrease. 14,017	Increase. 648

8. Notwithstanding, however, the unusually adverse character of the season, it was an extremely healthy one. Deaths from Cholera within the year were but 31 as against 14,048 last year, whilst deaths from Fever and other diseases except Small-pox have decreased 25 per cent. Though there was an outbreak of Small-pox

Attacked.	Recovered.	Died.
212	191	31

and nearly 1,000 deaths occurred from this cause the season generally may be set down as unusually healthy. The per-centage of recoveries to deaths in Cholera is also very large, and if all the 212 said to have been attacked were really Cholera cases, the figures indicate Cholera of a very light type. Quinine and Cholera Pills and Chlorodyne were supplied to the talooks where the necessity for them existed, and measures were taken to ensure their prompt administration. The reports of the results are favourable, and Quinine Pills especially have, in Fever cases, gained the confidence of the people. The outbreak of Small-pox was almost confined to the north-western part of the district, and was worst in the talook of Pulivendala, where one-third of the total number of deaths occurred. I can assign no cause for this outbreak unless the unusual heat of the early part of this year may have brought it on. As compared with last Fusly the Return of the Death Registration Department show a decrease of over 50 per cent. in the mortality on no less than 17,453 fewer deaths in this year than in last. Among cattle and sheep the casualties, though still very numerous, are not quite so much as they were in Fusly 1276. The disease known as "Saruku" was very prevalent and committed great ravages amongst cattle in many parts of the district. Mr. Thacker's method of treatment has been followed with very considerable success, more especially as will be seen by the marginal* figures, in the talook of Pulivendala. In the Kadiri talook 664 head of Cattle and 3,550 Sheep are said to have perished from want of water and pasturage.

Talook.	Increase in mortality.
Proddatur	115
Jummalamadugu...	136
Pulivendala	321
Cuddapah	71

	Total deaths.
Last Fusly...	30,829
Current Fusly	13,376
Decrease ...	17,453

	Live Stock. Cattle	Sheep.
Last Fusly ..	9,283	29,084
Current Fusly ..	8,096	27,203
Decrease	1,187	1,881

	Saruku Disease. Attacked.	Deceased.	Recovered.
*Talooks.			
Jummalamadugu ...	1,274	928	346
Pulivendala	656	150	506
Kadiri	1,575	758	817

Prices.

9. Statement No. 2 has been prepared according to the instructions of the Board in their Circular Memorandum of the 14th August 1866. The commutation price converted into Rupees per Madras Garce of 3,200 measures weighing Rupees 120 is given in the margin.†

† Dry land ... ... Rs. 132
Wet land 115

Products.	Last Fusly	Current Fusly	Average of last 10 years
Paddy {1st sort	314	256	198
Paddy {2nd sort.....	275	227	176
Jonnalu	355	267	219
Sujjalu	323	260	208
Raggy	329	249	201
Horse-gram	432	251	230

The large fall in prices considering the state of the season is very remarkable. The marginal abstract gives the comparison for the principal food-grains. The decrease in cultivation and failure of crops have not here produced their usual results, the reason being entirely large importations by rail and increased facilitiee of carriage from place to place.

Statement No. 3.

	Rs.
‡ Wet assessment	98,930
Teervajasty and Fasaljasty	26,479
	1,25,409

10. This Statement gives the particulars of cultivation and exhibits a decrease as compared with Fusly 1276 of Rupees 1,11,882 resulting from an increase of Rupees 13,527 in dry cultivation, and a decrease of 1,25,409‡ in wet, a state of things to have been expected from the absence of the usual rains.

Remissions.

	Rs. A. P.
Adversity of season	1,67,047 14 2
Land flooded and rendered unfit.....	18 12 0
Lands under ruined works	2,467 7 6
Land taken up for roads, etc.....	65 3 8
	1,69,599 5 4

11. The remissions granted by the Settling Officers exceed those granted last Fusly by Rupees 1,00,629. The amount and cause of these remissions is given in the margin.

Waste charged.

	Rs	A.	P.
Lands retained for pasturage	4,327	6	3
Waste through the negligence of Ryots, and fallows	32,386	8	2
Lands occupied on reduction of assessment ...	603	15	0
Do. under new wells	122	2	0
	37,439	15	5

12. The particulars of waste charged are also noted; a large quantity of land charged is dry land left fallow purposely. This is of course liable to be charged as long as it remains in the Ryots' holdings, and they do not now relinquish such lands hoping to recover them, as the great demand for land makes the recovery of them, when once they have been relinquished, a very doubtful matter.

13. As reported in paragraph 14 of the last year's Settlement Report, the Road Cess for that year, assessed under Madras Act III. of 1866, was fixed after a deduction of 30 per cent. as per the Orders of the Board. It was necessary, therefore, to revise the assesment this year, and as it was calculated on the leviable assessment, it has also suffered from the nature of the season. The amount is nevertheless higher by 12,279 than last year, as on whatever land the cess was charged, it was at the full rate without deduction.

Road Cess.

	Rs.
Demand last year	40,310
Do. current year	52,589
Increase...	12,279

14. We have no Village Service Fund in this district, as the Service Inams have not been enfranchised.

15. With reference to Clause 3, paragraph 4, of the Board's Circular Memorandum of 14th August 1866, an abstract is given in the margin showing the acreage and assessment of lands taken up and relinquished. This abstract shows that as compared with last Fusly there has been less land taken up and less relinquished than there was last year, but still that the increase in occupation is progressive. Statement No. 3 shows also that as regards dry land there has been more taken up than relinquished in every talook, and that as regards wet in three* only is the reverse the case. Considering the anxiety of the ryots to obtain land, it is but reasonable to suppose that unfitness of lands for cultivation is the cause of relinquishment. The slight difference between occupation and relinquishment by transfer arose from the Anna Shrotriem village of Pamayagaripally, in Madanapally talook, having been converted into a Kayam Jodi village.

Enclosure A.		Acres.	Assessment
Lands newly taken up.	By transfer... ...	8,082	16,290
	Waste occupied ...	46,372	29,231
		54,454	45,521
Lands relinquished.	Transferred	8,125	16,301
	Waste resigned ...	12,667	13,995
		20,792	30,296

* Proddatur.
Pulivendala.
Kadiri.

16. The increase in acreage under special crops is large and satisfactory, especially in Cotton. This of course depends chiefly on the prospects of good prices as it cannot be doubted that in the event of any serious fall in the price of cotton, most of this land would be put under Jonna or Raggy. The case, however, with which food-grains are imported into the district is a cause of increase in the cultivation of special crops, by reducing the necessity for the production of grain, and this, combined with falling prices of grain and high prices for special products, makes me confidently look for a large increase in future in the cultivation of these crops. In Sugar-cane though there is an increase, it is not large, as was to have been expected from the nature of the season. The ryots, however, cultivate the cane very much under good wells, and the crops were thus brought to maturity though doubtless at considerable cost of labour and money.

Enclosure B.	Sugar-cane. Acres.	Cotton. Acres.	Indigo. Acres.
Last Fusly	2,239	51,217	12,294
Current Fusly.....	2,468	71,967	16,209
Increase.....	229	20,750	3,915

Enclosure C.

17. The fall of Rupees 85 in the assessment of lands held on Cowle tenure is in consequence of the expiration of the period of Cowles already granted.

18. The annexed Statement gives the comparison between the Cultivation and Settlement of the Fusly under report, and that which preceded it, together with particulars of collections of all

items, as required by the Board in their Memorandum already alluded to. From this it will be seen that the collections during Fusly 1277 are less than those of Fusly 1276 by Rupees 1,44,005. This is entirely to be attributed to failure of the monsoon as is clear from the fact that of the decrease, 98,930 is due to wet cultivation, 10,614 to Fassaljasty, and 15,865 to Teerwajasty, making a total of 1,25,409 due directly to the cause above given, the increase in the amount of remissions found necessary making up the remainder:—

STATEMENT A.

Items.	Last Fusly 1276. Extent.	Last Fusly 1276. Assessment.	Current Fusly 1277. Extent.	Current Fusly 1277. Assessment.	Comparison. Increase. Extent.	Comparison. Increase. Assessment.	Comparison. Decrease. Extent.	Comparison. Decrease. Assessment.	Remarks.
1	2	3	4	5	6	7	8	9	10
	ACRES.	Rs. A. P.	ACRES.	Rs. A. P.	ACRES.	Rs.	ACRES.	Rs.	
Dry	11,21,671	8,21,998 12 0	11,54,946	8,35,526 2 9	33,275	13,527	...	...	Rupees 85,403 is the net decrease.
Wet	1,34,381	9,14,417 4 4	1,17,069	8,15,486 15 7	...	...	17,312	98,930	
	12,56,052	17,36,416 0 4	12,72,015	16,51,013 2 4	33,275	13,527	17,312	98,930	
Add									
Fasaljasty	...	61,907 12 7	...	51,293 5 2	...	...	...	10,614	Net decrease is Rupees 99,303.
Teerwajasty	...	54,804 5 8	...	38,939 8 5	...	...	...	15,865	
Water Tax	...	.....	...	.....	...	...	...	...	
Road Cess	...	40,309 12 2	...	52,588 6 5	12,279	12,279	...	...	
Village Service Fund.	...	.....	...	.....	...	...	...	...	
Total...	...	18,93,437 14 9	...	17,93,834 6 4	...	25,806	...	1,25,409	
Deduct Remissions.									
Road Cess...	...	40,309 12 2	...	52,588 6 5	...	12,279	...	...	
Village Service Fund.	...	.....	...	.....	...	...	...	...	
Other remissions specified in Statement No. 4	...	22,756 10 3	...	58,504 12 2	...	35,748	...	...	
Total...	...	63,066 6 5	...	1,11,093 2 7	...	48,027	...	1,47,630	
Remainder	...	18,30,371 8 4	...	16,82,741 3 9	...	...	...	...	
Add Miscellaneous items	...	1,80,660 5 4	...	1,84,285 9 9	...	3,625	...	...	Net decrease Rupees 1,44,003.
Total...	...	20,11,031 13 8	...	18,67,026 13 6	...	3,625	...	1,47,630	

19. The two Statements A. and B. herewith submitted give the particulars of ayacut and cultivation during the Fusly under report of the principal irrigation sources in the district, and also the name of the only ruined tank which has been made over to private individuals with its ayacut and assessment. It will be remarked that the actual revenue derived under many of our largest and best source of irrigation has not this year exceeded half of the amount that should be yielded by them. It would not be fair to draw conclusions from the results of so unfavourable a year, but the Board are aware that the unsatisfactory state of the revenue from tank irrigation is now engaging my attention.

20. The Amany system does not prevail in any part of this district.

Statement No. 4.

21. This Statement shows the remissions of all kinds as compared with last Fusly. Occasional remissions or those granted at the time of Settlement with reference to the state of season, etc.

Items.	Amount.	Remarks.
1. Shamilat or portions of fields left waste	43 11 2	Remission granted on lands taken up by public roads.
Do. do. do.	2,581 4 1	Remission granted on account of adversity of the season.
2. Shavi or withered crops...	35,647 8 8	For failure of crops from want of water.
6. Cowle	98 8 9	Remission of half and quarter assessment granted on waste lands occupied on Cowle tenure.
8. Teerwa Cummee	885 6 4	One-half assessment remitted on wet lands cultivated with dry crops from want of water.
Miscellaneous Remissions.		
1. Plantation of Topes ...	278 2 1	Remission of assessment on lands planted with public and private topes.
2. Construction of Choultries.	9 2 3	Remission of assessment on land granted to Mr. Barnett for the erection of a Choultry at Mooddanoor, under orders of the Board, dated 15th October 1866, No. 2,812.
3. Missionary Schools... ...	14 12 10	Remission of assessment on lands granted for Missionary schools under orders of Government, dated 31st October 1854, No. 1,146, communicated in Board's Proceedings of 20th November 1854, No. 2,581.
Fixed Remissions.		
2. Dasavandham	3,163 9 9	Remission on account of the construction of irrigation works by private enterprize.
3. Kattugutta	2,981 10 6	This is granted according to the original rate fixed in consideration of money and labour expended in clearing and levelling jungle lands for cultivation.
4th Item...	8,943 5 5	These remissions at one-third and one-fourth of assessment are granted in consideration of money and labour expended in levelling and bringing lands under cultivation.
5th Item...	1,625 2 5	
6th Item...	47 10 8	Assessment fully remitted to the heirs of Poligars for agricultural purposes.
7th Item...	1,682 8 8	These remissions at half, one-third, one-fourth, one-eighth of assessment respectively are permanently granted to certain Brahmins in Madanapally and Voilpaud talooks for not taking personal interest in cultivation.
8th Do....	223 4 5	
9th Do....	102 0 4	
10th Do....	37 12 1	
11th Item allowed on Beriz. Share of Shrotriem proceeds.	139 3 9	Remission of one-sixteenth part of the collections made in villages held on Anna Shrotriem tenure is allowed to the Shrotriemdars.
	58,504 12 2	

The total remissions this year exceed those granted last year by 35,748, the increase being caused by the adverse character of the season.

Statement No. 5.
Miscellaneous.

	Rs.
Last Fusly.....	2,28,295
Current Fusly	2,31,621
Increase ...	3,326

22. To this Statement is appended a separate explanatory Statement showing the nature of each item and the manner in which the Settlement was made. The increase of 3,326 under Miscellaneous is caused by an amount of Rs. 1,266-3-4 Maramat Taffrick which was omitted from the accounts in the last year in consequence of the necessary Statements which were not received from the Superintending Engineer's office in time having been included in the accounts in this year. The increase is also in some measure due to favourable rents having been obtained for Government topes. The extra columns entered in this Statement and in No. 7 will be noticed presently.

23. There are no Zemindaries, Mootahs, or Poliputs in this district; the Statement in the margin, therefore, relates entirely to Shrotriem villages. The decrease of Rupees 13 in the Current revenue results from a decrease of Rs. 31 on the Shrotriem villages of two talooks, and an increase of Rupees 18 on the Anna Shrotriem village of Pamayagaripally in Maddanapally talook now converted into a Kayem Jodi village. The increase of Rupees 865 in the arrears of quit-rent calls for no particular remark, it being due to want of punctuality in payment.

Statement No. 6.

	Arrears.	Current.
Fusly 1276	5,850	41,474
„ 1277	6,715	41,461
Increase ...	865	Decrease. 13

24. Statement No. 7 shows the Demand, Collection, and Balance of all sources of Revenue, both current and arrears. Enclosure B. given below shows a decrease of 2,48,137 in Ryotwar and Miscellaneous Revenue due to the adverse character of the season all over the district. In the Kadiri talook it was found necessary to suspend the collection of revenue on dry land. Such was the poverty of the people, that it would have been quite impossible to realize it. This measure I reported to the Board at the time, and it received their approval.* The decrease in the Abkarry demand is due to the renters by orders† of the Board.

Statement No. 7.

	Rs.
Current Demand from all sources of Revenue.	22,64,923
Deduct Collections up to the end of June.....	19,78,765
Remainder ...	2,86,158
Deduct Collections up to 30th September 1868.	1,69,464
Remainder ..	1,16,694
	or five per cent.

* Vide Board's Procs., 12th March 1868, No. 1,813.

† Procs., 23rd March 1868, No. 2,049.

25. The necessary measures will be adopted for the realization of the balance shown in the margin, and such part of it as may on inquiry seem to be irrecoverable will be duly noticed in the next year's Report. This balance includes the revenue in Kadiri, the suspension of which is noticed above.

Rupees 1,16,694.

B.

Items.	Fusly 1276.			Fusly 1277.			Comparison.		Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue permanently settled ...	.....	.....	.....	.....	.....	.....	.....	.....	
Jodi on Shrotriem and Surva Inam villages	3,848	36,736	40,584	4,635	32,466	37,101	.....	3,483	
Ryotwar	72,223	17,36,042	18,08,265	90,987	14,94,786	15,85,773	.....	2,22,492	
Miscellaneous	38,849	1,40,158	1,79,007	39,755	1,17,090	1,56,845	.....	22,162	
Total...	1,14,920	19,12,936	20,27,856	1,35,377	16,44,342	17,79,719	.....	2,48,137	
Abkarry	5,841	2,01,457	2,07,298	21,771	1,50,292	1,72,063	.....	35,235	
Stamps	.....	1,23,182	1,23,182	.....	1,48,555	1,48,555	25,373	.....	
License-tax	.....	12,962	12,962	.....	35,576	35,576	22,614	.....	
Total...	5,841	3,37,601	3,43,442	21,771	3,34,423	3,56,194	47,987	35,235	
Grand Total...	1,20,761	22,50,537	23,71,298	1,57,148	19,78,765	21,35,913	47,987	2,83,372	Net decrease is Rs. 2,35,385.

Statement No. 8.

26. This Statement shows the particulars of old arrears of all sources of revenue with the collection and balance. The latter has, as usual, been divided into recoverable, doubtful, and irrecoverable. The collections of arrears of Ryotwary revenue and of Miscellaneous are larger than in the previous Fusly by 19,552 and 16,836 respectively.

27. Into this account as into accounts Nos. 5 and 7, I have been obliged to introduce three columns beyond those which are usual. They are in Statement No. 8, columns 4, 5, and 6, and are rendered necessary to explain the transfers of sums from one head to another which have been made to rectify errors committed in previous Fuslies by the late Vernacular Account Department, and to bring the Talook and Huzoor accounts into agreement. Column 6 instead of column 3 exhibits in this account the actual state of the arrears at the beginning of the Fusly. It will be observed that the totals of columns 3 and 6 correspond exactly, whilst, with the most singular perversity, there is scarcely an item in column 3 actually correct. These alterations were exhibited in the Demand, Collection, and Balance Account for July as it was found to be impossible to have the accounts rectified earlier.

28. At the commencement of Fusly 1277, the outstanding balance was Rupees 1,83,206, of which sum, Rupees 1,66,922-2-3 was either collected or remitted within the Fusly, leaving a balance at its close of Rupees 16,283. Subsequently Rupees 602-1-0 have been collected by the end of September 1868, leaving at present 15,681-13-2 outstanding. Of this sum, more than half, Rupees 8,927-12-11, must be considered hopeless, the remainder may be recovered. Of the total sum of Rupees 8,927-12-11 thus stated to be irrecoverable, Rupees 3,845 were recommended for remission in the last year's Report. This will have to be reduced by Rupees 383-8-4 as in the transfers of sums from one item to another, as noticed above; that amount is shown to have been erroneously included in the sums recommended for remission. The particulars are given in the margin. The net sum recommended for remission in last year's Report should, therefore, have been Rupees 3,462-2-9, and I have now the honour to recommend that sanction be granted for both this sum, and a further sum of Rupees 5,465-10-2 being struck out of the account. The annexed Statement gives the particulars of this sum. Measures have been taken for the recovery of the recoverable balance, which is not large, and the realization of which should present no difficulty:—

	Rs.	A.	P.
Land cultivated after Jummahbundy.....	360	12	8
For Fusly 1272	2	3	0
,, 1273	0	3	1
,, 1274	358	6	7
Inam proceeds of suspended Curnums	22	11	8

Statement of irrecoverable balance.

Number of individuals.	Amount including Ryotwar, Shrotriem, and Miscellaneous.	Causes why the sums stand due.
	Rs. A. P.	
18	564 3 5	Due from deceased and absconded ryots, and from lands rendered unfit for cultivation.
111	1,518 8 10	Amount erroneously charged twice in the accounts. Quit-rent erroneously charged from Inamdars who gave no consent to it. Amount wrongly included in the accounts on miscalculation; assessment added to the accounts in the absence of lands to charge it.
8	52 9 7	Assessment of sequestered Dasavandham Inams subsequently restored, the works having been found on inquiry to be in a state of repair.
157	922 3 11	Assessment of lands taken for public roads.
289	2,065 13 10	Do. of lands sold for arrears of revenue and purchased by Government in the absence of other bidders.
4	40 8 11	Do. of lands granted in lieu of Service Inams, etc., washed away and taken for public roads.
48	258 11 11	Do. of tank beds rendered uncultivable, being submerged and consequently resigned by ryots.
7	42 13 9	Do. of lands granted free of assessment for the establishment of Missionary schools.
642	5,465 10 2	

Enclosure A., in Statement No. 8.

29. Coercive process was not found necessary to any very great extent, but of the property sold for arrears, land was found to produce but half its estimated value. It will be observed that in two talooks no procedure under the Revenue Recovery Act was necessary.

Statement No. 9.

30. This Statement exhibits a large decrease under the heads of Land Revenue and Abkarry; the first due to the season and the second to the remissions granted to the renters with the sanction of the Board. There is a considerable increase in License-tax and Stamps, but this increase calls for no particular remark. The net decrease is Rupees 2,35,384. The charges as compared with Fusly 1276 exhibit an increase of Rupees 9,728. This is in consequence of a Second Assistant having been appointed to the district, the expenses connected with Mr. Lilly's inquiry including his own salary, the grant of permanent batta to First Class Deputy Collector Royappah Pantulu, the License-tax Establishment, and larger amount of discount to Stamp Vendors owing to increased sales.

31. The total charges are in the proportion of 10 per cent. on gross collections.

Cultivation of lands taken up on reduced Assessment.

	Extent. Acres.	Assessment. Rs.
Last Fusly.....	10,038	46,036
Present Fusly	8,842	37,233
Decrease...	1,196	8,803

	No of servants.	Extent. Acres.	Assessment. Rs.
Relinquished.....	1	50	163
Occupied.....	2	13	16

32. There is a reduction of 1,196 Acres in the amount of land cultivated on reduced assessment as will be seen by the figures in the margin.

33. Public servants have relinquished 50 Acres of land against 13 they have occupied during this Fusly.

34. The village accounts have for the most part been kept strictly in accordance with the forms contained in the Manual. In this respect there has been improvement.

35. I regret I am unable to forward the Report from the Sub-division, but it has not yet been received.

36. With reference to Clause 3rd of paragraph 2 of the Board's Standing Order No. 136-1, (No. XV. of 1868,) I have to report that no applications have been hitherto received for the sub-division of the joint liability of shareholders in enfranchised whole Inam villages held under joint tenure to the payment of the Government quit-rent.

37. In conclusion I have much pleasure in acknowledging the valuable assistance I have received from Mr. P. L. Roberts, Acting Sub-Collector, whose exertions during a time of considerable difficulty were most honourable, both to his zeal and discretion. I have also to acknowledge the aid I have received from Messrs. Hardinge and Overbury, both promising Officers. Mr. Horsbrugh had joined this district but a short time before the end of the Fusly, and I had, therefore, but little opportunity of forming an opinion on the manner in which his work was done. Since then, however, I have found him a very steady and intelligent Officer.

38. I must also express the opinion I entertain of the services of Deputy Collectors Royappah Pantulu and Sri Bauliah. The former has mantained fully the high character he bears, and the latter has, in a most difficult position, acquitted himself in a manner which cannot fail to raise his reputation, especially as an officer in charge of a Treasury. I regret that the district is so soon to

lose the services of both these Deputy Collectors. The Huzoor Serishtadar Simhadry Pantulu is well known to the Board as an able and hard-working officer. His services during the past year, one of no ordinary difficulty, have been of the greatest value to me.

CUDDAPAH,
19th October 1868.

(Signed) F. B. MOLONY,
Acting Collector.

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(Signed) F. B. MOLONY,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the Settlement Report and Accounts of the Sub-division for Fusly 1277.

2. The Settlement of Royachoty, Kadiri, and part of Voilpaud was conducted by me. Voilpaud talook was completed by Mr. Hardinge, and the Madanapally talook was settled by yourself.

Puttahs were distributed at two stations in each of three talooks, and at three stations in Kadiri.

3. The following Statement will show the length of time occupied in the work in each talook:—

	Months.	Days.
Royachoty talook, from 14th December to 19th February...	2	5
Kadiri talook, from 24th February to 8th April	1	14
Voilpaud talook, from 23rd April to 13th May	0	21
Madanapally talook, from 6th to 21st May 1868...	0	16
	4	26

4. The Settlement of Royachoty was protracted from the following reasons. I commenced before Christmas to examine the annual accounts, but they were not all ready.

There had been very little wet cultivation and the tanks were dry. A fall of rain was expected which would afford hopes of cultivating the Veisakhom or second wet crop, and it appeared advisable to delay active operations till the season had fully declared itself. There was also the intervention of Christmas when nothing could be done.

In Kadiri talook, I was detained by having to make a tour of inspection with regard to the apprehended distress, as directed in Board's Order, No. 1,813, dated 12th March 1868.

5. One village has been brought under permanent Settlement this year in Madanapally talook. There are now 408 Circar villages in the Sub-division against 409 last year.

6. There is a large decrease of 15,208 old puttahs altered, and an increase of 17,653 in old puttahs unchanged.

Last year an immense number of old puttahs were altered by the addition of the amount of dry remission subtracted the year before.

But no such alteration has taken place this year.

Statement.

No.	Talooks.	New Puttahs.		Old Puttah altered.		Old Puttahs unchanged.		Total.	
		Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.
1	Madanapally	1,514	284	4,890	4,102	4,581	6,786	10,985	11,172
2	Voilpaud	371	622	10,886	4,805	6,465	12,789	17,722	18,216
3	Royachoty	355	622	2,832	2,752	13,528	13,913	16,715	17,287
4	Kadiri	790	736	10,316	2,057	1,220	9,959	12,326	12,752
		3,030	2,264	28,924	13,716	25,794	43,447	57,748	59,427
		Decrease 766			Decrease 15,208		Increase 17,653		Increase 1,679

7. With the exception of the three months of August, September, and October, during which I was on leave, I have resided within the limits of the Sub-division.

8. The season has been highly unfavourable to all kinds of cultivation. Scarcely any rain fell for six months from November to April inclusive, and much fear was entertained that in some parts if not in all the drought would be continued through the following Fusly. The following Statement shows the monthly fall of rain in each talook:—

No.	Months.	Royachoty.		Madanapally.		Kadiri.		Voilpaud.	
		I.	T.	I.	T.	I.	T.	I.	T.
1	July 1867	0	5	1	8	0	6	1	5
2	August ,, ...	0	4	2	0	1	1	1	2
3	September ,, ...	1	4	4	5	1	8	4	7
4	October ,, ...	2	4	4	5	5	7	4	3
5	November ,, ...	0	5	...	...	...	...	0	8
6	December ,, ...	...	...	0	6	...	...	0	1
7	January 1868	...	...	...	...	...	...	1	1
8	February ,, ...	...	...	...	...	...	...	0	1
9	March ,, ...	...	...	...	...	...	...	0	1
10	April ,, ...	...	...	...	...	0	3	0	6
11	May ,, ...	0	6	2	6	...	...	2	4
12	June ,, ...	1	8	1	0	2	6	6	7
		7	6	17	0	12	1	23	6
	Fusly 1276	18	3	27	5	14	0	22	7

9. The rain-fall in Royachoty, it will be observed, is less than half, and in Madanapally less than two-thirds of that recorded for the previous year.

Kadiri return is not far behind that of Fusly 1276, while Voilpaud with the help of nine inches in May and June even shows to advantage. But the two monsoons of 1867, those on which the cultivation of this Fusly depended, were lamentably deficient everywhere. Scarcely any rain fell except in September and October when it was either too early for some crops or too late for others.

I have only entered two inches for the rain-fall of August in Madanapally, although 26 inches has been entered in the Talook Accounts.

As I thought no such fall could have happened within the space of one month, I examined the Talook account and found the correct total to be 2 inches and not 26. The mistake was probably made through inadvertence.

10. The accompanying Comparative Statement shows an enormous decrease of tanks filled and half filled. The numbers 214 filled and 1,399 half filled are, I believe, the smallest recorded.

No.	Talook.	Fusly 1276.		Fusly 1277.	
		Tanks fully received.	Tanks half received.	Tanks fully received.	Tanks half received.
1	Madanapally	280	765	145	413
2	Royachoty...	160	281	...	551
3	Voilpaud	198	701	19	245
4	Kadiri	60	190	50	190
		698	1,937	214	1,399
				Decrease 484	538

This Statement speaks for itself. In Royachoty not a tank filled, and in Voilpaud only 19 against 198 of the previous year. Kadiri is nearly on a level with the former return, but the account of rain-fall shows that out of 12 inches and 1 tenth for the whole twelve months 5 inches and 7 tenths or nearly one-half fell in October alone. This was of course most unseasonable for both wet crops as well as for dry and garden.

11. In the beginning of 1868, the northern and eastern portions of Kadiri talook were much affected with the drought, and the country wore a very desolate appearance. The inhabitants were reported to feed largely on jungle leaves and produce, and a large proportion were said to be involved in debt. The wells were dried up, and it seemed not improbable that the following monsoon would be as unfavourable as those that had already passed. The whole of the Sub-division being more or less similarly purched with drought, it was necessary to take immediate measures for preventing the occurrence of wide-spread disaster.

12. Under these circumstances, Government promptly sanctioned the expenditure of a large sum on public works, the sinking of wells, and the establishment of relief-houses where required.

Active operations were soon commenced, sixty-two wells have been deepened or newly dug, thirteen tanks and channels have been put in repair, grain and money have been distributed in large quantities to the most indigent, and two important roads of considerable length have been laid out and have progressed far towards completion.

13. In Royachoty talook, where some distress was felt, two relief-houses were established, one of which was soon afterwards discontinued, and a few wells were deepened.

In addition to this, application was made for the remission of the two last kists or 30 per cent. of the dry land revenue in this talook and in Kadiri.

The collection of the two kists was stopped, but no sanction has yet been received for their remission. Further remarks on this point are made in paragraph 27.

14. The sanitary state of the Sub-division will appear from the annexed Return:—

No.	Disease.	Fusly 1276.			Fusly 1277.		
		Attacked.	Died.	Recovered.	Attacked.	Died.	Recovered.
1	Fever	5,501	3,252	2,249	4,075	2,603	1,472
2	Cholera	5,030	3,805	1,225	69	49	20
3	Small-pox	1,133	689	444	690	235	455
		11,664	7,746	3,918	4,834	2,887	1,947

Fever was not so prevalent as last year, but the number of deaths is large as compared with former Fuslies.

There was hardly any Cholera, but the number of deaths from Small-pox though much less than last year, is nearly equal to the average of the four years preceding.

15. The accompanying Return shows the enormous number of 20,473 sheep destroyed by disease. This is smaller than last year's Return, but it must be remembered that the murrain amongst domestic animals last Fusly was excessive, and that about 80,000 animals of all kinds have succumbed to disease during the present and two preceding Fuslies.

In Fusly 1274, I find the total number of deaths to be only 7,901; in Fusly 1273, 16,059; and in Fusly 1272, half of the latter number.

The late increase of disease is no doubt due to want of pasturage and water.

Statement—Loss of Bullocks, etc., by disease.

Fuslies.	Goats and Sheep.	Buffaloes.	Bullocks and Cows.	Total.
1276	23,454	3,952	4,707	32,113
1277	20,473	2,893	1,694	25,060
Decrease...	2,981	1,059	3,013	7,053

16. The average prices of wet and dry grains are considerably less in this Fusly than last; the result no doubt of low prices in neighbouring districts, and throughout the Presidency; for the stores of grain in hand were small, and the failure of two successive monsoons for a time caused prices to rise. They, however, fell again in April and May.

Large quantities of grain were imported from Bellary and North Arcot, and from Madras through Cuddapah in the ordinary way of trade, and as the communications of the Sub-division are in good order, much facility was afforded to this kind of traffic.

17. But there was another cause which tended to keep down prices in the enterprize of the ryots, (and I believe of the coolies also,) for they went long distances with their bandies and bullocks for which they had but little work at the time, and procured grain at the cheapest markets they could find. This practice if followed to any considerable extent would of course tend to keep prices everywhere on a level.

The population generally are very acute in such matters, as is evidenced by the large weekly markets held at important villages, and the uniformity of price preserved throughout a whole talook.

The bare cost of carriage is often the only difference to be noticed between head-quarters and a village twenty miles off, even though the latter has to import from the former.

In Kadiri, I observed prices cheapened towards Bellary, which was this year the exporting country, while formerly it imported.

The fall in the price of horse-gram to one-half of what it was last year, is specially to be noted. This crop was extensively cultivated, and the yield was moderate. Dry crops produced about a quarter of a full yield, but in many places the crops were exceedingly scanty. Raggy and horse-gram produced somewhat more, and Sujja less than this proportion.

Paddy produced from quarter to half, but the cultivation was limited. Jonnalu and Raggy produced one-half and upwards under wells. But the second wet and garden crops failed more or less everywhere.

18. Statement No. 3 exhibits a net decrease in Land Revenue of Rupees 75,582-11-10. This does not include the 30 per cent. dry remission requested for Kadiri and Royachoty.

Comparative Statement of Demand of Land Revenue:—

Items.	Fusly 1276. Extent.	Fusly 1276. Assessment.	Fusly 1277. Extent.	Fusly 1277. Assessment.	Increase.	Decrease.
		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Dry	5,12,417	2,32,264 13 11	5,34,826	2,40,478 1 3	8,213 3 4	... ...
Wet	51,852	3,20,481 8 1	40,027	2,54,866 0 0	... .	65,975 8 1
	5,64,269	5,53,106 6 0	5,74,853	4,95,344 1 3	... ...	57,762 4 9
Fasaljasty ...	.....	21,430 13 9	.....	15,848 1 6	... .	5,582 12 3
Tirwajasty ...	.....	18,640 14 2	.....	9,957 0 7	... ...	8,683 13 7
Nirsarigi ...	.....	... ...	.....	... .	... ...	... ...
Road Fund ...	.....	12,877 10 8	.....	16,080 10 4	3,202 15 8	... ...
Village Service Fund...	.....	... ...	.....	... ...	... ...	... ...
Total...	.....	6,06,055 12 7	.....	5,37,229 13 8	... .	68,825 14 11
Deductions.						
Remissions, Road Fund..	.....	12,877 10 8	.....	16,080 10 4	3,202 15 8	... ...
Remissions in 4th Statement... ...	.....	4,484 11 1	.....	6,568 5 10	2,083 10 9	... ...
		17,362 5 9	.....	22,649 0 2	5,286 10 5	... ...
Remainder ...	.....	5,88,693 6 10	.....	5,14,580 13 6	... ...	74,112 9 4
Miscellaneous Beriz... ...	.....	39,860 8 8	.....	38,390 6 2	... ...	1,470 2 6
		6,28,553 15 6	.....	5,52,971 3 8	... .	75,582 11 10

The large decrease in demand on wet land, Fasaljasty and Tirwajasty, is owing to the bad season. The ryots, however, increased their dry cultivation in order to take advantage of the high prices. There was only slight rain in all the talooks from May to August, but it was just sufficient to raise their expectations of securing a dry crop and to encourage them to cultivate.

19. Enclosure A. in No. 3 shows an increase in ryots' holdings of Rupees 9,113-13-10. In dry land alone the increase is Rupees 8,214; with regard to lands relinquished and newly taken up, there is a decrease of relinquishment and an increase of occupation on dry lands.

Wet lands were relinquished to the amount of about 5,000 Rupees, and taken up to the value of 6,000; while last year these lands were newly occupied to the amount of 11,000 Rupees. The increase of wet holdings this year is Rupees 900-10-6.

20. Wet remission amounts to Rupees 1,33,088-11-11, or more than double of what it was last year. This does not include Rupees 2,581-4-1, remitted on portions of fields left waste in Madanapally. Explanation of this item is submitted in the remarks on Statement No. 4.

The wet cultivation only amounted to Rupees 2,42,322-14-10, or Rupees 57,978-10-7 less than last year, and a great deal of this cultivation belongs not to tanks, but to wells and channels. The dry cultivation amounted to Rupees 2,32,966-11-5, or much the same as the wet, and is Rupees 9,982-6-11 in excess of last year's dry cultivation.

The dry land left waste was taxable at Rupees 7,511, against Rupees 9,280 last year. No remission was given. The wet land left waste received immense remissions as above stated, but a

sum of Rupees 9,961-13-1 (of which more than half was Shamilat) was charged on some wet waste, while last year there was a demand under this head of Rupees 20,539-14-8.

21. Enclosure B. in No. 3 shows the cultivation of Sugar-cane, Cotton, and Indigo.

There is an increase of Rupees 1,781 in Sugar-cane owing to extended cultivation in wet lands. Cotton shows a slight decrease.

In Indigo there is a decrease of Rupees 188 owing to want of seasonable rains.

22. Under the head of Shamilat remission, or remission of tax on uncultivated portions of wet fields, the large amount of Rupees 2,581-4-1 was granted by yourself in Madanapally talook on account of the drought and insufficiency of the water supply, as the ryots though endeavouring to make the greatest possible use of the water could not always succeed in bringing more than a fraction of their fields under irrigation.

Statement No. 4, shows the several kinds of remissions.

Rupees 136-2-5 were remitted last year on account of crops destroyed by hail, but no loss of the kind occurred this year.

23. In the three talooks entered in the margin half the tax was remitted on certain wet lands sown with dry grain on account of failure of water. Out of Rupees 781-12-10 half tax remission entered against Kadiri, the sum of Rupees 459-12-2 was remitted in the village of Gandlapenta on Tari bagayati or wet land under wells.

	Rs.	A.	P.
Kadiri talook	781	12	10
Voilpaud talook	40	7	0
Madanapally talook.....	11	15	3
	834	3	1

There have been great complaints in this village for two or three years about the scarcity of water in the wells. I saw several of them myself, and there was scarcely any water left in them. The second crops produced almost nothing and the first crop was bad.

I considered as the lands were wet and the whole village was affected, that paragraphs 3 and 6 of the Rules of November 1st, 1865, applied to the case, and as relief was absolutely required, I remitted half of the tax for the year. These lands will soon be brought under dry rates which will be even lower than this year's demand.

24. The decrease in items 2, 7, and 8 of permanent remissions is caused by diminished cultivation. The decrease of Rupees 4-8-1 in remission on topes arises from certain lands not being fully planted out according to the new rules.

Portions of the original grants thus became liable to the ordinary tax.

25. *Statement No.* 5.—There is a decrease of Rupees 2,164-13-8 in the current demand of Miscellaneous items.

The principal decrease is Rupees 3,487-1-2 occurring in Tirwajasty on Inam lands and Nursariji on account of the failure of the season.

From the same cause there is a decrease of Rupees 307-7-4 on Inams of village servants suspended and dismissed, and of Rupees 768-10-9 on sequestered Inams.

The considerable increase of Rupees 2,408-15-0 in tope-rents arises from the good produce of fruit trees, and the great care taken in making the sales public.

There is an increase of Rupees 395-2-1 under the head of Inam Tafrik on account of repairs executed on tanks.

It includes the demand for Fusly 1276, as the accounts were not prepared prior to the despatch of the annual report.

Revenue Fines show an increase of Rupees 304-3-5 as compared with last Fusly, but the total amount is under the average of the preceding four Fuslies.

A small portion of the fines were inflicted by Revenue Settlement Officers.

There is a decrease of Rupees 720-11-4 in penalties on stamps collected in the Munsiffs' Courts, owing to the abolition of the Court of Royachoty.

26. *Statement No.* 6.—The number of permanently settled villages has this year been increased by the enfranchisement of Pamayagaripalle a Hissa Shrotriem in Madanapally talook under the Inam Rules. The demand on this village is Rupees 18, and the total demand on permanently settled villages is Rupees 7,947.

The outstanding balance is larger this year than last by Rupees 299-5-7, owing to the depression of agriculture.

27. *Statement No.* 7.—The balance of Current Land Revenue at the end of the Fusly was Rupees 1,16,683-10-10, or Rupees 60,000 more than last year. The cause was of course the adversity of the season.

Subsequent collections up to the end of September are Rupees 57,166. Last year subsequent collections to the end of August were Rupees 40,456-1-9.

The balance still remaining is Rupees 59,000 against 15,000 last year.

Out of the above Rupees 59,000, about 26,000 Rupees belongs to the 30 per cent. dry remission requested for Kadiri and Royachoty.

The total remission in question will amount to about 18,000 Rupees for each talook.

But only 8,000 Rupees remains uncollected in Royachoty talook. There have been no collections in Kadiri. As the crops now being reaped are very good, it is almost unnecessary to remit the 30 per cent in Royachoty, but in Kadiri talook the relief is no doubt required.

The Collections and Balance of arrears show a slight increase owing to a large balance outstanding at the commencement of the Fusly.

There is an increase of Rupees 4,292 under the head of Stamps. It is possibly occasioned by an increased number of loans from merchants and others to ryots obliged to borrow for their support during the pressure of the late season.

There is an increase of Rupees 524 under License-tax.

The decrease of Rupees 7,929 in the Current Abkarry demand is due to remissions sanctioned by the Board of Revenue.

The arrears were all collected.

Comparative Statement of Demand of Current Revenue and Arrears.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanent Settlement Jody on Shrotriem villages...	468	7,929	8,397	830	7,947	8,777	380	...
Ryotwar	38,641	5,88,693	6,27,334	45,783	5,14,581	5,60,364	...	66,970
Miscellaneous items ...	15,125	39,861	54,986	10,676	38,390	49,066	...	5,920
Total...	54,234	6,36,483	6,90,717	57,289	5,60,918	6,18,207	380	72,890
Abkarry...	.....	48,100	48,100	3,422	40,171	43,593	...	4,507
Stamps...	.....	34,745	34,745	...	39,037	39,037	4,292	...
Income-tax...	451	.....	451	...	.....	.....	...	451
License-tax...	.....	2,798	2,798	...	3,322	3,322	524	...
Total...	451	85,643	86,094	3,422	82,530	85,952	4,816	4,958
Grand Total...	54,685	7,22,126	7,76,811	60,711	6,43,448	7,04,159	5,196	77,848

28. *Statement No.* 8.—The arrears of balance at the end of June 1868 were Rs. 3,041-3-8. Subsequent collections to the end of September reduced this balance to Rupees 2,815-12-0; of this sum Rupees 1,018-10-2 is irrecoverable, Rupees 496-9-0 was recommended to be struck off in last year's report, but Rupees 12-15-8 has been collected by mistake on account of zufted merahs in Madanapally talook. Deducting the remainder Rupees 483-9-4 from Rupees 1,018-10-2, there is a net balance of Rupees 535-0-10, which I beg to recommend for remission as irrecoverable. The particulars are given below:—

	Rs.	A.	P.	Rs.	A.	P.
Fusly 1273.						
Meerahs of Curnums entered erroneously in the demand	3	3	4	3	3	4
Fusly 1274.						
Meerahs of Curnums entered erroneously in the demand	4	5	9			
Assessment due upon puttah lands sold for arrears, and purchased by private individuals	8	3	3			
Assessment due upon puttah lands purchased at a nominal price by Government	22	7	7	35	0	7
Fusly 1275.						
Meerahs of Curnums entered erroneously in the demand.	5	0	3			
Assessment of land granted in lieu of Kattubadi Inams	4	10	11			
Maramat Tafrik on a Shamilat Dasavandam Inam under a tank. The land is washed away, and the Inamdar has absconded...	6	5	9			
Assessment due upon puttah lands purchased by Government at a nominal price	142	9	1			
Assessment due upon lands sold for arrears, and purchased by private individuals	30	12	3			
Quit-rent due on Inams sold for arrears, and purchased by private individuals	18	13	0	208	3	3
Fusly 1276.						
Assessment of land granted in lieu of Kattubady Inams	22	13	3			
The assessment of erroneously Zufted Dasavandam Inams ...	24	0	0	46	13	3
Assessment due on puttah lands purchased by Government at a nominal price...	125	9	4			
Assessment due on lands sold for arrears, and purchased by private individuals	20	0	11			
Quit-rent due on Inam land sold for arrears	11	0	0			
Assessment of land granted in lieu of Service Inams taken up for public roads	18	11	1			
Assessment erroneously charged on waste lands	33	7	5			
Assessment twice entered in the accounts	5	4	8			
Tirwajasty erroneously assessed on dry land	26	11	0			
Quit-rent erroneously entered against Inam land redeemed the same year by the Inamdar	1	0	0	241	12	5
				535	0	10

29. There is an increase in the number of instances in which coercive measures were employed for the collection of arrears. There were no sales of movable or immovable property in Voilpaud. There is a decrease of sales in Kadiri, and a slight increase in Royachoty.

The value of the land sold in Madanapally was Rupees 201-7-0, while last year it was only Rupees 17-10-10 out of Rupees 201-7-0; Rupees 133-8-0 were realized on the land of five individuals whose united arrears amounted to Rupees 162-13-6.

All these lands were sold last February, and with the exception of Rupees 2-1-8, all the arrears belonged to Fuslies 1274 and 1275, so that nearly two years elapsed from the date of the arrears accruing to the date of sale.

30. *Statement No.* 9.—There is a decrease in gross collections within the Fusly of Rupees 1,34,210.

The cause has been already explained. The net increase of Rupees 1,195-15-7 in disbursements is mainly due to the salaries, etc., of the Revenue Settlement Establishment, and to medical charges on account of the Vaccination Department in Royachoty.

31. *Statement No.* 10.—There are six tanks in the Sub-division, having each a combined Sircar and Inam Ayacut exceeding 3,000 Rupees; out of a total Ayacut of Rupees 46,683, only Rupees 13,684 was actually derived this year, being 12,000 Rupees less than last year. This of course is the result of the bad season.

Statement No. 11.—No Ayacut tanks were given on dry shist in this Fusly. The present fixed rate of 3 Rupees an acre is probably too high.

The wet cultivation under those already given is only 87 Rupees against 251 last year.

32. The following is a Statement of lands newly acquired in this Fusly by public servants in the Sub-division.

The public servants Nos. 3, 4, 5, were newly appointed this year, and No. 2 was appointed two years ago, but his property assessed at Rupees 2-5-2 was, through mistake, omitted last year.

Nos. 1, 6, 7, 8 were merely transferred from one talook to another.

Name.	Office.	Land where situated.	Extent. A.	C.	V.	Assessment. Rs.	A.	P.
1. Bandi Casava Rao	Serishtadar, Royachoty.	Kurnool, Cuddapah, etc..	161	9	5	294	7	0
2. Uppu Rama Rao	Gumastah, Royachoty.	Royachoty ..	0	10	10	2	5	2
3. Mulabagula Vencoba Rao... ..	Gumastah, Kadiri.	Mysore and Kadiri talook.	20	16	0	94	2	6
4. Patnam Alam Sahib	Gumastah, Kadiri..	Kadiri... ...	57	14	1	77	2	1
5. Gutty Kristna Rao	Acting Gumastah, Kadiri.	Kadiri	0	22	12	5	9	6
6. Pata Cuddapah Chengul Rao ...	Head Gumastah, Kadiri.	Cuddapah and Voilpaud ...	65	23	0	139	0	11
7. Deshai Seshagiri Rao	Gumastah, Voilpaud.	Cuddapah and Bellary ...	243	25	2	617	6	2
8. Padaballi Annajee Rao	2nd Class Revenue Inspr., Voilpaud.	Cuddapah district... ...	247	3	12	324	15	11
			796	4	10	1,555	1	3

33. None of the rain-gauges are in good order. I have directed that they should be repaired. The Village and Talook accounts are properly kept. Great pains has been taken in making the Village officers keep their accounts in correct form.

34. I must not omit to mention the great assistance I have received from E. N. Overbury, Esq., Assistant Collector, who was in charge of the Sub-division during my superintendence of famine operations in Kadiri. The Tahsildars merit commendation for their attention to work and general efficiency. My Serishtadar, H. Kristna Rao, is a trustworthy officer.

35. I regret much the delay that has occurred in submitting this report. Five of the Gumastahs went to Cuddapah to be examined. They did not return till the 5th September. There was also delay in getting accounts from Kadiri, owing mainly to the absence of the Serishtadar on sick leave.

He is an incompetent man, and has lately been reduced to the post of Head Gumastah.

(Signed) P. L. ROBERTS,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

KURNOOL.

I HAVE the honour to submit my Settlement Report for the past Fusly 1277, with the usual Statements.

Places at which Settlement was made.

2. Statement No. 1 shows the places at which the Settlement was made. The talooks of Pattikonda and Ramalakota were settled by me; the Head Assistant's division, comprising the talooks of Markapur and Cumbum, were settled by Mr. Sharp. The Settlement of the talooks of Sirwell and Nundial was conducted by Deputy Collector Sudarshana Row, while the two remaining talooks of Nandikotkur and Koilkuntla were settled by Mr. Cruickshank and Deputy Collector Timmappah, respectively. With the exception of two villages in the Markapur talook, which were settled at Cumbum, all the talooks were settled within their respective limits, and at more than one station in each.

Variations in the number and tenure of Villages.

3. There has not been any material fluctuation in the number of villages held under different tenures. Only one village called Iyalur Papayapalli, in Cumbum talook, held under Shrotriem tenure, was relinquished by its holders on account of alleged heavy quit-rent, and in consequence has been grouped as a ryotwary hamlet with the neighbouring village of Idomakollu under the sanction of the Board, dated 12th August 1867, No. 5,193.

Puttahs.

4. The aggregate number of puttahs issued this year was 87,257, of which 27,194, or about 32 per cent., were newly issued. This large proportion of new puttahs is mainly attributable to the adoption of the new Settlement rates in the talooks of Ramalakota, Sirwell, and Nundial.

Season.

5. The subjoined abstract shows the rainfall during the year. In the four* talooks which constitute Kurnool proper, the season was generally favourable. But in the west, south, and eastern talooks, transferred from Bellary and Cuddapah, there was a deficiency of rain. The failure was considerable in Pattikonda, and in the talooks of Cumbum and Markapur, situated on the east of the Nalla Malla range. The supply of water in the tanks diminished the extent of wet cultivation, and rendered large remissions necessary. The outturn of crop this year was an average one. In Pattikonda in particular, the dry crop suffered

* Nandikotkur.
Ramalakota.
Nundial.
Sirwell.
Pattikonda.
Koilkuntla.
Cumbum.
Markapur.

from blight. This, however, did not exist long, for the winds from the south setting in dispersed the blight:—

		Inches.	Tenths.
S. W. Monsoon.	April 1867	0	2
	May ,,	4	4⅜
	June ,,	2	1⅝
	July ,,	2	6¼
	August ,,	4	6⅜
	September ,,	6	9 15/16
		21	1⅝
N. E. Monsoon.	October ,,	5	1⅛
	November ,,	...	...
	December ,,	0	0¾
	January 1868	0	0¼
	February ,,	...	...
	March ,,	...	...
		5	2⅛

With reference to Proceedings of Board, No. 5,642, dated 4th August 1868, I beg to say that I never go to a Talook Cutcherry without examining the rain gauge, and as I am often out, I may say I have seen during last Fusly every rain gauge in the district.

Public health.

6. The sanitary condition of the district was much better than in the previous year. The loss of lives from Cholera amounted only to 43, while the mortality from Fever, which prevailed generally throughout the district, was 6,690 against 9,222 of the past year.

Prices.

7. From the comparative abstract appended to Statement No. 2, it will be seen that the prices of grain, especially of Cholum and Harrack, which are the staple articles of food, exhibit a considerable falling off, not simply from those of the past year, which was of an exceptional nature, but also from the average prices of the last ten years. This is chiefly observable in the talooks of Kurnool proper, and is due to the favourable character of the season.

Horse-gram is half the price it was last year.

Holdings.

8. The following abstract exhibits the holdings at the commencement of the year, the subsequent changes, and the waste remitted and charged:—

	Extent.	Assessment.
Holdings at the commencement of the Fusly	11,78,773	13,09,529
Deduct lands relinquished	55,621	70,736
Remainder...	11,23,152	12,38,793
Add lands newly taken up	60,905	59,962
Total holdings ...	11,84,057	12,98,755
Deduct waste remitted ...	2,241	16,983
	11,81,816	12,81,772
Particulars.		
Actual cultivation	11,48,949	12,61,052
Waste charged	32,867	20,720

Lands relinquished.

9. Of the aggregate average appearing under "lands relinquished" in the above abstract, the extent actually resigned amounted to Acres 39,454, assessed at Rupees 28,139. The remaining area consisting chiefly of the deficiency found by the new survey, and of lands transferred or sold. The relinquishments occurred chiefly in the Pattikonda talook, from the absence of the early rains.

Lands taken up.

10. Of the extent appearing under "newly taken up," Acres 20,846, assessed at Rupees 33,699, is merely nominal, being the excess found by the new survey and the land transferred by private arrangements.

Waste remitted and charged.

11. Of the total area occupied, Acres 35,108, assessed at Rupees 37,702, or about 3 per cent. of the holdings, was left waste, of which the assessment on Acres 2,241, amounting to Rupees 16,982, was remitted. The remission granted was entirely on Nunjah lands left waste from deficient supply in the tanks. No remission was allowed on dry waste.

Actual cultivation.

12. The extent of actual cultivation during the year under report aggregates Acres 11,48,949, assessed at Rupees 12,61,052, which exhibits a net increase of Acres 3,702 over the extent of the previous Fusly, and a net decrease of Rupees 12,003 in the assessment. This apparent disproportion between the area and the assessment is due to the adoption of the revised rates of Settlement, and the marked falling off in the breadth of the wet cultivation by Acres 1,196, assessed at 13,858 Rupees, attributable to the scanty supply in the tanks.

13. Subjoined is a comparative abstract of the settlement of the district for the past two Fuslies, in the form prescribed in Board's Circular Memorandum of 14th August 1866:—

	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
		Rs. A. P.		Rs. A. P.		Rs.		Rs.
Dry	11,46,830	11,14,873 13 9	11,56,634	11,13,346 1 5	9,804	...	...	1,528
Wet	26,378	1,82,284 12 5	25,182	1,68,426 11 4	...	...	1,196	13,858
	11,73,208	12,97,158 10 2	11,81,816	12,81,772 12 9	9,804	...	1,196	15,386
Add—								
Second crop assessment	...	27,364 11 1	..	23,462 11 3	...	...	...	3,902
Additional assessment...	...	16,455 7 11	...	13,744 7 2	...	...	..	2,711
Water tax	...	3,459 12 6	..	6,490 9 0	..	3,030	...	..
Road Cess..	..	23,083 4 6	...	29,618 7 10	...	6,535	...	..
Village merah	...	....	...	....	...	...	...	...
Total...	...	13,67,521 14 2	...	13,55,089 0 0	...	9,565	...	6,613
Deduct Remission—								
Road Fund	..	32,514 3 8	...	41,743 14 7	...	9,230	...	...
Village Service Fund.	...	23,586 13 5	...	30,318 2 11	...	6,731	...	..
Other remission as per Statement No. 4.	...	6,586 6 1	...	7,357 13 0	...	781	...	...
Total...	...	62,687	...	79,419 14 6	...	16,742	..	...
Remainder... ...	...	13,04,834 6	...	12,75,659 1	...	...	..	29,175
Miscellaneous ...	...	1,82,673 5	..	1,86,791 4	...	4,117	...	...
Total...	...	14,87,508 5 11	..	14,62,450 6 4	...	...	...	25,058

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14. It will be seen from the above abstract that in the second crop assessment there is a decrease of Rupees 3,902, due to causes already stated. There is also a nominal decrease in the additional assessment, or Teerwajasti, of Rupees 2,711, which is now included under "Water tax" in accordance with the instructions of the Board, contained in the Circular Memorandum above adverted to, a specific water-rate per acre having been fixed by the Settlement Department in the talooks of Sirwell, Nundial, Ramalakota, and Nandikotkur.

Cultivation of Special products.

15. The annexed abstract shows in a comparative form the extent to which special products were cultivated:—

	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Sugar-cane	287	502	215	.....
Cotton	2,00,390	2,19,404	19,014	.....
Indigo	1,914	6,847	4,933	.....

16. The slight increase in the cultivation of Sugar-cane calls for no special remark. It occurred almost entirely in the Cumbum talook. The increase in Cotton and Indigo is attributable to the belief that prices would rise, and also in some degree to the following tendency in the price of cereals.

17. The extent of Ayacut and cultivation under the principal sources of irrigation, with the revenue actually derived, are shown in the following Statement:—

Sources of irrigation.	Number.	Circar.			Inam.	
		Ayacut.	Cultivation for Fusly 1277.		Ayacut.	Cultivation.
			Extent.	Revenue.		
Tanks...	398	24,231	18,974	1,61,430	15,918	13,207
Nullahs, etc	248	3,929	3,946	25,642	2,044	1,822
	646	28,160	22,920	1,87,072	17,962	15,029

N. B —The area only of Inam cultivation is given and not the Revenue, as the quit-rent paid by Inamdars is on their aggregate holdings, and not on the actual cultivation.

18. Only one ruined tank was made over to private enterprise on the condition that 3 Rupees an acre would be charged for all land that might be irrigated from it. It has no wet Ayacut and was in ruins prior to the old Survey.

Remissions.

19. Statement 4 exhibits the particulars of remissions from the gross assessment. They amount to Rupees 7,368, or Rupees 782 above the remissions of the previous year. The increase occurs almost entirely under Shamilat Bunjer and Shavi, especially in the talooks of Pattikonda Cumbum, and Markapur, where, as already stated, the season was rather unfavourable, and the we crops perished to a considerable extent through want of water.

Land Revenue Miscellaneous.

20. The Land Revenue Miscellaneous items amounting to Rupees 1,86,791, shows an increase of Rupees 4,118 over the demand of Fusly 1276. The increase appears chiefly in the items noted in the margin. In the talooks of Markapur, Pattikonda, and Cumbum, a large extent of land was cultivated after the close of the settlement. The increase under Revenue from sequestered Inams is made up of the assessment of Inams placed under attachment in consequence of the non-attendance

6. Land cultivated but not included in the Jummahbundy.
17. Revenue from sequestered Inams.
13. Rent of Gardens and Topes.

of the Inamdars to receive their Title-deeds. The items showing a large decrease are named in the margin. The decrease under Grazing-tax is due to the absence of competition, the previous year's lease having proved unprofitable to the former renter. The other items do not call for any special remark.

12. Grazing tax, Revenue fines.
15. Revenue from reverted Inams.

21. The following abstract exhibits the total Settlement of Land and other sources of Revenue as compared with the previous year:—

	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Shrotriem Jodi	12,772	12,760	.....	12
Ryotwary...	13,04,834	12,75,659	.....	29,175
Miscellaneous	1,82,674	1,86,791	4,117	.....
	15,00,280	14,75,210	4,117	29,187
Abkarry	4,00,282	2,66,111	.....	1,36,171
Earth Salt	2,007	1,852	.....	155
Income Tax	10	3	.....	7
License Tax	37,996	8,872	.....	29,124
Certificate Tax...	.....	1,803	1,803	.....
Stamp	99,391	1,24,089	24,698	.....
	20,39,966	18,77,940	30,618	1,92,644
Net...	.....	.....	.....	1,62,026

22. From the above it will appear that the entire demand from all sources amounts to Rupees 18,77,940, being a net decrease of Rupees 1,62,026 in comparison with the Revenue of Fusly 1276. The decrease occurs chiefly in the Abkarry.

Shrotriem Jodi.

23. The decrease under Shrotriem Jodi is ascribable to an erroneous entry under this head in the accounts of the previous year, of Rupees 118, which should have been credited to Jodi on Personal Inams. This error has now been rectified.

Ryotwary Land Miscellaneous Land Revenue.

24. The decrease under Ryotwary is mainly due to diminished wet and second crop cultivation, and the introduction of the new rate of assessment. The increase under Miscellaneous Land Revenue has already been explained.

Abkarry.

25. The amount of the Abkarry Revenue fell short of the demand of the previous year by Rupees 1,36,171. Of the circumstances which brought about this large decrease, the Board are already aware. The farms in 1866 were knocked down at auction at so high a price that few of the Contractors were able to fulfil their engagements. Nandikotkur and Pattikonda excepted, all the farms were resold under the orders of the Board marginally noted, the result of which brought down the demand to little more than two-thirds of what it was in the previous Fusly. It is, however, not less than the demand of Fusly 1275, or of any previous year.

20th June 1867, No. 3,829.
30th July 1867, No. 4,877.

Stamps.

26. The introduction the new Stamp Act XXXVI. of 1867, has produced the increase of the sale of Stamps.

Collections of Current Revenue.

27. The annexed Statement shows that of the aggregate demand from all sources, amounting to Rupees 18,77,940; Rupees 18,63,664 were realized within the Fusly, leaving at its close a balance of Rupees 14,276. This has been reduced by subsequent collections to Rupees 8,010, or one-third per cent. on the total demand. Of this reduced balance, Rupees 7,990 come under Land Revenue, which is less than one per cent. of the demand under this head, a result which, considering the character of the season in some of the talooks, and the deficient outturn of the harvest, will, I am sure, be deemed satisfactory:—

	Total demand.	Collections within the Fusly.	Balance.	Subsequent collections.	Remainder.
Ryotwary	12,75,659	12,67,481	8,178	3,111	5,067
Shrotriem	12,760	12,314	446	294	152
Miscellaneous	1,86,791	1,81,985	4,806	2,035	2,771
	14,75,210	14,61,780	13,430	5,440	7,990
Abkarry	2,66,111	2,65,302	809	809	...
Earth Salt	1,852	1,816	36	16	20
License Tax	8,875	8,875	...	...	...
Trade Tax	1,803	1,803	...	...	...
Stamps	1,24,089	1,24,089	...	...	...
	18,77,940	18,63,665	14,275	6,265	8,010

28. The actual collections, both current and arrears, are entered below in the prescribed form in comparison with Fusly 1276:—

	Fusly 1276.			Fusly 1277.			Increase.	Decrease.	
	Arrear.	Current.	Total.	Arrear.	Current.	Total.			
Land Revenue.									
Permanent settlement ...	...	.....	.....	...	.....	.....	...	...	
Shrotriem Jodi.	752	11,808	12,560	968	12,314	13,282	722	...	
Ryotwar... ...	8,547	12,98,241	13,06,788	6,175	12,67,481	12,73,656	...	33,132	
Miscellaneous...	5,790	1,77,148	1,82,938	4,293	1,81,985	1,86,278	3,340	...	
Total...	15,089	14,87,197	15,02,286	11,436	14,61,780	14,73,216	4,062	33,132	Net decrease 29,070
Abkarry	2,400	3,27,599	3,29,999	60,314	2,65,303	3,25,617	...	4,382	
Earth Salt ...	54	1,987	2,041	20	1,815	1,835	...	206	
Stamps	...	99,391	99,391	...	1,24,089	1,24,089	24,698	...	
Income Tax ...	...	10	10	...	3	3	...	7	
License Tax ...	...	37,996	37,996	...	8,872	8,872	...	29,124	
Certificate Tax.	...	.....	.....	...	1,803	1,803	1,803	...	
	17,543	19,54,180	19,71,723	71,770	18,63,665	19,35,435	30,563	66,851	Net 36,288

29. The arrears of Land Revenue on account of previous years as they stood at the beginning of the year under report amounted to Rupees 90,732, of which Rupees 85,523 have been collected up to the end of last month, leaving at its close Rupees 5,208. If from this amount the sum of Rupees 2,880, recommended in last year's report for remission, be deducted, there will be left a

balance of Rupees 4,262. Of this sum, Rupees 1,382 are irrecoverable, the particulars of which are given, Fuslywar, in the annexed Statement. I request sanction for its being written off:—

Items.	No. of Fusly.	Recommended for remission in Fusly 1276. Total balance.	Deduct amount collected and remitted in Fusly 1277.	Balance.	Recommended to be written off.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue ...	1271	4 5 1	2 5 1	2 0 0	2 12 0	4 12 0
	1272	19 12 11	12 2 5	7 10 6	2 12 0	10 6 6
	1273	113 4 1	26 5 8	86 14 5	17 14 10	104 13 3
	1274	1,184 14 7	1,176 11 3	8 3 4	74 5 1	82 8 5
	1275	2,775 4 6	... ...	2,775 4 6	63 4 1	2,838 8 7
	1276	... ...	... ...	... ...	1,221 1 6	1,221 1 6
		4,097 9 2	1,217 8 5	2,880 0 9	1,382 1 6	4,262 2 3

30. The Abkarry arrears at the beginning of the year amounted to Rupees 72,683, of which Rupees 60,314 were collected, and the remainder was remitted under the orders of the Board, dated 30th July 1867, No. 4,877.

Coercive process.

31. The extent to which coercive process was employed during the year, for the recovery of arrears, is shown in Enclosure A. to Statement No. 8. It will be seen that out of property valued at Rupees 2,885 which was attached, it was found necessary to sell only property to the value of Rupees 492.

Charges.

32. The entire charges of the year amounted to Rupees 1,68,001, or 10½ per cent. on the receipts.

33. The increase of Rupees 25,632 in the salary of Collectors, etc., is explained by the fact that in Fusly 1276 there was no permanent Collector and there were only two Deputy Collectors, while in Fusly 1277 there were three Deputy Collectors, and for some months two Assistant Collectors. The increase in other items is too trifling to call for remark.

Land acquired by Public servants.

34. Subjoined is a Statement of lands held by public servants. No fresh lands have been acquired in this year:—

	Circar. Extent.	Circar. Assessment.	Inam. Extent.	Inam. Assessment.	Total. Extent.	Total. Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.
Huzoor servants.....	20,459 88	682 13 11	350 18	398 8 0	810 6	1,081 6 7
Talook servants.....	6,41,002 36	1,709 7 4	2,722 57	3,839 5 0	3,724 93	5,548 12 6
	8,41,462 24	2,392 5 3	3,072 75	4,237 13 0	4,534 99	6,630 3 1

Talook and Village Accounts.

35. I regret to say the Village accounts were not well kept, at all events in the talooks settled few were filled in up to date, and the Curnums showed great ignorance of their work.

I attribute this to the general inefficiency of the Talook Revenue Inspectors, who considering have an immense deal of travelling, and are expected to get through a great amount of very h work, are, in my opinion, very much under-paid, their salaries varying from 20 to 30 Rupees.

Revenue Inspectors ought to be the class of men from which the Talook Serishtadar is chosen; but I regret I can hardly ever find any among that class fit for promotion, and, as a rule, an indifferent Talook Clerk is generally made a Talook Revenue Inspector, beyond which few aspire to rise. As the old officials who have been exempted from examinations become extinct, this will gradually rectify itself. But I certainly think that no Revenue Clerk on 15 Rupees should ever be admitted without passing. They are now admitted, and remain on all their lives without promotion, or the expectation of it, and, consequently, as a rule, are very indifferent, and this is the only class from which Revenue Inspectors are generally taken.

The Talook accounts have been better kept.

But I trust we may, before long, be supplied with revised Manuals of accounts for villages and talooks, for owing to the want of them considerable confusion now exists.

Conduct of the Subordinates.

36. From longer acquaintance with Chondappa, the Head Serishtadar, I find he is a more apt man than I expected; but I am daily more confirmed in my opinion that a Head Serishtadar is incompetent for his work unless he possesses an intimate knowledge of English. During the Jummahbundy, Pandita Kista Row, the Tahsildar of Koilkuntla, attended me and did his work as Acting Serishtadar remarkably well.

I would also bring prominently to the notice of the Board the efficiency of the following Tahsildars, Jagarlapudi Venkat Subbaya the Tahsildar of Nundial, and Pakam Rajaratnam the Acting Tahsildar of Ramalakota, and Kanchi Balagi Row the Acting Tahsildar of Nundial.

KURNOOL,
20th August 1868.

(Signed) T. A. N. CHASE,
Collector.

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SETTLEMENT REPORT
OF
MADRAS.

I HAVE the honour to submit the Settlement Report for Fusly 1277 together, with the usual Statements.

2. The settlement of the principal division was conducted by Mr. Fane, and that of the sub-division by Messrs. Macgregor and Crole, the latter at present Acting Sub-Collector. The names of the places where the settlement was conducted by each of the officers, and the time occupied by them, are shown in Statement No. 1.

Statement No. 1.
Names of the officers by whom the settlement was conducted, and the time occupied by each.

3. The number of villages under permanent settlement, and that held on the Izara tenure, is the same as it was in last year. Under the head of Ryotwar there is an increase of one village, and a corresponding decrease under the head of Shrotriem. This is owing to a village named Madaveram, in the Trivellore Talook, which has been hitherto treated as one of the Shrotriems in the district, though under the direct management of Government for many years past, having been finally resumed and incorporated with Government villages, under the orders of Government, conveyed in their Proceedings of the 14th February 1868, No. 419. There is but one estate under the head Amani, that is "Roshan Baugh and Homes' Garden," now occupied by the Government Model Farm, and managed by a Committee.

Variation in the number and tenure of villages.

4. The total number of Puttahs issued this year is 48,598, or 1,537 Puttahs more than the number issued last year. The increase in the number is due, in a measure, to sub-division of property, but chiefly to an increase in the number of Durkhast received during the year, consequent on the very promising character of the season with which the year began.

Number of Puttahs distributed, with remarks regarding the number renewed and unrenewed.

5. The number of Puttahs issued afresh this year was 20,704, or 18,217 Puttahs less than the number similarly issued in the previous year. The decrease in the number is due not only to the fact that, in Fusly 1276, Puttahs had to be issued for the first time in all the twenty-four villages brought under Ryotwar Settlement in that year, but also to the changes introduced in the Manavari and Nunjah rates of the district, necessitating the issue of fresh Puttahs in a large number of cases, even where no change whatever had occurred in the holding.

6. The number of cases in which old Puttahs were produced to note down the changes in the holding is 27,388, or 19,258 Puttahs more than those similarly produced in last year. The increase is chiefly due to the fact that *new* Puttahs were issued in far less numbers than in the preceding year, and there were consequently more old ones to be altered. The number of Puttahs in which no changes are said to have occurred this year is 506.

Season and Sanitary condition of the district.

7. The annexed table shows the rain-fall of the year, as registered in the talooks.

	Inches.
April 1867	·06
May ,,	·05
June ,,	·95
July ,,	2·85
August ,,	2·72
September 1867	2·34
Total	9·42
October 1867	2·76
November ,,	2·77
December ,,	·62
January 1868	3·11
February ,,	·0
March ,,	·0
Total	9·26
	18·68

8. The rain-fall, as recorded by the Tahsildars, is not reliable, as I have already reported to the Board on more than once occasion, owing to the gauges in nearly all the talooks having been out of repair. The register has been, however, kept with tolerable accuracy in this office since September 1867, and I annex an extract showing the fall at Sydapet from September 1867 to January 1868.

	Inches.
September 1867	1·41
October ,,	3·29
November ,,	3·83
December ,,	2·99
January 1868	4·06
Total	15·58

9. New gauges (one for each talook) have lately been received from the Government Astronomer, and it is hoped the registers in future will be fairly reliable.

10. The Board are aware that the season this year proved most disastrous; the extent of the disaster and the consequent distress of the agricultural class have already been reported to the Board both by Mr. Fane and by myself at the beginning of the Fusly. It was, however, very promising at the beginning of the year, ryots were induced thereby to extend their cultivation very largely. The extent of land sown with dry crops exceeded that of the last year by 15,252 acres. The total failure of the North-East Monsoon in most, and the very scanty fall of rain in the remaining talooks, had the most unfavourable effect in the Nunjah cultivation; the area planted was much below average, and nearly half the crop failed.

11. The talooks of Madurantakam and the northern parts of Trivellore suffered less than the rest of the district: the former from the supply of water received from rivers rising beyond the district, and the latter from the proximity of the Kalastri and Nagghiri Hills. The talooks, which suffered most, are Conjeveram, (particularly the portion comprised in the late Manimangalam division,) Sydapet, Ponneri, and Chingleput, in all of which the beriz this year has been less than half, while in Madurantakam and Trivellore there has been an increase. The rains that fell in January were general, and were the means of saving some of the crops that were not quite past

recovery. These rains were also seasonable in bringing a good supply of water into wells, ponds and tanks, etc., for drinking purposes.

12. The sanitary condition of the district, in spite of the disastrous season, has on the whole been good. There was very little cholera this year, but small-pox, fever, and dysentery prevailed more or less all over the district. Small-pox in particular has been very generally rife throughout the year. The mortality from cholera, small-pox, and fever are as per margin during the year.

Cholera	53
Small-pox	2,756
Fever	1,961

Cattle diseases of a very virulent type prevailed in Ponneri, Chingleput, Madurantakam, Sydapet, and Conjeveram. The localities most affected were visited by Mr. Thacker, with the aid of the local officers; he succeeded in effecting the separation of the healthy from the diseased cattle, and in the end succeeded in convincing the ryots of the efficacy of this precautionary treatment.

Prices of grain.

13. The prices of all the staple food-grains have been comparatively lower this year than in the previous one. This, at first sight, looks anomalous when considered with the fact that the district has had to contend with a bad season, resulting in a greatly diminished quantity of produce. It is, however, due to the favourable character of the season in the northern, districts, and the large quantity of grain imported into Madras from the northern ports. The average price of first and second sort paddy per garce, during the year under report, was Rupees 201, or 123 per cent. more than the commutation rate, or Rupees 29 per garce, or 13 per cent. less than the price which obtained last year. On the ten years' average, the price of paddy this year showed an increase of Rupees 36, or 22 per cent. as shown in the margin.

Fusly 1276	230	per garce.
,, 1277	201	do.
Difference	29	do.
Commutation rate	78	do.
Fusly 1277	201	do.
Difference	123	or
Increase	159	per cent.
Ten years' average	195	
Average of 1277	201	
Difference	39	

14. The following abstract exhibits the prices of food-grain, both wet and dry, as compared with the prices of last year:—

	Fusly 1276.	Fusly 1277.
Paddy, first sort per garce	242	210
do., second do.	218	192
Raggy	352	264
Varagu	...	...
Cholam	355	240
Cumbu	317	238
Gram	453	291

Statement No. 3 Ryots' holding.

15. The holding of the ryots at the beginning of the year amounted to acres 482,809 assessed at Rupees 13,59,222, deducting from the above the area relinquished or transferred by sale or otherwise, and that rendered unfit for cultivation, or taken up for some public purpose, there remained on the 15th August, out of the last year's holding, acres 457,622 assessed at Rs. 13,04,659. If to the above is added the area newly taken up during the year and that acquired by purchase, gift, etc., the net holding of the year amounts to acres 487,476 bearing an assessment of Rupees 13,67,596, or cres 4,667 assessed at Rupees 8,374 more than the net holding of the previous year. This increase is owing to a proportionate increase in the number of Durkhasts received specially for dry lands, showing that the demand for land throughout the district is steadily on the increase, notwithstanding the late adverse season.

16. The relinquishments this year amounted to acres 17,674 bearing an assessment of Rupees 33,073, or acres 2,147 assessed at Rupees 6,660 more than the relinquishments of last year. A comparison of the relinquishments in the various talooks shows that by far the greater number of these took place in Madurantakum Talook. The aggregate area being acres 9,516 assessed at Rupees 19,100, or acres 6,971 assessed at Rupees 14,959 more than in the previous year. This is to be attributed to the discontinuance, since Fusly 1276, under the Board's Orders, dated

1st November 1865, No. 137, of the remissions granted for usual fallow waste; large tracts of land sown with varagu are left waste in alternate years, and the custom prior to 1276 was always to grant remissions for such waste. Since the withdrawal of this indulgence much of the land has been thrown up; it remains to be seen whether it will be taken up again now or not, in any case the matter will come under the consideration of the Settlement Department before long. In the other talooks of the district, the relinquishments are actually less than they were in the previous Fusly.

Actual cultivation.

17. The extent of actual cultivation this year under all heads amounts to acres 392,755 assessed at Rupees 11,32,750, or acres 2,170 less than the actual cultivation of last year. This decrease, as will be seen from Enclosure A to Statement No. 3, occurs in the wet cultivation of the year owing, as already stated, to the failure of the North-East Monsoon. The area under the head Dry Cultivation is much larger than usual, and is to be accounted for by the fact of all Manavari Nunjah lands having been transferred to Punjah in Fusly 1276, as also to an increase in the actual extent taken up afresh this year, owing to the prospects of the season at the beginning of the year having been very favourable.

18. The area sown with wet crops this year amounted to acres 216,916 assessed at Rupees 8,57,786, or acres 17,422 assessed at Rupees 70,180 less than that sown with similar crops in the preceding year—a result sufficiently accounted for by the failure of the North-East Monsoon.

Waste charged and remitted.

19. The extent of waste on which assessment has been charged this year was acres 338 assessed at Rupees 1,170, while that similarly charged in the previous year was acres 78,796, involving an assessment of Rupees 1,45,658. The charge on dry waste this year amounts to the small sum of Rupees 200, and that on Nunjah waste amounts only to Rupees 970, involving an area of 111 Cawnies of dry and 227 Cawnies of wet land. The lands thus charged are those in beds of tanks which the ryots, notwithstanding repeated warnings, decline to give up.

Waste remitted.

20. The extent of waste on which assessment was remitted this year is acres 94,383 assessed at Rupees 2,33,675, or acres 84,295 assessed at Rupees 2,00,855 more than last year. The bulk of these remissions was given on Nunjah lands left waste owing to the failure of the rains.

Enclosure A. in Statement No. 3.
Ryots' holding at the commencement of the Fusly, and the subsequent alterations.

21. The causes for fluctuations in the holdings, and the reasons for remitting so large a portion of the assessment, having been already accounted for, the marginally noted Statement requires no particular remarks here. The only point that would seem to call for any explanation is the difference of 1,000 acres between the extent of the net holding of last year as given in the last year's Statement, and that given in column 6 of the Statement intended to show the net holding of last year. The discrepancy is owing to an error committed in Chingleput Talook in calculating the total holding of last year, which has now been rectified, and the extent entered in column 6 of Enclosure A to Statement No. 3, is the correct holding of last year.

Enclosure B, in Statement No. 3.
Cultivation of Sugar-cane, Cotton, and Indigo.

22. The area under cultivation of specir products is considerably less than it was in the previous year, as might be naturally expected. There is, however, a slight increase in the cultivation of Sugar-cane, which calls for no particular remark.

Enclosure C.
Lands held on progressive Cowle.

23. By the marginal Statement, it will be seen that the land held on progressive Cowle tenure consists of acres 295 assessed at Rupees 319, being acres 174 assessed at Rupees 270, less than the Cowle holding of last year. If the Cowle and other remissions, incident to a season like that of last year, be deducted from the full Taram assessment of the land held on that tenure, the result is Rupees 127, which is the net beriz derived this year from lands held on progressive Cowle tenure. The decrease of acres 174 in the extent of lands held on the above tenure is owing partly to land held on such tenure having been charged with full assessment, in consequence of the expiration of the Cowle term, and partly to relinquishments on that head.

24. The following is the Comparative Abstract Statement showing the cultivation Beriz of this year, as compared with that of last year, and the deductions and remissions made from it:—

Items.	Last Fusly, 1276.		Present Fusly, 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.
1	2	3	5	4	7	6	9	8
Dry	2,21,959	3,45,239 9 3	2,75,164 10 6	1,75,950	.....	.....	70,075	46,009
Wet	2,51,762	9,81,162 2 0	8,58,756 10 10	2,17,143	.....	.....	1,22,405	34,619
Total...	4,73,721	13,26,401 11 3	11,33,921 5 4	3,93,093	.....	.....	1,92,480	80,628
Add—								
Second crop assessment.	.....	74,023 2 4	59,057 10 1	.....	.....	.....	14,966	...
Additional assessment...	.....	21,193 8 9	15,971 7 5	.....	.....	.....	5,222	...
Water-tax	.....	6,769 8 6	4,513 11 11	.....	.....	.....	2,255	...
Road Fund	.....	45,666 5 6	78,872 0 2	.....	33,206	.....	.....	...
Village Service Fund...	.....	1,63,075 13 6	82,160 5 7	.....	.....	.....	80,916	...
Total...	.....	16,37,130 1 10	13,74,496 8 6	.....	33,206	.....	2,95,839	...
Deduct Remissions—								
Road Fund	.....	45,666 5 6	78,872 0 2	.....	.....	.....	.....	...
Village Service Fund...	.....	1,75,583 4 2	91,481 3 7	.....	33,206	.....	84,102	...
Other remissions as particularised in Statement No. 4 ...	.....	39,136 4 2	4,79,257 3 8	.....	4,40,121	.....	.....	...
Total...	.....	2,60,385 13 10	6,49,610 7 5	.....	4,73,327	.....	84,102	...
Remaining Beriz... ...	.....	13,76,744 4 0	7,24,886 1 1	.....	.....	.....	6,51,858	...
Add miscellaneous items.	.....	1,56,909 1 7	1,49,490 5 11	.....	.....	.....	7,419	...
Total...	.....	15,33,653 5 7	8,74,376 7 0	.....	33,206	.....	6,59,277	...

25. It will be seen from the above Abstract that the gross cultivation Beriz this year, after deducting all remissions, but including cultivation after settlement, etc., amount to Rupees 8,74,376, or Rupees 6,59,277 less than the similar cultivation Beriz of last year. The sum of Rs. 78,872 entered in the above abstract, as the Road Cess of the year, is in excess of the cess entered in the last year's account by Rupees 33,206. This is owing to the unsettled portion of the cess for Fusly 1276, namely, that on Jarri Muttahs, Shrotriem, and Sundry Inams having been brought to account in this year's Statement. The annual Road Cess as now settled amounts only to Rupees 67,781.

Principal sources of irrigation.

26. The following are the principal sources of irrigation in the district, together with the Ayacut and cultivation under them, as compared with the previous Fusly:—

Tank.	Village.	Ayacut.		Cultivation of 1276.		Holdings of 1277.		Actual cultivation of 1277.	
		Acres.	Assesst	Acres.	Assesst	Acres.	Assesst	Acres.	Assesst
Chembrambakam	56	9,472	52,495	7,372	45,236	8,226	50,582	5,637	36,710
Ambathur	6	2,490	7,334	1,820	5,907	1,822	5,811	1,351	4,882
Polal or Red Hills... ...	11	2,486	10,024	1,901	9,138	2,035	9,345	1,735	8,247
Nemam	6	1,500	8,600	1,291	8,470	1,289	8,372	894	6,301
Madurantakum	13	3,731	11,198	2,637	8,790	2,650	10,429	2,403	9,934
Uttramallur	3	5,654	20,667	3,780	14,690	3,689	14,975	2,822	11,875
Damal	1	1,616	6,980	1,288	5,669	1,248	5,620	647	2,831
Tenneri	21	5,062	16,442	4,217	11,995	3,586	15,100	1,961	9,544
Striperumadur	1	1,017	4,904	986	5,402	997	4,837	945	4,630
Manimungalum	5	1,867	9,755	1,308	7,597	1,402	7,898	1,113	6,360
Kuvam	7	1,782	9,736	1 502	9,826	1,492	11,410	1,189	8,506
Chinnambedu	1	1,753	10,375	1,275	8,963	1,296	8,670	1,237	8,319
Vallur Anicut	1	1,875	9,242	...	...	909	4,989	747	4,190

27. The only work that has been added to the list of important irrigation works this year is the "Vallur Anicut," which was inadvertently omitted last year. The anicut is across the Kortillar River, about three miles from the village of Vallur in the Ponneri Talook, and irrigates besides Vallur several Shrotriem villages, namely, Attipattu, Madayempakum, Minjur, Aranvoil, etc. The area given in the abstract as the ayacut under the anicut does not, however, include the area irrigated by it in the Shrotriem villages.

28. Since the date of last year's report, the stone anicut sanctioned by Government across the Kortillar, in the place of the one now annually built by the ryots of sand and nanul reeds, has already been put in hand, and the work is in progress. When this anicut is completed much of the remissions now annually given, and which is never less than one third of the holding, will be discontinued, besides which certain lands now enjoyed on the rent-free tenure by the ryots of Vallur will also be fully assessed and brought to account.

Ruined Tanks.

29. No application has been received even this year for the repair of any of the ruined tanks in the district by private capitalists, although there are many of them in the district, which might be made over to private capitalists with advantage to Government. As far as this district is concerned, these rules have been practically a dead letter. They have been repeatedly published in the District Gazette, and also explained to the people personally at each settlement, both by the Collector and the Sub-Collector, but without result.

30. The rules as at present framed do not appear altogether suitable to this district, as the fixed rate to be paid for *all* lands under tanks of this description when surrendered, namely 2-8 per acre, is higher than a large proportion of the lands now pay without any charge for repairs.

Statement No. 4, Remissions.

31. The marginal statement details the remissions on sundry items of revenue. Those on waste being entered in Statement No. 3, and fully accounted for in the previous paragraphs, I shall confine my remarks here to remissions on the former head.

32. Under the head "Occasional remissions" there is a net increase of Rupees 4,34,404. The bulk of this appertains to remissions granted on withered crops, both wet and dry, as also to remissions* made on lands from which the ryots had only obtained a partial crop, and to remissions made on Shamlat Banjer, or on fields, portions of which were only cultivated. The remissions under the former head were given under the orders of the Board conveyed in their Proceedings of the 29th January 1868, No. 709.

* Rupees 67,660.

33. Remissions on Shamlat Banjer were granted this year under the orders of the Board conveyed in their Proceedings of the 22nd February 1868. It was only in the Sydapet and Madurantakum Talooks that remission to any great extent was required under this head.

34. Remissions granted on lands, the crops of which entirely perished, amounted to Rupees 3,58,886, while that given on lands which yielded either a partial or deficient crop amounted to Rupees 67,660. The latter kind of remission was given in the form of a per-centage on the assessment, as directed by the Board in their Proceedings of the 29th January 1868, No. 706, and the ·centage varied in different localities according to circumstances. These and the total remissions ·ment granted on account of absolute failure of crops extended to no less than 1,410 villages ·tal number of 1,733 in the whole district. The very general nature of the failure of ·arly shown by these figures.

The information acquired during their tours of inspection by the two Special Assistants, ·m and Mr. Maclean, the former in the principal division, and the latter in the sub-divi·ooks, was of great service to the Collector and Sub-Collector at the Jummahbundy, in deter·ining the extent and amount of remissions necessary. The reports of these gentlemen, while recommending numerous public works and the clearing of wells, roads, etc., gave a general description of the state of such crops as were then on the ground, and the state of water-supply in each village, both for drinking and agricultural purposes.

36. The sum of Rupees 10,052, shown in the Statement in question as TeerwahKamuri, consists partly of reductions made in the Taram assessment of the lands in Gummidipundi and other villages (forty-three in number) transferred from the North Arcot District, on the principle on which the assessment was revised in that district, and partly of remissions made in the assessment of Nunjah lands on which dry crops were grown during the current year for want of water sufficient for raising wet crops. The form in which remissions were allowed on the latter description of land was to remit the difference between the full Nunjah assessment of the land and the highest Punjah rate of the village, and the authority for granting the remission was conveyed in Board's Proceedings of the 29th January 1868, No. 706.

37. Under the head of "Fixed remissions" there is a gross increase of Rupees 6,746 against a gross decrease of Rupees 872, resulting in a net increase of Rupees 5,874. This increase is owing to an increased extent of land having been given away on Tope Cowle terms, and to remissions made on such lands. It is also owing to a larger amount having been deducted in the shape of second crop assessment on lands cultivated with private wells without having recourse to any Government source of irrigation. The increase under the head of Tope Cowle remission is Rupees 1,620, being the assessment on lands measuring Cawies 858. Most of the lands given under tope rule terms this year are in Sydapet, Chingleput, and Conjeveram talooks, as will be seen from the marginal entries.

Sydapet	400
Chingleput	211
Conjeveram	166
Ponneri	35
Trivellore	43
Madurantakum	3

38. The lands given away under the tope rules this year for growing firewood are chiefly in the interior of the district, nearly all the lands available for firewood plantation in the coast villages having been already taken up.

39. In the Chingleput Talook there are still some sandy tracts fit for growing Casuarina trees, but they are held either on Muttah or Shrotriem tenure. Applications are still being received for lands for growing firewood plantations in the interior of the district.

40. The increase of Rupees 5,058, under the head of "Remission" on second crop raised by private wells, is owing to the ryots having been driven to use this year water from private wells for their cultivation, in localities generally supplied from public sources, owing to the failure of the North-East Monsoon and the want of water in the tanks.

Statement No. 5.
Demand, collection, and balance under the head "Miscellaneous."

41. The marginal statement exhibits the demand, collection, and balance, under the head "Miscellaneous Revenue." It will be seen from this statement that the demand under the head "Land Revenue, Miscellaneous" this year amounts to Rupees 1,49,490. There is a gross increase of Rupees 6,501 against a gross decrease of Rup 13,920; the former being deducted from the latter, the net decrease under this head amounts Rupees 7,419, which is mainly due to the cultivation, after Jummahbundy this year, having very limited owing to adverse season.

1. Fees realised on distress warrants.
2. Fees realised on the transfer certificates.
3. Revenue inadvertently omitted from the demand.

42. Of the several component the head "Other items," those n margin alone call for any remark, th under them being somewhat large The increase of Rupees 707 under the first item, and the increase of Rupees 4,831; is operation of the new Quit-rent Recovery Act VI. of 1864, which came into force on the 1st Ju and to the issue of a larger number of new certificates for landed property in Madras.

43. The increase of Rupees 1,758 under the third and last item is owing to the enhanced quit-rent, charged upon the Shrotriem village of Sivaram for Fuslies 1275 and 1276, having been brought to account this year. The reason for thus bringing to account the Jody in question is that the terms of enfranchisement offered to the Shrotriadar in Fusly 1275, when the village was settled by the Inam Commissioner, were not accepted by him in consequence of the rate of enfranchisement being, as the Shrotriemdar then thought, very heavy. Since then, on the appeal of the Shrotriemdar to the Inam Commissioner, the village was finally enfranchised on more favourable terms than those offered to the Shrotriadar in Fusly 1275, but on the understanding that the enhanced quit-rent should be paid from the date of the original offer. Hence, the enhanced quit-rent to which the estate was liable for Fuslies 1275 and 1276 was brought to account this year under the item above referred to, *viz.*, "Revenue inadvertently omitted from the demand," there being no other head under which the amount could properly be included.

44. The fluctuations in the Miscellaneous items under "Abkarry and Salt" being of usual occurrence, call for no particular remark.

Stat ementNo. 6.
Demand, Collection, and Balance of Zemindaries, Muttah, Shrotriems, etc.

45. The marginal abstract exhibits the demand, collection, and balance for the Fusly under report, including arrears of previous Fuslies against Jarry Muttahs, Shrotriem and Inam villages, and villages held on perpetual lease or Kayam Puttahs.

46. The entire demand for the ye on the several kind of tenures above referred to amounts to Rupees 1,88,396, which is, by Rupees 332, less than the similar demand of Fusly 1276.

47. This decrease occurs chiefly in the quit-rent of Shrotriem and Inam villages, and is owing to modifications and alterations made during the year in the Settlement of Inams by the Inam Commissioner. The demand against "Jarry Muttahs" alone amounts to Rupees 1,06,547, or Rupees 38-7-0 more than the demand of last year. The increase of Rupees 38-7-0 is owing to a reverted Inam in the Kakalur Muttah of the Trivellore Talook having been incorporated with the Muttah, and the rent added to the Peishcush with the consent of the Muttahdar under the orders of Government conveyed in Board's Proceedings of the 28th February 1867, No. 413.

48. The demand against Shrotriem and Inam, etc., villages this year amounts to Rupees 76,865, being Rupees 371 less than the demand from similar sources last year. The decrease is owing to the Inam Commissioner having cancelled the enfranchisement of the Inam village of Karimanal, in the Ponneri Talook, during the year, as also to his having reduced the quit-rent in the case of the marginally noted villages.

Uttukadu, Molamanambedu, and Vadakapattu.

49. The only case in which the quit-rent this year is more than last year is Sivaram, a Shrotriem village in Conjeveram Talook; and the increase is owing to the Inam Commissioner having enfranchised the village by the addition, to the quit-rent, of Rupees 685, as remarked in paragraph 43.

Statement No. 7.
Demand, collection, and balance current and arrears of all sources of revenue.

50. The aggregate demand this year from all sources amounts to Rupees 46,14,597, or Rupees 7,59,350 less than the demand of last year. The following abstract exhibits the demand of the year from all sources :—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Permanently settled estates	1,06,509	1,06,547	38	...
Shrotriems	77,236	76,865	...	371
Ryotwar	13,76,744	7,24,886	...	6,51,858
Miscellaneous	1,56,909	1,49,490	...	7,419
Total...	17,17,398	10,57,788	...	6,59,610
Abkarry.				
Under rent	1,54,167	1,50,167	...	4,000
,, Amani	9,47,578	9,38,422	...	9,156
,, Miscellaneous	2,221	2,702	481	...
Total...	11,03,966	10,91,291	...	12,675
Salt	23,56,565	22,22,691	...	1,33,874
Stamp	1,92,365	2,31,827	39,462	...
License Tax	3,653	11,000	7,347	...
Total...	53,73,947	46,14,597	...	7,59,350

51. It will be seen from the above abstract that the land revenue demand this year is Rupees 10,57,788, being a net decrease of Rupees 6,59,610. This large decrease is fully accounted for by the state of the season.

Abkarry.

52. The decrease of Rupees 4,000 under the head of District Abkarry revenue is owing to that sum which was finally determined by the Board as the compensation payable to the renter for the transfer of the village called Takuvanchavadi, with the Arrack-shops attached to it, to the

North Arcot District, having been excluded from the rental when renewing the lease for Fusly 1277 under the orders of the Board conveyed in their Proceedings of the 15th June 1867.

53. There is a decrease of Rupees 9,156 in the Abkarry farm under Government management. The Deputy Collector of Madras attributes the above falling off in the revenue to the toddy producing trees having yielded considerably less toddy than usual, owing to the failure of rains.

54. He is also of opinion that the consumption this year was less than usual, owing to the general poverty of the class of people that consume toddy.

55. The demand under the head of Salt, Stamp, and License Tax, representing as they do the actual collections of the year, call for no remark here; but the fluctuations in the collections, as compared with those of last year, will be accounted for under the head of collections for the year.

Collections from all sources both current and arrears.

56. The collections this year under all heads on account of both current and arrear demand, amount to Rupees 45,05,814, or Rupees 7,46,070, or 14 per cent. less than the collections of the past year.

57. The following is a comparative Statement of collections from all sources :—

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanently settled estates...	19,554	82,334	1,01,888	24,037	66,369	90,456	.....	11,432
Jodi on Shrotriem and Inam villages	15,639	60,549	76,188	14,989	44,991	59,980	.....	16,208
Ryotwar	52,531	12,34,888	12,87,422	1,29,415	5,18,035	6,47,450	.....	6,39,972
Miscellaneous	40,912	97,208	1,38,120	46,325	87,890	1,34,215	.....	3,905
Total...	1,28,639	14,74,979	16,03,618	2,14,816	7,17,285	9,32,101	.....	6,71,517
Abkarry	27,056	10,68,627	10,95,683	35,295	10,72,900	11,08,195	12,512	.....
Salt	.....	23,56,565	23,56,565	.....	22,22,691	22,22,691	.....	1,33,874
License Tax	.....	3,653	3,653	.....	11,000	11,000	7,347	.....
Stamp	.....	1,92,365	1,92,365	.....	2,31,827	2,31,827	39,462	.....
Total...	1,55,695	50,96,189	52,51,884	2,50,111	42,55,703	45,05,814	59,321	8,05,391
						Net decrease		7,46,070

Remarks on the state of collections on account of current revenue.

58. Out of an aggregate demand of Rupees 46,14,597, the collections within the Fusly amounted to Rupees 42,55,703, or 92 per cent. of the demand, leaving a balance of Rupees 3,58,894, or 8 per cent. to be collected at the end of the Fusly. This latter balance was, however, reduced by Rupees 2,42,877 at the end of September, in other words, the balance on the 1st October amounted to Rupees 1,16,017, or 3 per cent. of the demand, while in the previous Fusly the balance on that date was 1½ per cent. The bulk of this balance appertains to Land Revenue, and is made up of the following items :—

	RS.
Ryotwar	59,838
Permanently settled estates	10,675
Shrotriem	8,393
Miscellaneous	37,062
Total ...	1,15,968

59. The balance, large as it is, is not more than must be expected, considering the very disastrous season the district has had to contend with. Prior to the settlement, there was but little collection in the talooks, and numerous petitions were received from all parts of the district, begging that the collection of the kist in the proportion of instalments of the district, might not be

insisted upon until the Jummahbundy was completed. Stringent orders have, however, been issued for the speedy collection of the balance.

60. The balance under the head of "Permanently Settled Shrotriems," etc., is also large. The Muttahs and Shrotriems in the district suffered this year equally with Government villages, and several of the Muttahdars and Shrotriadars in the district applied for remission of rent, and, although this was refused, they have not hitherto been pressed heavily for payment. The time, however, has now arrived for enforcing the payment of all balances, and orders have been issued to the Tahsildars to lose no further time in realising the Peishcush due. The non-distribution of the Title-deeds, according to the Inam Commissioner's letter,* is also one of the causes for the balance under Shrotriems being heavy.

* Dated 20th September 1867, No. 892.

61. Of the balance (Rupees 37,062) under the head "Miscellaneous" Rupees 17,427 appertains to the town of Madras, being quit-rent and ground-rent there collected on landed property held on Certificates. Although Act No. VI. of 1867, modifying the provision of the old quit-rent Act XII. of 1857 in certain respects, and affording greater facilities for collecting the revenue within the High Court limits, came into force on the 1st July 1867, the forms of processes and other minor questions regarding the effectual working of the Act were not finally disposed of till lately. These circumstances added to the disastrous character of the season, as affecting lands under cultivation, have operated to retard the collection of the revenue, and to prevent me from forming any correct judgment on the working of the Act. I however hope that at the end of Fusly 1277, which promises to prove a better season for agricultural operations, more satisfactory results may be attained. The remainder of the balance under the head "Miscellaneous" consists of arrears against lands cultivated after Jummahbundy, of quit-rent on sundry Inams, and quit-rent on bungalows appertaining to the Chingleput District proper, and is in course of collection.

Salt Revenue.

62. The Salt revenue this year exhibits a gross decrease of Rupees 1,33,874, as compared with the revenue of last year. This large decrease has chiefly arisen from a falling off in the wholesale transactions and exportations. Under the former head alone the falling off amounted to Rupees 1,38,510, and this is attributable to a large stock of salt, purchased last year and stored for sale by Veraparumall Pillay and Messrs. Cammiade & Co., the two principal merchants, at the various Salt Depots along the line of Railway having remained in hand at the beginning of the Fusly; how far this is due to the competition of the Tanjore Salt in the southern line of Railway, I have no means of knowing. The falling off under the head of "Exportations" amounts to Rupees 18,065, involving a decrease in the sale of Salt to the extent of 1,20,435. This is owing to the demand from Chittagong, Penang, Malacca, and other places this year, having been very limited, and to the difficulty shippers experience in procuring boats, a duty which, under the new rules, no longer falls on the Government officers.

63. The home and inland consumption of Salt this year amounted to 1,376,672 maunds, or 67,042 maunds less than the consumption of last year.

64. The whole quantity of Salt received into store during the year including the stock in hand at the beginning of the Fusly, was 3,697,436 maunds, or 361,613 maunds less than the quantity stored last year. This large decrease is owing to a falling off in the manufacture in the northern pans, consequent on the closing of the Ennore bar during the best portion of the manufacturing season.

65. The amount of Kudivarum paid for Salt this year was Rs. 1,17,900, being Rs. 88,995 less than the Kudivarum paid last year. This is attributable, as already stated, to the small out-turn this year.

66. The quantity ordered to be manufactured this year was 3,188,760 maunds, of which only 1,315,853 maunds were received into store during the year, but the whole of this cannot be reckoned as the manufacture of the year; it includes a portion of the Salt manufactured last year, but not received into store by the end of last Fusly.

67. Storage and charges of establishment amounted this year to Rupees 1,57,335. If the above amount, and that disbursed on account of Salt Kudivarum (Rupees 1,17,900), be deducted from the gross realisation from the sale of Salt, the net revenue of the year from this source amounts to Rupees 19,47,455, or Rupees 61,862 less than the net revenue of last year.

License Tax.

68. Under the head of "License Tax," there is an increase of Rupees 7,347, which is owing to the Act having been in force throughout the year, while, in Fusly 1276, it was in force only for a period of two months. The above amount does not include the collections under that head in the town of Madras, the money being paid into the Madras Bank, and separate accounts being rendered to the Accountant General of such collections.

Stamp Revenue.

69. The collections under the head "Stamp" have this year been Rupees 39,462 more than the collections of last year. The increase is attributable to the operation of the new Stamp law, and to its having been in force throughout the year; while, in the previous year, it was in force for a few months only. The bulk of the increase, *viz.*, Rupees 29,908, has been derived from the sale of Stamp paper in the Presidency town, while the remainder, Rupees 9,554, has been derived from the sales effected elsewhere in the district.

Statement No. 8, Collections on account of arrears.

70. The demand at the beginning of the Fusly on account of arrears under all heads amounted to Rupees 3,98,128-14-3. If, from this amount be deducted the sum of Rupees 19,899-6-6, written off the accounts under the sanction of Government, dated the 25th September 1867, No. 2,244, as also Rupees 2,50,111-1-3, being the amount collected within the Fusly, there remained on the 1st July last, a balance of Rupees 1,28,118-6-6, or 32 per cent. of the old arrears to be collected. Deducting again from the last-named sum Rupees 7,380-10-0, being the collection to the end of September last, there remained, on the 1st October, a balance of Rupees 1,20,737-11-8, or 30 per cent. of the arrears outstanding at the beginning of the year to be collected. Of the above amount Rupees 63,879-0-2 are recoverable, and are in course of collection by coercive process, the remainder, Rupees 56,858-11-6, is irrecoverable or doubtful. It consists of the following items :—

	Irrecoverable.	Doubtful.
	RS. A. P.	RS. A. P.
Permanently settled	28 4 1	.....
Shrotriem	2,084 12 0	.....
Ryotwar	26,800 8 0	.....
Miscellaneous	27,710 7 1	66 0 0
Total... ...	56,623 15 2	66 0 0
Abkarry	168 12 4	.....
Total... ...	56,792 11 6	66 0 0

71. The sum of Rupees 28-4-1, being the irrecoverable arrears against permanently settled estates, is due by the Mambalam Muttah in Sydapet Talook. The amount in question constitutes the arrears of last two Fuslies on two distinct pieces of land taken up by Government, several years ago from the Mambalam Muttah, and given over to other parties on Government grant; one of these blocks of land, against which there is an arrear of Rupees 22-6-8, is now the Government Farm,

and the arrears must therefore be written off. The arrears on the other piece of land, amounting to Rupees 5-13-5 have been collected and carried to account under the head "Miscellaneous" like all other quit-rent collections as hitherto, instead of crediting the Muttahdar with the amount. It has therefore become necessary to recommend its being written off the accounts. The course hitherto followed is open to much objection. In all cases where land, in permanently settled estates, is taken up by Government, it would be better at once to grant a reduction in the Peishcush of the estate; and on this point I will address the Board shortly in a separate communication.

72. The Shrotriem arrears are only nominal. They consist of either quit-rent once charged by the Inam Commissioner but since reduced on appeal, or of sums brought to account by the talook officers under the erroneous impression that the Inamdars concerned had agreed to enfranchise their Inams; while, in point of fact, they did not agree to the proposal. They also consist of sums erroneously brought to demand in excess of the amount actually due against Shrotriadars.

73. The ryotwar arrears of Rupees 26,800-8-0 consist chiefly of remission granted on perished crops after the settlement of Fuslies 1273, 1275, and 1276, and of the remission made in the second crop charge, owing to the ryots concerned having used their private well-water for raising such crop, is due to these heads.

74. Rupees 4,090-0-5 consist of the difference between the Taram assessment, and that collected in the Gummidepundy and other villages transferred from North Arcot previous to the revision of assessment in that district. The remainder (Rupees 6,145-2-11) consists of assessment charged twice, first, on lands forming subject of boundary disputes; secondly, of arrears due from indigent ryots having no means whatever to pay up the arrears, etc., and of assessment erroneously charged at the Jummahbundy, but subsequently remitted on further scrutiny.

75. Of the irrecoverable arrears under the head "Miscellaneous" Rupees 12,345 appertain to the Chingleput District proper, while the remainder, Rupees 15,364-11-3, belong to the town of Madras, being the arrears of quit-rent and ground-rent. Of the former, the sum of Rupees 538-14-1 is due from deceased, deserted, and indigent ryots, who have left no property whatever; while the remainder consists partly of remissions on Shavy crops grown subsequent to Jummahbundy, and partly of the nominal price at which the Government had to bid for lands put up to public auction, and for which there were no bidders whatever. It also includes sums collected on account of Miscellaneous items, but erroneously credited to the head "Ryotwar," as also sums charged in more than one village on lands forming subject of boundary dispute, etc.

76. The remainder, Rupees 15,364-11-3, appertains to the Presidency town and its suburbs, being the quit-rent and ground-rent there collected on landed property. The quit-rent arrears are either of more than six years' standing, or are those erroneously charged on rent free property, and therefore irrecoverable. The ground-rent is also of more than two years' standing, and the whereabouts of the persons liable to it not being known, is irrecoverable. The Abkarry arrears, amounting to Rupees 168-12-4, are stated to be due from certain Shop-keepers in Madras, who are stated to possess no means whatever to pay them up. The Deputy Collector of Madras states that their deposits have been confiscated and brought to account according to the agreement, and that the sum above referred to is the balance still out standing against them. Thus, the Board will see that the whole of the arrears, amounting in the aggregate to Rupees 56,792-11-6, are purely irrecoverable, and must be written off the account. I enclose an explanatory statement in which all the minor details of the irrecoverable arrears are embodied, and trust the Board will find the explanation therein given sufficient to enable them to recommend the arrears to be written off the accounts.

77. The Board will remember that in paragraph 72 of my last report, I stated I was unable then to recommend any portion of the irrecoverable arrears to be written off the accounts, owing to

some confusion and want of agreement between the village and talook accounts, and that those accounts were being scrutinised. The result of the scrutiny goes to show that the alterations made in the settlements of Fuslies 1272 and 1273 have been the main cause of the confusion and want of agreement. In 1272, Mr. Cunliffe charged 50 per cent. on all Banjer lands, both wet and dry, and Mr. Ellis, who succeeded him, remitted the whole under the orders of the Board. Again, in 1273, Mr. Banbury charged assessment on waste at various rates. Mr. Fane remitted the entire charge under the orders of the Board in the first instance, and subsequently the Board's order was modified by Government, in that the Government remitted only half of the charge. These several alterations were communicated to the Tahsildars in due time; but they failed to have the village and talook accounts duly revised, with reference to the alterations above alluded to. In fact, a portion of the Banjer charge, remitted in favor of the ryots, had already been collected and brought to account, and when the demand in the talook accounts was reduced, the Tahsildars took no steps to adjust the collection; and, in a few cases, the alterations were not even noted down in the village accounts. Another cause of confusion is that the sums collected on account of Miscellaneous and Local Fund items were erroneously credited in the talook accounts to ryotwar without proper scrutiny on the part of the talook officials as to the actual balance under each head. These irregularities have been duly pointed out to the Tahsildars and their Sheristadars, and stringent orders have been issued to them to prevent the recurrence of such errors in future. I have also directed such sums as were inadvertently omitted to be brought into the talook demand in the past Fusly, to be now included under the head "Miscellaneous demand" in the current Fusly (1278).

Coercive process.

78. The number of cases in which coercive process had to be employed this year was 8,802, and the amount of arrears, for the recovery of which such measures were resorted to, was Rupees 1,46,745. The value of property, both real and personal, attached amounted to Rupees 1,61,035, while the value of property actually sold amounted to Rupees 34,442, or Rupees 4,821 more than the value of property sold last year.

Statement No. 9, Gross Collections and Charges.

79. The gross collections this year from all sources amounted to Rupees 45,05,815. There is a gross increase of Rupees 1,45,498 in the revenue derived from some of the items against a decrease of Rupees 9,01,611, the result being a net decrease of Rupees 7,56,113. This decrease, as already remarked, is due to a falling off in the cultivation of the year, and in the manufacture of Salt. Similarly, the charges incurred this year amounted to Rupees 7,28,089. There is, however, an increase of Rupees 1,21,737 in certain of the items against a decrease of Rupees 1,23,618, which gives a net decrease of Rupees 1,881 in the charges of the year under report, as compared with the charges incurred last year. In other words, the charges this year amounted to 16 per cent. of the collections, while the charges last year amounted to 13¾ per cent. The apparent inconsistency observable in the per-centage of charges this year being more than last year with a reduced expenditure of Rupees 1,881 is to be explained by the fact of the large falling off in the Land and Salt revenues of the year aggregating to nearly seven and a half lacs of Rupees. If the charges, amounting to Rupees 7,28,089, be deducted from the collections of the year, the net revenue this year amounts to Rupees 37,77,726.

80. The charges under some of the heads being somewhat considerable, I shall offer a few remarks as to the causes that have led to such fluctuations. The first, amongst these items, is "Refund of revenue" subordinate to Land Revenue; there is an increase of Rupees 3,214, which is owing to the refunds of Stamp Duty on stamp papers having been made to a larger extent this year than in last year.

81. Again, under the head of "Salaries to Collector, etc.," the expenditure this year is more than it was last year by Rupees 9,499, this is attributable to the salaries of Mr. Fane and myself having been both debited to this district for several months in the year. Under the head of "Contingencies" there is an increase of Rupees 2,148. This is owing to the employment of Messrs. Turner, Maclean, and Atkinson on special duty, and to their having drawn extra tentage for several months in the year. The increase of Rupees 49,279 under the head of "Purchase of Arrack" is owing to the stock of Colombo Arrack having been supplemented by purchasing a further supply so as to have on hand a supply equal to six months' consumption. The increase in the charge under "License Tax" is owing to the establishment in the License Tax Office at Madras having been paid throughout the year, while in last year the establishment was paid only for one month, *viz.*, May. The above charges do not, however, include the salaries of the License Tax Collector, Mr. Winscom. He appears to have drawn his pay from the Madras Bank, of which no account is rendered to this office. As the collections in the town of Madras, and the salary of the Collector are adjusted in the Bank accounts, I do not see any reason why the salaries of the establishment also should not be disbursed in the Madras Bank. It is important, I think, that the charges of the whole establishment should be debited in the accounts of the Bank, where the revenue derived is brought to account. Either the above should be done, or the whole transaction should be exhibited in the accounts of this district.

82. The increase of Rupees 48,563 under the head of "Salt Contingencies" is owing to the expenditure incurred in the construction of sheds for the Police guard at the various manufacturing stations, and that incurred in opening the bar at Ennore, having been debited to that head. It is also owing to the cost of all Salt works having been debited to this head, as ordered by the Board, instead of to Public Works as hitherto.

83. The decrease in the charges for purchase of Salt, or the manufacturer's share, and the decrease in the charges for conveying and storing Salt, etc., are owing to the short out-turn that there has been this year as already explained.

84. The usual Salt Statements are herewith sent, but as the causes that have led to the fluctuations in the Salt revenue of the year have been fully explained in the previous paragraphs, I have nothing further to add in explanation of these statements.

Village and Talook Accounts.

85. A few of the village and talook accounts were also examined, with the exception of the errors already pointed out. The talook accounts were on the whole satisfactory. The village accounts, however, are not only inaccurate but generally illegible and dirty. As a rule, the Kurnums of this district are very inferior in all the qualifications required in men of their class. They have no knowledge of accounts, and are as deficient in business habits as they are wanting in integrity, and this notwithstanding their emoluments are on the most liberal scale. Some system for establishing training schools for Kurnums might, I think, be established with advantage, but I propose addressing a separate communication to the Board on this subject.

Landed property acquired by Public Servants.

86. The return of landed property rendered by public servants shows that no less than 233 Cawnies, or 308 and odd acres, have been acquired during the year.

87. The Tahsildar of Trivellore has acquired, during the year by purchase, two villages out of the Muttah of Vitlapuram in the Chingleput Talook, and the Tahsildar of Chingleput has added to his landed property about three Cawnies of land from a Shrotriem village in the same talook. He appears to have got the land from the Shotriadar on Durkhast. As his acquiring lands within the talook is opposed to Board's order, I have called upon him for an explanation of his conduct in the matter. The Tahsildar of Sydapet has entered in his return two and odd Cawnies in excess of what he

already holds in the village of Ponnavedu in the Sydapet Talook. The two Cawnies in question appear to have been left out inadvertently in the return of the past year. The Talook Sheristadar of Ponneri has also acquired some 11 and odd Cawnies of land in the Chingleput Talook. Some of the Gumastahs in the talooks have also acquired small extents of land, chiefly in the talooks in which they are serving.

SYDAPET,
20th November 1868.

(Signed) G. THORNHILL,
Acting Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit my report on the annual settlement of the talooks of the Sub-division, for Fusly 1277.

2. The settlement was commenced by the Sub-Collector, Mr. Macgregor, on the 12th February. I assumed charge of the Sub-division on the 17th April at Tiruporur, and immediately proceeded to Sadras to settle the villages in the southern part of the Chingleput Talook, according to the arrangement previously made by Mr. Macgregor. On the 20th idem I was recalled to Sydapet to take charge of the district on the departure of the Collector on leave, and I remained in charge until the arrival of the Acting Collector on the 28th, after which I proceeded to Conjeveram to conduct the settlement of that talook. The following table shows the various places at which the settlement was made, and the time occupied in doing so:—

Names.	Talooks.	Villages.	From what period.	To what period.	Number of days.
Mr. Macgregor	Madarantakam	Caranguly	12th Feb.	22th Feb.	18
		Utramalore	1st March	3rd March	3
	Chingleput	Chingleput	23rd do.	27th do.	5
	Conjeveram	Padapay	30th do.	5th April	7
		Madumbakam	7th April	7th do.	1
Messrs. Macgregor and Crole	Chingleput	Guduvanjari	6th do.	13th do.	8
		Tiruporur	14th do.	17th do.	4
Mr. C. S. Crole	Chingleput	Sadras	18th do.	20th do.	3
	Conjeveram	Conjeveram	2nd May.	6th May	5
		Stripermatur	7th do.	10th do.	4
		Wallajabad	11th do.	12th do.	2
	Chingleput	Tirukalekundran	14th do.	18th do.	5

II. Variation in the number and tenures of villages. There was no variation in the number or tenure of the villages in the Sub-division in the Fusly under review. They were precisely the same as in the previous Fusly, namely:—

Ryotwar	1,059½
Shrotriem	170½
Permanently settled	236
Rent for more than one year	5
Total	1,471

III. *Number of puttahs distributed, etc.* The number of puttahs issued in Fusly 1277 is 23,311 against 22,419 in the previous Fusly, being an increase of 892 which is attributable to transfers and new holdings acquired under the Durkhast rules.

The number of old puttahs made use of in Fusly 1277 is 17,973 against 146 in Fusly 1276. This is a great improvement, but it must be remembered that in the latter year it was necessary to issue a very large number of new puttahs, owing to the introduction of revised rates, and in consequence of 11½ Amani villages having been brought under ryotwar tenure.

IV. Season and sanitary state of the district. No reliance can be placed on the Registers of rain-fall hithorto kept in the Sub-division. The past season was exceptionally bad. The south-west monsoon opened well, but proved scanty. The north-east monsoon may be said to have completely failed, and as most of the tanks are rain-fed, this failure was severely felt. In the beginning of January great scarcity and consequent distress was apprehended, and arrangements were made to commence famine works to afford employment to the laboring classes and others in need of relief. Very fortunately in the end of January there was a good fall of rain which revived the withering crops. Were it not for this there is no doubt the season would have been disastrous. However, the consideration shown to the ryots by granting remissions on a liberal scale, enabled them to meet the pressure resulting from such a very unfavorable season without crippling their resources.

The Sub-division was remarkably free from cholera, but small-pox prevailed as an epidemic throughout the Fusly in the three talooks. Murrain (Vekkai) was also very prevalent among cattle, and proved fatal in most cases. I am unable to make any observations on Vaccine operations, as no returns are made to this Office.

V. Ryots' holdings. The fluctuation in the ryots' holdings is insignificant as shown below. There is a decrease in the area to the extent of acres 477, while the net increase in assessment is Rupees 33. Thus it does not appear that the introduction of revised rates has had any appreciable influence on the holdings.

	Acres.	Assessment.
Ryots' holdings of last year	2,71,263	7,82,124
Deduct lands relinquished	15,248	29,106
Remainder	2,56,015	7,53,018
Add lands newly taken up	14,771	29,139
Total holding	2,70,786	7,82,157
Deduct waste remitted	64,963	1,58,692
Remaining Settlement	2,05,823	6,23,465
Particulars.		
Actual cultivation	2,05,548	6,22,426
Waste charged	275	1,039

It must here be observed that the transfer of "Nunjah Manavari" land to Punjah is decidedly unpopular. In some instances the rate of assessment remains the same, while in most cases the decrease is very slight; and as the result of the change is to deprive them of the benefit of the remission rules, regarding Waste and Shavi, which they enjoyed when the land was classified as Nunjah, the ryots are much dissatisfied. It must also be remembered that the greater portion of this description of land, being situate within the water-spread of tanks, is unfit for Punjah cultivation. Considering then that the cultivation of this land, even with the Nunjah crops, is so precarious, the present assessment, without any prospect of remission, must be regarded as excessive; and revision is called for unless it be considered expedient to discountenance the cultivation of such lands, in which case, the present arrangement will probably have the desired effect—namely, their gradual relinquishment.

VI. Actual cultivation. The following table exhibits the actual cultivation of Fusly 1277, as compared with that of the previous Fusly. The net decrease is Rupees 57,395:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Punjah	1,18,233	1,30,405	12,172	.....
Nunjah	5,47,025	4,92,021	.....	55,004
Total	6,65,258	6,22,426	12,172	55,004
Fassal Jasti	47,447	36,172	.....	11,275
Tirwah Jasti	14,135	10,847	.....	3,288
Total	7,26,840	6,69,445	12,172	69,567
Net	.....	.....	.....	57,395

The increase in Punjah is owing to the season having opened favorably, holding out inducement to extend cultivation. The decrease in Nunjah and Fassal and Tirvah Jasti must be ascribed to the failure of the North-East Monsoon.

VII. Waste charged and remitted.

	Fusly 1276.	Fusly 1277	Decrease.
Punjah	66,061	113	65,948
Nunjah	35,901	926	34,975

As shown in the margin, the amount charged for waste is Rupees 1,039. This charge was levied, under the orders of the Collector, on land situate within the water-spread of tanks, with the object of causing their relinquishment. The following Statement exhibits the particulars of remissions. From this it will be observed that the gross remissions

amount to Rupees 3,81,977 against Rupees 26,518 in the previous Fusly, being a net increase of Rupees 3,55,459 ascribable to the very adverse nature of the season.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS	RS.	RS.
Punjah Waste	...	47,398	47,398	...
Nunjah Waste	14,904	1,11,294	96,390	...
Paymali	1,142	47	...	1,095
Shavi. {Nunjah	550	1,21,839	1,21,289	...
{Punjah	...	18,702	18,702	...
Difference between Nunjah and Punjah rates remitted on wet land cultivated with dry crops	...	5,629	5,629	...
Scale of per-centage remission for short-produce.				
Per-centage. Punjah. Nunjah. Total.				
10 Per-cent.... 88 1,206 1,224.				
15 ,, ... 117 117				
20 ,, ... 1,142 1,142				
25 ,, ... 6,829 11,625 18,454				
35 ,, ... 238 169 407	...	63,131	63,131	...
50 ,, ... 12,916 22,456 35,372				
75 ,, ... 1,936 3,872 5,808				
100 ,, ... 65 472 537				
22,072 41,059 63,131				
Fassal Jasti and Tirvan Jasti on lands irrigated by private wells	1,269	5,927	4,658	...
Cowle remission	4,229	4,833	604	...
Other remissions	4,424	3,177	...	1,247
Total	26,518	3,81,977	3,57,801	2,342
Net. ...	...	...	3,55,459	...

Full remission was granted for Nunjah Waste and Shavi under the rules, and for Shamlat Bunjer, Punjah Waste, and Shavi also, according to the discretion granted by the Board in their Proceedings dated 29th January 1868, No. 706. Under the same Order per-centage remission was granted for short-produce where it was found, upon inquiry and inspection, to be needful. This per-centage remission varied according to a graduated scale from 10 per cent. to 100 per cent. as circumstances required. For this purpose the talooks were divided into tracts, and the settlement made by takeels. In the Madrantakam Talook, which was in a much better condition than the other talooks, per-centage remission was granted only in 127 villages, chiefly in five takeels lying north. The eastern portion of the Conjeveram Talook and the adjoining north-east part of the Chingleput Talook were much the worst. Consequently the per-centage remission ranged from 10 per cent. to 100 per cent. in these parts consisting of twenty takeels, containing 370 villages. The total remission for short, produce was Rupees 63,131.

Where from want of water, dry crops had been raised upon wet land, the difference between Nunjah and Punjah was remitted, as authorised in the Order above quoted. The amount was Rupees 5,629.

Shavi and short-produce were so extensive that the usual Azmaish had to be dispensed with to a considerable extent, but due precaution was taken to prevent fraud by ascertaining by inquiry, inspection, and reference to the Weekly Season and other Reports, with which this Office was supplied from the talooks, the state of the various takeels, the condition of the crops, and the average outturn.

VIII. Progressive Cowles. No such Cowles were granted in Fusly 1277, and the extent granted in previous years has been assessed at the full rates of assessment, according to the terms of Cowles, the periods for holding which at favorable rates had expired.

IX. Tope Cowles. The following table shows the extent held under the Tope Rules. Acres 395, bearing an assessment of Rupees 629 were taken up under these rules in Fusly 1277, while Cowles for acres 14, Rupees 20, were cancelled, as the holders had failed to comply with the conditions of their Cowles:—

	Extent.	Assessment.
	Acres.	RS.
Holding of Fusly 1276	3,792	3,657
Deduct—		
Cowles cancelled in Fusly 1277	14	20
Remaining	3,778	3,637
Add—		
Cowles granted in Fusly 1277	395	629
Total	4,173	4,266

X. Special Products. The extent cultivated with special products is very small, namely:—

	Sugar-cane.	Cotton.	Indigo.
Acres	4	13	1,477
Assessment	29	18	3,047

XI. Sundry sources of revenue. Particulars of these miscellaneous items are as follow:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Cultivation after settlement	15,319	10,012	...	5,307
Inam Jodi and quit-rent	4,863	4,458	...	405
,, Fassal and Tirvah Jasti	3,576	1,855	...	1,721
,, Tank Merai	1,757	1,465	...	292
Rents for one year and more than one year	519	519	...	...
Tree Tax	5,142	5,457	315	...
Road Cess	26,104	47,756	21,652	...
Jungle Conservancy Fund	74	90	16	...
Other items	4,732	6,137	1,405	...
Total	62,086	77,749	23,388	7,725
Net	...	...	15,663	...

The decrease in the first four items is owing to the unfavorable nature of the season. Inam Jodi and Tank Merai were remitted on Official Inams this year as a special case, in consideration of the adverse season. The increase of Rupees 315 under the head "Tree Tax" is owing to the charge having been made on trees growing on waste for which remission was granted. The large increase in Road Cess is in consequence of this tax having been levied on Zemindars and Inamdars for two Fuslies at once—namely, Fuslies 1276 and 1277.

XII. Abstract showing the gross Land Revenue. The following abstract exhibits the gross Land Revenue, and shows a net deficit amounting to Rupees 3,54,260, the cause of which has already been explained in detail:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Permanent settlement	56,502	56,502	...	...
Jodi on Shrotriem and Inam villages	37,369	37,434	65	...
Ryotwar	8,17,187	4,47,199	...	3,69,988
Total...	9,11,058	5,41,135	65	3,69,988
Miscellaneous.				
Land	34,708	28,277	...	6,431
Local Fund	27,378	49,472	22,094	...
Total...	62,086	77,749	22,094	6,431
Grand Total...	9,73,144	6,18,884	22,159	3,76,419
Net...	...	...	...	3,54,260

XIII. Demand, Collection, and Balance. From the following table it will be observed that 66 per cent. of the current demand and 75 per cent. of the arrears were collected within the Fusly. The collections up to 30th November were 93 per cent. of the current demand and 78 per cent. of the old arrears.

Particulars.	Beriz.	Collection.		Balance.		Recommended for remission		Particulars of column 9.		
		Up to 30th June 1868.	From 1st July to 30th November 1868.	Up to 30th June 1868.	Up to 30th November 1868.	In last year.	In this year.	Balance to be collected.	Collection suspended.	Zufted.	To be zufted.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Current. Permanent settlement	56,502	39,473	14,786	17,029	2,243	...	.....	2,243	...	1,573	670
Current. Shrotriem	37,434	22,001	12,905	15,433	2,528	...	.....	2,528	64	334	2,130
Current. Ryotwar	5,09,185	3,42,145	1,31,826	1,67,040	35,214	...	.....	35,214	23,349	5,992	5,873
Current. Total	6,03,121	4,03,619	1,59,517	1,99,502	39,985	...	.....	39,985	23,413	7,899	8,673
Arrears. Permanent settlement	15,269	15,117	147	152	5	...	.....	5	...	.....	5
Arrears. Shrotriem	10,994	7,909	69	3,085	3,016	140	992	1,884	...	210	1,674
Arrears. Ryotwar	1,68,031	1,23,061	6,356	44,970	38,614	4,628	10,087	23,899	8,959	5,675	9,265
Arrears. Total	1,94,294	1,46,087	6,572	48,207	41,635	4,768	11,079	25,788	8,959	5,885	10,944
Total. Permanent settlement	71,771	54,590	14,933	17,181	2,248	...	.....	2,248	...	1,573	675
Total. Shrotriem	48,428	29,910	12,974	18,518	5,544	140	992	4,412	64	544	3,804
Total. Ryotwar	6,77,216	4,65,206	1,38,182	2,12,010	73,828	4,628	10,087	59,113	32,308	11,667	15,138
Total...	7,97,415	5,49,706	1,66,089	2,47,709	81,620	4,768	11,079	65,773	32,372	13,784	19,617

Want of punctuality in realising the public revenue seems to be normal in this district. My predecessors have ascribed to the fact that the Monigars receive no emoluments. I have no hesitation in endorsing this opinion. Besides, there are special reasons to account for the backward state of the collections in the Fusly under review—namely, (1) the unfavorable nature of the season, and (2) the fact that the collections were suspended under the orders of the Board.—(*Vide* Board's Proceedings, No. 161, dated 10th January 1868,) pending the completion of the annual settlement.

Village Accounts.

The Village Accounts were examined at the Jummahbundy, and, on the whole, were found to be regularly kept and in the forms prescribed in the Manual. In some villages it was observed that the Curnums had not made the entries in No. 11 regularly upto date. Some other defects of a trifling nature were noted. The Tahsildars have been directed to check irregularities by taking the opportunity of examining the accounts when making tours through their talooks. The attention of Revenue Inspectors has also been directed to this subject.

Remarks on public servants.

No particular remark seems called for in regard to the conduct of the public servants of the Sub-division during the period under review. The only two officials in the talooks who showed themselves at all above the average were Srinavasayyengar, the Sheristadar of the Conjeveram Talook, a first rate Accountant and efficient public servant, and Sham Ravu, Deputy Tahsildar and Sub-Magistrate of Sripermatur, who by the care and diligence with which he has discharged his duties, and the interest he has displayed in his work, has laid the foundation of a claim to promotion, which will doubtless receive consideration at the proper time. My own Office has given me every satisfaction since certain changes which it was found necessary to make.

I cannot close without heartily endorsing the opinion expressed by my predecessors in regard to Mr. Jordan, the Sheristadar.

(Signed) C. S. CROLE,
Acting Sub-Collector.

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SETTLEMENT REPORT
OF
NORTH ARCOT.

I HAVE the honour to submit the Annual Settlement Report of this District for Fusly 1277, (A. D. 1867-68) together with the usual Returns particularised in the accompanying list.

Settlement of Talooks.

2. The Settlement of the district was commenced by myself on the 22nd January 1868 at Wallajapett, and closed by the Acting Sub-Collector, Mr. Comyn, on 24th June at Pallikonda, in Vellore Talook. The particulars of the Settlement, and names of the places at which it was conducted, are given in Statement No. 1. Each talook was settled within its limits, and at several different points.

In addition to the entire settlement of the talooks of the Sub-division, Mr. Comyn undertook likewise, at my desire, the Jummahbundy of the Gudiathem Talook, as the mission entrusted to him under the Government Order, dated 10th December 1867, No. 2,945, had brought the condition of that part of the district under his immediate and special observation. Mr. Wilkinson, within whose division the talook then was, was requested to settle the Chittoor Talook in its stead. The settlement of the Palmanair Talook was entrusted to Mr. E. Gibson, whom a long and intimate acquaintance with the condition of these highland tracts, in connection with measures of relief of every description, particularly commended for the duty.

Fluctuation in the number and tenure of villages.

3. The number of ryotwary villages, which in Fusly 1276 was 2,912, rose, during the year under report, to 2,923. Ten of the villages thus newly brought on the accounts are situated in the Palmanair Talook. The Government lands in these villages have long been waste, and their names only reappear in the accounts, because certain Inam grants in them became liable to Road Cess under Act III. of 1866. The remaining village is in the Polur Talook, and having been partially reoccupied during the year, finds place in the list.

Fresh puttahs	59,822
Old puttahs modified by additional entries	49,341
Old puttahs not altered	75,708
	1,84,871

4. Fresh puttahs were issued only in those talooks in which there had been no distribution, for reasons noticed in my last report, during the previous Fusly. As these puttahs will be superseded in Fusly 1278 by leases in the Book form, the matter is scarcely worth notice.

Season and Sanitary state of the District.

5. The season was most disastrous. During the eight or nine years of my official communication with the district, I never recollect the water supply from all sources so universally deficient as it was at the time I left on leave in April last. The springs and wells have not yet, so far as I have had opportunity of judging, recovered the low average supply of previous bad seasons. The South-West monsoon set in promisingly, and agricultural operations recommenced on a large and hopeful scale, but the early cessation of these rains, and the almost total failure of the North-East monsoon, resulted in heavy loss, and the outturn of the harvest in wet and dry crops was poor in

quality as in quantity. The river-fed tanks received scarcely a fourth of their usual supply, while those depending on ordinary drainage got little or no water at all. The area under wet crop was thus very limited, and although much of the wet land was put down in dry grains, the outturn of such crop was for the most part highly unremunerative. The average yield is calculated to have been about one-fourth of an ordinary crop in wet, and one-eighth in dry land.

6. The subjoined Statement shows the average fall of rain during the last five years. The rain gauges at the several stations in the district are reported to be in good order, and the registers are regularly kept; but it is highly desirable that the long promised pluviometers should be substituted at an early date:—

Fuslies.	April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	Grand Total.
	South-West Monsoon.							North-East Monsoon.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1273	2·17	1·8	1·8	1·9	3·4	3·9	11·55	4·9	1·1	2·1	.....	.....	.....	7·11	18·66
1274	·1	·4	2·7	3·1	6·5	1·2	12·20	5·5	9·6	·8	.....	·1	.....	14·2	26·4
1275	1·2	1·6	2·4	2·4	4·2	1·3	13·1	·8	6·5	4·3	.....	·1	.....	11·7	24·8
1276	.....	·4	·3	1·1	·6	3·6	11·4	10·9	2·1	6·7	·3	·2	·1	20·3	31·7
1277	·1	·1	·4	2·5	4·3	2·1	9·5	3·	·9	·4	2·3	.....	.....	·6·6	16·1

7. The general health of the district was not much affected, and contrasts favourably with that of the previous year. Cholera, of a mild type, showed itself in most parts of the district, and in some villages, in the talooks of Vellore, Arcot, and Wallajah, there were some more serious outbreaks of the epidemic. But as the total number of deaths from this cause is set down at only 374, there is the large decrease of 8,038 as compared with the figures of the previous year. Fever and small-pox, of a peculiarly virulent type, broke out in the talooks of Chittoor, Palmanair, Gudiathem, and Vellore; and although the total mortality from these diseases was less than half of that of the preceding year, the loss of life in the four talooks just named was unusually great. Murrain of all kinds was active and fatal throughout the district. The mortality among the farm stock is set down at 30,465 under all heads.* The diseases were the ordinary "Vakkai" and "Adappan" rendered doubtless more fatal by *scarcity of food and water*.

* Cows	6,029
Bullocks	6,363
She Buffaloes	955
He do.	978
Sheep	16,135
	30,465

Prices.

8. There was a considerable fall in the prices of the principal food-grains, as compared with the market rates of the previous year: prices, however, as may be seen from the subjoined Statement, are still much higher than the average of the preceding ten years. Thus, notwithstanding the general failure of the harvest, following as that did an unusually bad season, the Railway facilities for the importation of grain into the district, are so good that the local markets were supplied at (all things considered) moderate prices:—

Grains.	Average prices for ten years, from Fusly 1267 to Fusly 1276.	Fusly 1276.	Fusly 1277.	Increase in Fusly 1277 as compared with the average.	Per-centage.	Decrease in Fusly 1277 as compared with Fusly 1276.	Per-centage.
1	2	3	4	5	6	7	8
Paddy, first sort per Garce...	165	232	191	26	15¾	41	17¾
Do. second do. do. ...	157	218	176	19	12	42	19¼
Cholum or Javery	207	371	277	70	33¾	94	25¼
Cumboo or Bajira	201	318	250	49	24¼	68	21¼
Raggy	200	321	256	56	28	65	20¼
Horse-gram.....	231	411	251	20	8¾	160	38¾

Ryots' holding.

		Acres.	Assessment.
Dry	Relinquished.....	11,182	16,208
	Taken up...	37,371	48,719
	Difference ...	26,189	32,511
Wet	Relinquished.....	4,237	24,623
	Taken up	5,708	31,572
	Difference ...	1,471	6,949
Ryots' holding in Fusly 1276		6,13,282	17,62,484
Do. do. in Fusly 1277.		6,40,942	18,01,944
Increase in Fusly 1277.....		27,660	39,460

9. In Statement No. 3 the extent of land taken up is compared with that of land relinquished. It will be observed from enclosure A. that the area in ryotwarry holding increased during the year to the extent of 27,660 acres, bearing an assessment of Rupees 39,460. This increase in the area of land held under ryotwarry tenure is caused by the large extent of land, especially of dry land, taken up for cultivation under the encouraging prospects of the earlier part of the season. These hopes, as already stated, were but short-lived, and of the land thus nominally brought upon the accounts, a very large proportion was either left waste or cultivated with the coarser or less valuable

	Extent in Acres.	Assessment.
* Dry	46,899	60,765
Wet.....	41,069	2,06,585
Total...	87,968	2,67,350

grains. So entirely had the season disappointed first expectations that it became necessary not only to give full remission* for waste in newly appropriated land, but to extend like indulgence to those portions of holdings which had been more continuously occupied; but which could not be cultivated owing to the unfavourable change in the season. Thus, the remissions granted amount to the large sum of Rupees 5,00,720. Of this, Rupees 2,67,350 were given on account of land left waste under the circumstances just noticed, and Rupees 2,33,370 for other reasons, arising out of the necessities of the season.

10. In my letter to the Board, dated 13th March 1868, No. 75, I have briefly described the circumstances under which large remissions had been granted by myself in Wallajah, the most fertile and populous talook in the district. The same reasons, with certain modifications, hold good of the remissions granted in all the other talooks of the district.

11. Subjoined is a Comparative Statement of Ryotwarry Land Revenue and Remissions, during the last two Fuslies:—

Items.	Last Fusly		Present Fusly		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.
Wet	2,05,254	11,83,739 9 10	2,06,724	11,90,689 5 11	1,470	6,950	.....	.....
Dry	4,08,028	5,78,744 3 1	4,34,218	6,11,254 10 4	26,190	32,510	.....	.....
Total...	6,13,282	17,62,483 12 11	6,40,942	18,01,944 0 3	27,660	39,460	.....	.....
Add—								
Second crop assessment...	...	50,872 6 10	...	32,569 8 3	.....	.....	.....	18,303
Additional assessment.	...	49,627 4 2	...	20,551 13 3	.....	.....	.....	29,075
Water-tax	...	... ...	...	... ...	.....	.....	.....	.....
Road Fund	...	55,836 10 11	...	1,46,065 2 2	.....	90,228	.....	.....
Village Service Fund .	...	8,878 12 11	...	6,237 4 5	.....	.....	.....	2,642
Total...	...	19,27,698 15 9	...	20,07,367 12 4	.....	1,29,688	.....	50,020
Deduct—								
Remissions...	...	10,724 10 9	...	2,67,349 12 4	.....	2,56,625	.....	.....
Road Fund	...	55,836 10 11	...	1,46,065 2 2	.....	90,228	.....	.....
Village Service Fund.	...	8,878 12 11	...	95,603 2 9	.....	86,725	.....	.....
Other remissions as particularised in Statement No. 4 ...	...	1,23,242 8 8	...	2,40,994 7 9	.....	1,17,752	.....	.....
Total...	...	1,98,682 11 3	...	7,50,012 9 0	.....	5,51,330	.....	.....
Balance...	...	17,29,016 4 6	...	12,57,355 3 4	.....	.....	.....	4,71,661
Miscellaneous...	...	1,41,496 6 10	...	1,40,140 12 4	.....	.....	.....	1,356
Total...	...	18,70,512 11 4	...	13,97,495 15 8	.....	.....	.....	4,73,017

12. From the foregoing Statement it will be seen that, although there appears in the accounts an increase of Acres 27,660 assessed at Rupees 39,460 in the area Wet and Dry taken up for cultivation, these entries are, nevertheless, merely nominal as, for reasons already pointed out, very little of such land was ever brought under crop, and there was an eventual loss of Rs. 2,67,349-12-4, in waste alone, irrespective of remissions amounting to Rupees 2,40,994-7-9 for loss of crop and other causes. Under such circumstances, the decrease observable in the other items "Second crop and additional assessment" explains itself.

13. The increase of Rs. 90,208 under Road Fund is consequent on the extension of Madras Act No. III. of 1866 to the Zemindaries of Polliems, and Jaghire of Arni, during the year under report.

14. Under the instructions conveyed in the Proceedings of the Board, dated 1st October 1868, No. 6,944, the amount of Road Cess payable by the Zemindar of Karvetnugger has been fixed at Rupees 20,000.

15. The accounts upon which the Road Cess payable by the Zemindar of Kalastry has been determined, comprise, as stated in previous correspondence, those of the Pamoor Talook, a detached tract belonging to the estate, but lying in the Nellore District. The Road Cess leviable upon the whole estate has been fixed at Rupees 14,000 per annum. Of this amount, Rupees 4,700 per annum have been transferred to the Nellore Treasury as the proportion payable annually on the Pamoor talook,* and the balance Rs. 9,300 has been placed to the credit of the Fund in this district.

* Vide letter to Board, dated 30th Sept. 1868, No. 326.

16. The Zemindar of Punganoor has compounded under Section 18 of the Act for an annual payment of Rupees 5,500 on account of Road Cess, and the Board have ratified the arrangement in their Proceedings, dated 12th November 1867, No. 7,376.

17. The Road Cess payable by the Jahghirdar of Arni has been fixed at Rs. 3,000 per annum, being the assessment finally fixed by the Board in their Proceedings of 24th September 1868, No. 6,551.

18. Of the eight Polliems in the district, three are under the management of the Court of Wards. The Settlement of these polliems was made by the Covenanted Assistants named in the margin,† and the Road Cess due from each has been fixed in proportion to the beriz of each estate thus ascertained inclusive of Inams, etc.

† Mr. Tagg.—Bungari and Naragunti Polliems.
Mr. Lee Warner.—Pulicherla Polliem.

19. In the case of the other five polliems, and the Zemindary of Kangoondi, the Cess has been determined on the accounts rendered by the several proprietors.

20. This item of income has been further augmented by arrears of Road Cess due for Fusly 1276 from Shrotriems and Inams which have since been entered in the list, and by the balances for the same perioddue from the Zemindaries which could not be claimed sooner, as the accounts were not closed before the end of the Fusly to which they pertain. The amount of arrears thus brought to account is shown separately at the foot of Column 52 in Statement No. 3.

21. The decrease of Rupees 2,642 under Village Service Fund is, of course, due to the heavy fall in the land revenue of the district.

22. The enormous increase of Rupees 2,56,625, in the item of remissions has already been alluded to in paragraph 9 of this report, and is anticipated in my letter to the Board, dated 13th March, No. 75.

23. The large increase in Village Service Fund is merely nominal. Formerly the *Mera paid out of Assessment* was not deducted in Column 56 of Statement No. 3, but was only shown under the head of Remissions in Statement No. 4. But under recent instructions conveyed in the Board's Proceedings of 2nd July last, No. 4,872, this class of Mera has been included in Column 56 with the other Mera *which is added to Assessment* and shown separately in Column 53 of Statement No. 3.

24. In Miscellaneous and other items of Remission, there is the large increase of Rupees 1,17,752. These will be noticed *seriatim* further on, although they have all but one explanation, namely, the exceptional indulgence with which all claims had to be treated under the exigencies of the case.

Actual Cultivation.

25. The area brought under cultivation is exhibited, below, as compared with the Returns of the previous year. Of this diminished area, a considerable proportion was abandoned at different stages of preparation, and the revenue remitted in whole or part as the case might be:—

Fusly.	Extent.	Assessment.
	Acres.	Rupees.
1276...	6,11,078	17,51,759
1277...	5,52,974	15,34,594
Decrease... ...	58,104	2,17,165

Waste charged and remitted.

26. The amount of waste charged and remitted is shown below. The amount of waste charged is, it will be observed, very small. Waste was only charged in well ascertained cases of neglect and idleness on the part of the cultivator. So general and minute had been the inquiries into the state of the district even before the Settlement begun, that the large discretionary powers entrusted to my Revenue Staff, were, I feel assured, wisely and, under the circumstances, moderately exercised.

Fusly.	Charged.	Remitted.
1276	1,08,687	10,725
1277...	3,761	2,67[illegible]50

Sugar-cane, Cotton, and Indigo cultivation.

27. There was naturally a decrease in the area cultivated with Sugar-cane and Cotton. The increase in land under Indigo is too insignificant to call for special remark. The subjoined Statement shows the extent and assessment of land cultivated with these special products:—

Fuslies.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1276	6,261	53,706	6,011	12,359	14,709	43,691
1277	5,116	44,451	5,633	11,541	15,552	44,567
Increase... ...	...	...	.....	.....	843	876
Decrease... ...	1,145	9,255	378	818	...	.....

Occasional Remissions.

28. Statement No. 4 gives the particulars of remission granted during the year under report. The several items comprised in that Statement will now be noticed *seriatim*.

No. 1.—Shamlat Banjar.

29. There is an increase of Rupees 26,411 under this head. It is not usual to grant remission in such cases, but in a season like that upon which I am reporting, a relaxation of the rule became absolutely necessary.

No. 2.— Shavi.

30. Rupees 1,35,625 were remitted under this item on all lost crop which had been verified before the accounts were closed, and a further remission has since been given on withered crop, which was brought to notice after the Returns were made up. This latter item of remission is not exhibited in Statement No. 4, but will be adjusted in next year's accounts.

No. 3.—Palanashtam or loss of produce.

31. The remissions granted under this head amount to Rupees 35,159. Of this, a large proportion was given in the three talooks of Palmanair, Vellore, and Polur in which the outturn of the harvest was even more than elsewhere unfavourable.

No. 4.—Pani Budthi.
,, 5.—Payamali.

32. In a year in which there was little or no water in the district, claims under this head would not arise.

No. 8.—Tirwa cummee.

33. Under this head Rupees 2,979 were remitted during the year. In this sum is included the loss by remission of the difference between a dry and wet rate upon all wet land cultivated with dry crop as authorised by the Board on my recommendation in their Proceedings of 14th February last, No. 1,108.

No. 9.—Bhoganasty or Fussul cummee.

34. Under the heads Bhoganasty and Chickadpuldi, the remissions were respectively 12,211 and 10,964 in excess of those of the previous year, both results being due to the peculiar hardships of the season.

Fixed remissions.—Kattugutha Riyayaths and Nuthana Dasabandams.

35. The decrease of Rupees 4 in "Kattugutha," and of Rupees 262 in "Nuthana Dasabandams" is very small, and does not call for remark.

36. Kande Row's claims, referred to in paragraph 36 of the last report, are still unadjusted, pending the issue of some correspondence with the Collector of Madras District and Inam Commissioner.

Items allowed from the collections or from the entire Beriz of villages.

37. The decrease of Rupees 10 under this item is too small to deserve notice.

Share of Shrotriem proceeds.

Road Fund in the villages transferred from South to North Arcot in which the original Cess of 1 Anna per Kani had been included in the assessment.

38. There is a decrease of Rs. 201 under this head made up of the remissions granted on Waste. The particulars of this item are explained in paragraph 39 of the last report.

Land Revenue.—Miscellaneous items.

39. Statement No. 5 gives the particulars of these items.

No. 1.—Jodi on Sundry Inams:
Personal:
Service,
Dasabandam.

40. The increase of Rupees 9,372 under this head is chiefly made up of last year's quit-rent due upon Inam lands in the Zemindaries of Punganoor and Kangoondi which had not been included in the demand of that Fusly.

No. 2.—Tax on trees on unassessed lands.
,, 13.—Rent of gardens and topes.
,, 29.—Ditto of Palmyra trees.
,, 31.—Ditto on fruit trees.

41. The increase of Rupees 407 under these items is caused by the higher rents obtained for some topes and orchards leased out during the year.

No. 4.—Revenue from rented villages.

42. The decrease of Rupees 100 under this head is nominal, a corresponding amount having by mistake been credited in excess in the accounts of the last year, as stated in paragraph 43 of the report for that Fusly.

No. 6.—Land cultivated but not included in the Jummabundy.

43. The decrease under this item is Rupees 7,481. Under this head is included the assessment of lands cultivated before they have been formally made over under the Durkhast Rules. This informal occupation is invariably discouraged, and is dying out under the present rules and the fierce rivalry for land.

No. 7.—Concealed cultivation.

44. The increase of Rupees 85 under this head calls for no remark.

No. 11.—Cultivation of Chuttrum Inams.

45. The increase of Rupees 35 under this head is chiefly owing to the attachment of the Inam land granted for the support of the choultry at Wandewash, which has not been kept in order by the proprietor.

No. 16.—Collection from Village Service Inams for offices vacant.

46. The decrease of Rupees 339 under this item is consequent on fewer vacancies having occurred in the village offices than in the previous Fusly.

No. 17.—Revenue from sequestered Inams.

47. Under this head there is a decrease of Rupees 2,612. The item comprises the revenue derived from Inams, whose owners have either failed to appear before the Inam Commissioner for settlement, or declined to receive the Title Deeds. These cases are being disposed of from time to time as the defaulters present themselves, and in many instances the Inams are restored under the instructions of the Inam Commissioner.

No. 18.—Revenue from Hill villages.

No. 19.—Revenue from lands on the sides and slopes of Hills.

48. The decrease of Rupees 1,410 in these items is attributable to the same causes which affected agriculture in the more populous and open parts of the district.

No. 41.—Commission on private Estates under Circar management.

49. The income under this head is Rs. 580. It pertains to Fusly 1276, and is charged against the Estates of Bungari and Naragunti. The commission is levied in accordance with the rule laid down in Board's Standing Circular of 12th September 1862, No. 6,104.

No. 43.—Revenue fines.

50. This item shows a decrease of Rs. 364, and explains itself.

No. 45.—Excess collection over the demand.

51. The increase of Rupees 623 is made up of remissions allowed in some cases in which full assessment had been paid before the demand had been fixed at the Settlement.

No. 51.—Other items.

52. The increase under this head is insignificant, and does not call for remark. The items comprised under this head are explained, together with other items, in the Memorandum annexed to Statement No. 5.

Sundry sources of revenue.

53. The subjoined Abstract Statement shows the several sources of revenue comprised in this item, as compared with the figures of the previous year.

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
	RS.	RS.	RS.	RS.
Abkarry	2,92,155	2,92,155	.....	.....
Miscellaneous	220	579	359	.....
Total	2,92,375	2,92,734	359	.....
License Tax	7,381	21,930	14,549	.....
Miscellaneous.	.....	.....	.....	.....
Total	7,381	21,930	14,549	.....
Stamps	1,05,503	1,35,584	30,081	.....
Miscellaneous.	5,091	1,988	.....	3,103
Total	1,10,594	1,37,572	30,081	3,103
Grand Total	4,10,350	4,52,236	44,989	3,103

Abkarry.

54. Under this head I have no remark to make.

License Tax.

55. The increase of Rupees 14,549, under this item, is due of course to the operation of the new License Act (IX. of 1868.)

Stamps.

56. The net increase of Rupees 26,978 under this head, is attributable to the gradual extension of the provisions of Act No. XXVI. of 1867.

57. The subjoined Statement shows the particulars of revenue derived from all sources:—

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	4,99,819	5,09,845	10,026	.....
Not permanently settled—				
Quit-rent on Shrotriem and entire villages.	22,549	23,634	1,085	.....
Ryotwar	17,29,005	12,57,355	.....	4,71,650
Miscellaneous items	1,43,499	1,40,141	.....	3,358
Total	23,94,872	19,30,975	.....	4,63,897
Abkarry	2,92,375	2,92,734	359	.....
License Tax	7,381	21,930	14,549	.....
Stamps	1,10,595	1,37,572	26,977	.....
Grand Total	28,05,223	23,83,211	.....	4,22,012

58. The increase of Rupees 10,026, under head "Permanently settled," is made up of Rupees 9,885, the amount of quit-rent charged by the Inam Commissioner on Inams situated in the Zemindaries of Kangoondi and Punganoor, and of Rupees 141,* the assessment on C. Class, lands relinquished by the Railway Company in the Kangoondi Zemindary.

* Vide G. O., 27th June 1867 No. 1,428.

59. The net increase under the head of quit-rent on "Shrotriem and entire Villages" is Rupees 1,085. The receipts under this head fell short of those of the previous year in some villages, and exceeded them in others for the following reasons:—Rupees 132-2-9 were permanently deducted under the Orders of Government, dated 23rd May 1861, No. 1,080, and 7th November 1867, No. 2,631, from the Jodi of the villages noted in the margin, on account of land taken up for the Mahendravadi and Nangamungalam channels respectively, although the Government sanctioned in 1861 the compensation and permanent deduction of the annual loss on account of the land taken up in Musery, the compensation only was paid in that year, and the permanent deduction in the Jodi was, owing to some over sight, only effected during this year.

	RS.	A.	P.
Musery in Wallajah Talook	91	13	5
Ocheri in do.	40	5	4
	132	2	9

60. There is a decrease of Rupees 89-5-11 in the Jodi of Kaligiri Village, in Chittoor Talook, which is under attachment. The village has not been permanently incorporated with Circar Ayen, and its revenue being treated as the Jodi, this item of revenue fluctuates in consequence according to the cultivated area.

61. This increase of Rupees 1,306-15-3, is composed of the quit-rent charged on the villages named in the margin. The quit-rent upon the first two villages was charged by the Inam Commissioner during the year under report. The increase of Jodi in the last three villages is only

	RS.	A.	P.
Vengalathur in Arcot Talook	546	6	4
Jahgire Thandalam in Wallajah Talook	661	0	0
Chennareddipalli in Palmanair Talook	87	6	6
Thimmasamudrum Agraharam in do.	10	10	8
Bhuttuvaripalli in do.	1	7	9
	1,306	15	3

nominal, the total receipts therefrom having by mistake been included under "Miscellaneous," in the accounts of the previous year, instead of the Jodi having been deducted as should have been done, and the balance credited to that head (Miscellaneous.) As these villages are under temporary attachment, the Jodi has been exhibited this year under its appropriate head, and the balance been credited to head "Miscellaneous."

62. The decrease of Rupees 4,71,650 under the head "Ryotwary," has been already explained.

63. There is a decrease of Rupees 3,358 under the head "Miscellaneous." The reasons for this are given in detail in my remarks in the foregoing part of this report on the several items comprised under this head.

64. The trifling increase of Rupees 359 under the head "Abkarry," calls for no remark.

65. Subjoined is a Statement showing the receipts under all the items as compared with the figures of the previous year.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Acres.	Current.	Total.	Acres.	Current.	Total.		
Land Revenue.								
Permanently settled	1,59,783	3,70,776	5,30,559	1,28,730	2,78,402	4,07,132	.....	1,23,427
Jodi on Shrotriem, etc, villages ...	8,024	18,759	26,783	3,182	12,245	15,427	.....	11,356
Ryotwar...	2,05,950	14,94,761	17,00,711	2,20,577	7,64,570	9,85,147	.....	7,15,564
Miscellaneous... ...	56,349	75,811	1,32,160	53,425	40,336	93,761	.....	38,399
Total... ...	4,30,106	19,60,107	23,90,213	4,05,914	10,95,553	15,01,467	.....	8,88,746
Abkarry...	40,608	2,53,416	2,94,024	38,959	2,19,264	2,58,223	.....	35,801
Salt...	.....	.....	.....	.....	.....	.....	.....	.....
License Tax... ...	.....	8,117	8,117	.....	21,931	21,931	13,814	.....
Sea Customs... ...	.....	.....	.....	.....	.....	.....	.....	.....
Land Customs. ...	.....	.....	.....	.....	.....	.....	.....	.....
Stamps...	.....	1,10,594	1,10,594	.....	1,37,572	1,37,572	26,978	.....
Grand Total... ...	4,70,714	23,32,234	28,02,948	4,44,873	14,74,320	19,19,193	40,792	9,24,547

Permanently settled.

66. The decrease of Rupees 1,23,427 is chiefly owing to the extension of time accorded to the Zemindars of Kalastry and Punganoor for the payment of some of their instalments due for Fusly 1277, *in consideration of the distressed condition of their estates.*

Jodi on Shrotriem, etc., villages.

67. This decrease has arisen from the irregular payment of the instalments as they became due, owing to the disastrous state of the season.

Ryotwar.

68. The decrease under this head is Rupees 7,15,564. At the time of the Kistbundy, agricultural distress was so general and severe, that I issued circular instructions to the Talook authorities to abstain from any rigorous enforcement of the provisions of the Revenue Recovery Act, and hold the law in temporary abeyance until remissions were given, and the actual demand had been determined by the settling officers. The total Ryotwary Revenue being besides less than that of the previous year, the collections under this head show a corresponding decrease. I may observe here that I was able, before leaving the district, to cancel these instructions, and that the collections, since the Jummahbundy was closed, are being made, with as much regularity and ease as in ordinary years.

Abkarry.

69. The decrease of Rupees 35,801 is nominal. The remission of Rupees 50,000 since granted to the Abkarry Contractor left a clear balance sheet on the 1st October 1868.

License Tax and Stamps.

70. These two items have been already noticed in the foregoing part of this report.

71. Statement No. 8 shows the arrears outstanding against previous Fuslies. The items which call for explanation are embodied in the following Abstract Statement.

Statement showing the Recoverable, Irrecoverable, and Doubtful Arrears, Fusly 1277, North Arcot.

PARTICULARS OF COLUMN 5.

Items.	Fuslies.	Balance outstanding at the beginning of Fusly 1278.	Doubtful.	IRRECOVERABLE. Amount recommended to be written off the accounts in paragraph 74 of last year's Report. Amount.	Deduct amount since collected.	Balance.	Amount recommended for remission in this year's Report.	Total of columns 10 and 11.	Recoverable.	Balance.	Amount since collected up to 30th September 1868.	Balance.	Total of columns 5 and 6.
1	2	3	7	8	9	10	11	12	6	5	4		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Ryotwar.	1269	246 15 6	2 6 3	21 12 4	... ...	21 12 4	30 0 11	51 13 3	192 12 0	246 15 6	... ...		246 15 6
	1270	714 3 0	2 6 3	37 12 1	8 8 5	29 3 8	83 11 5	112 15 1	590 8 9	705 14 1	8 4 11		714 3 0
	1271	1,291 3 6	12 15 3	390 13 2	... ...	390 13 2	187 13 2	578 10 4	699 9 11	1,291 3 6	... ...		1,291 3 6
	1272	4,224 9 7	187 12 2	1,366 3 3	... ...	1,366 3 3	399 15 5	1,766 2 8	2,258 0 4	4,211 15 2	12 10 5		4,224 9 7
	1273	3,984 6 7	317 13 0	1,002 13 10	19 5 7	983 8 3	478 13 1	1,462 5 4	2,199 6 2	3,979 8 6	4 14 1		3,984 6 7
	1274	3,398 10 7	25 15 10	1,385 9 11	... ...	1,385 9 11	685 10 0	2,071 3 11	1,249 6 4	3,346 10 1	52 0 6		3,398 10 7
	1275	25,042 7 6	291 0 11	10,669 11 2	184 0 0	10,685 11 2	2,442 3 3	13,127 14 5	12,217 15 10	25,636 15 2	305 8 4		25,042 7 6
	1276	30,168 4 2	1,085 5 9	... ...	... ...	... ...	3,339 6 8	3,339 6 8	24,505 13 8	28,930 10 1	1,237 10 1		30,168 4 2
	Total...	69,970 12 5	1,925 11 5	15,974 11 9	211 14 0	14,862 13 9	7,647 9 11	22,510 7 8	43,913 9 0	68,349 12 1	1,621 0 4		69,970 12 5
Miscellaneous.	1268	12 3 5	... ...	12 3 5	... ...	12 3 5	... ...	12 3 5	... ...	12 3 5	... ...		12 3 5
	1269	205 4 4	... ...	84 9 8	... ...	84 9 8	... ...	84 9 8	120 10 8	205 4 4	... ...		205 4 4
	1270	295 14 11	... ...	196 10 7	... ...	196 10 7	... ...	196 10 7	99 4 4	295 14 11	... ...		295 14 11
	1271	313 15 2	... ...	141 7 2	... ...	141 7 2	7 14 7	149 5 9	164 9 5	313 15 2	... ...		313 15 2
	1272	269 1 0	... ...	70 9 8	19 2 1	51 7 7	8 12 5	60 4 0	193 9 6	253 13 6	15 3 6		269 1 0
	1273	702 11 8	... ...	129 5 2	... ...	128 5 2	40 14 1	169 3 3	533 8 5	702 11 8	... ...		702 11 8
	1274	8,113 3 10	171 15 1	2,130 15 11	... ...	2,130 15 11	428 7 4	2,558 3 3	5,343 10 11	8,075 1 3	38 2 7		8,113 3 10
	1275	16,457 10 4	232 5 6	1,703 12 6	3 10 5	1,700 2 1	1,065 1 3	2,765 3 4	13,147 13 2	16,145 6 0	312 4 4		16,457 10 4
	1276	18,853 15 9	174 6 8	... ...	... ...	... ...	638 11 0	638 11 0	17,211 6 7	18,054 8 3	779 7 6		18,853 15 9
	Total...	45,204 0 5	578 11 3	4,468 10 1	22 12 6	4,445 13 7	2,189 12 8	6,635 10 3	36,844 9 0	44,058 14 6	1,145 1 11		45,204 0 5
	Grand Total...	1,15,174 12 10	2,504 6 8	19,543 5 10	234 10 6	19,308 11 4	9,837 6 7	29,146 1 11	80,758 2 0	1,12,408 10 7	2,766 3 3		1,15,174 12 10

72. The recoverable arrears, Ryotwary and Miscellaneous, amount to Rupees 50,758-2-0. The Tahsildars report that in a majority of cases, measures have been adopted under Madras Act II. of 1864, to recover the arrears, and meanwhile no opportunity is lost of impressing upon these officers the immediate importance of clearing off the balances of longer standing. The balance is not large, considering the long series of bad seasons the people have had to contend with. At the same time I am concerned that a portion of it should pertain to so remote a period, and am making every effort in my power to bring the account within, at least, the range of the five last Fuslies.

73. The several causes which led to the remission of Rupees 9,837-6-7 under the head "Irrecoverable" are given in the accompanying Statements. This together with the amount recommended for remission in my last year's report, reduced by subsequent collections to Rupees 19,308-11-4, as shown in Column 10 of the foregoing Statement, will now have to be written off the accounts. I await authority to do so.

74. Enclosure A in Statement 8 shows the extent to which coercive measures were resorted for the recovery of arrears of revenue during the Fusly under report.

75. The following Abstract Statement exhibits the number of processes issued, the value of property attached, and amount of sale proceeds:—

Divisions.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.					
							LAND.		PERSONAL PROPERTY.		TOTAL.	
	Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
Principal Division ...	1,069	12,189	51,495	9,660	4,548	14,208	5,685	6,049	850	982	6,535	7,031
Sub-division	935	20,237	1,13,936	10,042	10,601	20,643	1,878	2,868	583	835	2,461	3,703
Total ...	2,004	32,426	1,65,431	19,702	15,149	34,851	7,563	8,917	1,433	1,817	8,996	10,734

76. The decrease in the number of processes is consequent upon my circular instructions (already adverted to), enjoining the talook authorities to abstain from coercive measures until the demand had been finally determined by the settling officers.

77. Statement No. 9 exhibits the gross collections and charges of the district during the year under report.

78. The particulars pertaining to the collections having been already commented on, I shall now briefly notice the several items of charges.

79. The item "Refund of Revenue" shows a decrease of Rupees 4,570 during the year.

80. The decrease of Rupees 19,751 in the salary of "Collector, Sub-Collector, Head Assistant, etc.," is owing to the absence from the district of the permanent Sub-Collector and Head Assistant, whose salaries were not disbursed in this district during the year.

81. The increase of Rupees 1,436 under the head "Huzur and Talook Establishment" is accounted for by the fact that full rates of pay were drawn by several Sub-Magistrates who passed the Special Test Examination, in Divisions where the old scale had been maintained, the recipients not having qualified for the higher standard of remuneration.

82. There is an increase of Rupees 4,758 under the item, "Contingencies." This is partly owing to the charges incurred on account of an Establishment entertained in the latter part of the previous Fusly for the purpose of arranging the records in the several local offices, and partly to the higher rate of extra tentage allowed to Covenanted Officers in the Board's Circular Order No. 42 of 1867.

83. A Statement showing the extent, etc., of land transferred from a wet to a dry assessment owing to want of means of irrigation, is forwarded along with other accounts. The financial result of this re-classification is shown in the following abstract:—

Extent.	Nunjah assessment.	Punjah assessment.	Difference.
KS. AS. CH.	RS. A. P.	RS. A. P.	RS. A. P.
167 0 0	989 2 5	326 4 1	662 14 4

Topes.

84. A Statement showing the extent of land made over on Cowle for planting private and public topes is enclosed. Notwithstanding the liberal terms offered by Government, there are but few who, in the face of such seasons as we have had of late years in this district, would embark capital in undertakings of this nature. Thus up to this point any effort to promote plantations has not been very successful; but the people are fully alive to the advantages now offered to them, and in any ordinarily fair season would probably turn them to good account. As it is, many promising young topes are springing up throughout the district.

Lands acquired by Public Servants.

85. A Statement showing the lands acquired by public servants will be found among the other enclosures.

Huzur Accounts.

86. The state of the accounts is, on the whole, satisfactory, and the business of the several departments of the office is being conducted with punctuality and method.

Talook and Village Accounts.

87. The accounts of the Wallajah and Chendragherry Talooks which I settled were examined and found, on the whole, to be regularly kept. Some of the Talook and Village Officers were censured for want of neatness in entering the figures, and in a few cases for omission to prepare some of the less important of the prescribed accounts. In his report Mr. Comyn touches upon the state of the Village and Talook Accounts in the Sub-division.

88. A Statement showing the extent of arable land and its assessment under the Palar, Cheyar, and Ponne Anicuts, and the three great tanks of Kaveripauk, Mamandur, and Cheduperi, is subjoined.

Principal sources of Irrigation.	Number of Tanks.	Number of Villages.	TOTAL AYACUT.		CULTIVATION.	
			Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
			Acres.	RS.	Acres.	RS.
1. Ponne anicut with subsidiary channel feeding tanks—						
In Chittoor Talook...	12	6	1,009	5,881	740	4,834
,, Wallajah do	49	46	7,909	35,674	4,163	29,112
,, Gudiathem Talook	3	3	416	2,369	236	1,095
	64	55	9,334	43,924	5,139	35,041
2. Palar anicut with Channel feeding tanks—						
In Wallajah Talook	30	28	9,081	48,834	7,301	51,618
,, Arcot do	80	63	9,034	49,312	7,228	34,591
	110	91	18,115	98,146	14,529	86,209
3. Cheyar anicut with channel feeding tanks—						
Wandewash Talook	42	42	4,550	27,936	3,883	24,822
4. Kaveripauk tank	1	39	6,034	32,022	3,874	23,507
5. Mamandur do	1	19	3,086	21,368	2,633	18,421
6. Cheduperi do	1	11	1,548	10,477	1,092	7,060

89. Only two ruined tanks were made over to private applicants during the year under review. The registered area under both tanks is only 16 acres, bearing at the old rates an assessment of Rupees 145.

90. With this will be found Mr. Comyn's report on the Settlement of his division, which I leave to speak for itself.

Remarks on the conduct of Subordinate Officers.

91. Mr. Comyn is in all respects a most valuable public officer, and his services have already been specially acknowledged by Government. He had more than his share of the year's burden, and I gratefully acknowledge his able and willing co-operation.

92. Mr. Wilkinson left the district on short leave after completing the Settlement of the Chittoor Talook. He takes a keen interest in his charge, and his work evinces judgment and industry.

93. Mr. Tagg is a highly promising young, officer, and had acquired a valuable practical acquaintance with the business of the district. I was sorry to find on my return that I had lost his valuable assistance.

94. Upon Mr. Gibson devolved much heavy and responsible work. His name has been so much before the Board and Government in connection with remedial measures, that I need not say more of his services in this place than that they have been distinguished by an industry and sound judgment which deserve all praise.

95. I regret that temporary indisposition has deprived me of Cundasawmy Moodeliar's assistance in the Account Department. I gladly record my good opinion of his business habits and fidelity. Meanwhile Mr. Marjoribanks has charge of the Department, and had already acquired the good opinion and confidence of Mr. VansAgnew.

96. Mr. VansAgnew spoke, before leaving, in high terms of my Sherishtadar's intelligence and ability, and I am glad to express my entire satisfaction with his services during the period of which I speak. My Office Establishment generally have given me satisfaction, and with one or two exceptions the Tahsildars and Sub-Magistrates have done good service under circumstances of more than ordinary difficulty.

CHITTOOR,
21st November 1868.

(Signed) J. D. ROBINSON,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to report upon the settlement of the Sub-division for Fusly 1277.

As regards Gudiattum.

2. In addition to the four talooks of the Sub-division, I conducted the Jummahbundy of the Gudiattum Talook; but as this talook is in the Head Assistant's division, and a report of its settlement will, as usual, be embodied in your Jummahbundy report, it will not be necessary for me here to do more than remark upon one or two points, which come under the settling Officer's observation. It was found necessary to grant liberal remissions, and I may mention that my previous inspection of the talook, when on special duty in December and January last, enabled me to satisfy myself thoroughly on the necessity of helping the people in this way.

	Rs.
At Jummahbundy.....	49,097
After do.	12,729
	61,826

In addition to the remissions granted at the Jummahbundy of this talook, a further remission on account of Shavi, etc., ascertained after the Jummahbundy, has just been allowed. The amount is noted in the margin.

3. By an examination of the village Accounts in this talook, some omissions and irregularities were discovered, and the Curnums concerned were warned to be more careful in future. The Talook Accounts appeared to be properly kept; some, however, were not prepared with English figures, and in others a want of neatness was observable.

Sub-division.

4. The Jummahbundy of the Sub-division was commenced on the 26th March, and brought to a close on the 24th of June last. The four talooks comprised in the Sub-division were settled by myself.

The following table shows the number of villages in each talook, the stations at which the settlement was made, the time occupied for the same, and the number of puttahs :—

Talooks.	Villages.	Stations.	Time occupied for settlement.	Puttahs.
Poloor.....	230	Vassur..... Vallur.....	From 26th March to 7th April 1868.	18,412
Arcot...	356	Dusi..... .... Trivattur... .... Arcot Town...	From 23rd to 25th April and 21st May to 3rd June 1868.	22,619
Wandawash.....	424	Wandawash Town... ..... Chengadu.....	From 27th April to 18th May 1868.	22,839
Vellore.....	194	Allapuram..... ..... Pallikonda.....	From 5th to 24th June 1868.	18,501

Puttahs.

5. The total number of puttahs in this year was 82,371, being 9,322 less than in last year.

The decrease arose from the relinquishment of their lands by some ryots, and the transfer of the same by others. Of the total number of puttahs, 4,666 were new, 14,080 were modified, and 63,625 were old puttahs which were not altered.

Season.

6. It is not necessary to write at length on this point. It is a fact known to everybody that the season was one of the worst on record. The failure of rain was felt more or less through all the talooks. The north-east monsoon was *nil*. The result was that wet and dry lands, assessed at Rupees 1,35,534, were left waste. Dry and wet crops raised on lands bearing assessment of Rupees 96,883 entirely perished, and such crops as by dint of extraordinary labor were saved from destruction, yielded an out-turn, in many cases, not exceeding one-fourth, or even one-eighth of the average harvest. A failure of water, even for drinking purposes, was anticipated. As might be expected, considerable distress among the poorer classes was the result. This, however, was met and alleviated by relief works which were opened in all four talooks, and regarding which I have already submitted a report.*

* No. 463, dated 14th October 1868.

Sanitary condition.

7. Notwithstanding this distress, public health does not seem to have suffered in an unusual degree; indeed, it was better than last year. In all the talooks there were, as usual, deaths from cholera and fever, the latter predominating; but more people fell victims last year to these scourges.

	This year.	Last year.
Cholera	181	4,584
Fever	1,129	1,742

There was, however, a great loss of cattle. Considering the scarcity of fodder and pasturage, it is a wonder that it was not larger.

The following figures show the loss of cattle both in this and last year :—

Talooks.	Present Fusly.	Last Fusly.
Vellore	3,477	1,814
Arcot	645	1,116
Wandawash	963	370
Polur	1,255	8,885

Prices.

8. Prices though below those of the preceding year were still much higher than the usual standard. The prices of this and last year are given below:—

	This year.	Last year.
	RS.	RS.
Paddy, 1st sort, per garce	171	219
Do., 2nd do.	159	205
Rice, 1st do.	378	464
Do., 2nd do.	358	435
Cholam	265	347
Cumbu	231	306
Raggy	243	319
Horse-gram	248	376
Varagu	207	282

Ryots' holding.

9. The extent of land occupied by the ryots at the beginning of the year, and the subsequent alterations therein, are shown below:—

	Acres.	Assessment. RS.
Ryots' holding at the commencement of the year	2,96,847	9,32,022
Deduct lands given up	3,296	6,428
Lands rendered unfit for cultivation, or taken up for public purposes	49	105
Lands sold or transferred	4,181	15,028
	7,526	21,561
Remainder	2,89,321	9,10,461
Lands taken up on Durkhast	22,725	36,997
Lands purchased and transferred	4,181	15,028
	26,906	52,025
Deduct reduction of assessment on land left above five years in consequence of over, assessment and now taken up	...	205
Remainder	...	51,820
Total holdings at the close of the year	3,16,227	9,62,281
Increase	19,380	30,259

Actual Cultivation.

10. The actual cultivation shows a net decrease of Rupees 40,435 below that of the preceding year:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.
Dry	1,63,535	2,53,277	1,80,614	2,76,369	17,079	23,091	.....	.....
Wet	1,01,094	6,10,549	89,857	5,47,022	.....	.....	11,237	63,526
Total	2,64,629	8,63,826	2,70,471	8,23,391	.....	.....	.....	.....
Net Decrease	...	...	...	...	...	...	...	40,435

Waste charged and remitted.

11. The amount of waste charged and remitted is shown in the subjoined Statement. It was charged only in those cases in which the ryots neglected to cultivate their lands, or the lands were within the water spread of a tank. In all other cases full remission was made for dry and wet waste, with reference to the Board's order, dated 29th January last, No. 706, and in consideration of the sufferings of the ryots:—

Items.	Waste remitted.				Waste charged.			
	Fusly 1276.		Fusly 1277.		Fusly 1276.		Fusly 1277.	
	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.
Dry	30	50	27,059	38,174	26,240	37,475	354	530
Wet	941	5,013	17,812	97,360	5,007	25,656	531	2,823
Total	971	5,064	44,871	1,35,534	31,247	63,131	885	3,353

12. In the Statement below are enumerated all the other items for which remissions were granted. Some of them are much larger than those granted last year, but the increase was

occasioned by the badness of the season. Remission for short produce in dry crops was found absolutely necessary in the Vellore and Poloor Talooks, in which punjah land predominates over nunjah, and in which the people had become so impoverished as to require this indulgence. This was given by remitting one-fourth of the assessment on all dry lands cultivated, in accordance with the Board's Order, dated 29th January last, No. 706:—

Items.	Amount remitted. This year.	Last year.
	Rs.	Rs.
Portions of fields left waste	15,216	117
Withered crops	96,883	63
Short produce	10,958	...
Reduction of assessment on wet land cultivated with dry crops	1,891	..
Assessment of second crop not raised	1,142	1,052
Wet land ploughed but not sown	2,804	67
Dry do. do.	1,644	...
Village servant's Merah	48,244	55,245
Difference of Road Cess for villages transferred from South Arcot... ...	1,111	1,312
	1,79,893	57,856

Special Products.

13. It will be seen from the subjoined Memorandum that there is a slight decrease in the cultivation of Sugar-cane and Cotton, and a small increase in that of Indigo.

	This year.		Last year.	
	Acres.	Assessment.	Acres.	Assessment.
Sugar-cane...	576	3,541	596	3,755
Cotton...	18	21	19	26
Indigo...	3,521	6,387	3,057	6,026

14. The annexed Statement shows the result of the settlement of all sources of revenue in comparison with that of the last year:—

Items.	This year.	Last year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue including Fasal and Teervajasty.	8,67,102	9,81,850	...	1,14,748
Deduct remissions—				
Withered crops, etc	1,30,538	2,286	1,28,252	...
Remainder...	7,36,564	9,79,564	...	...
Add Miscellaneous	45,196	50,184	...	4,988
Total.....	7,81,760	10,29,748	...	...
Deduct—				
Merah, etc	48,244	55,245	...	7,001
Difference of Road Cess for villages transferred from South Arcot	1,111	1,312	...	201
Total...	49,355	56,557	...	...
Remainder...	7,32,405	9,73,191	...	...
Net...	...	...	...	2,40,786

137.

The several items of miscellaneous revenue are specified in the Statement given below:—

Items.	Demand of last Fusly.	Demand of present Fusly. Arrears.	Current.	Total.	Remission.	Collection at the end of the Fusly.	Remainder.
1	2	3	4	5	7	6	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.
Inam Jodi ... {Personal	3,864 0 5	4,252 12 0	4,796 4 1	9,327 15 11	284 2 6	2,824 15 4	6,198 4 1
Inam Jodi ... {Service	1,648 13 11	2,331 0 10	1,665 7 3	3,996 8 1	... ...	312 2 9	3,684 5 4
Tax on trees on unassessed lands ...	8,527 4 10	7,919 2 5	8,775 8 4	16,694 10 9	4 6 6	4,379 11 4	12,310 8 11
Assessment of lands not included in the Jummahbundy settlement ...	27,571 12 9	18,475 4 7	21,145 7 4	39,620 12 1	753 2 8	18,368 3 6	20,499 5 11
Revenue of Inam lands of pagodas, in which worship is discontinued.	0 14 0	0 14 0	0 14 0	1 12 0	... ...	0 14 0	0 14 0
Do. from Choultry Inams	... ...	47 3 10	58 15 6	106 3 4	... ...	37 0 2	69 3 2
Rent of topes	756 7 0	649 11 6	787 1 0	1,436 12 6	664 3 6	664 3 6	772 9 0
Inam Tuffreek	9 2 6	9 2 6	4 13 10	14 0 4	... ...	9 2 6	4 13 10
Revenue from resumed Inams	37 3 0	56 10 8	12 2 1	68 12 9	8 0 0	37 3 0	23 9 9
Emoluments of vacant Village offices	136 5 4	874 10 6	226 6 3	1,101 0 9	42 3 9	237 14 6	820 14 6
Revenue from sequestered Inams ...	1,289 2 2	3,422 5 3	470 9 9	3,892 15 0	31 0 3	128 15 5	3,732 15 4
Do. of hill tracts	2,039 3 11	998 3 7	1,629 3 6	2,627 7 1	... ...	1,918 4 7	709 2 6
Do. from the slopes of hills cultivated	560 3 4	20 10 4	553 9 4	574 3 8	... ...	19 6 4	554 13 4
Rent of palmyra trees	635 5 1	128 2 6	921 6 7	1,049 9 1	... ...	20 11 3	1,028 13 10
Tax on fruit trees	152 4 11	152 4 11	116 15 11	269 4 10	... ...	149 0 11	120 3 11
Commission on the sale of distrained property	1 4 4	... ...	... ...	... ...	... ...	... ...	... ...
Revenue fines	951 14 7	... ...	1,022 4 8	1,022 4 8	... ...	1,022 4 8	... ...
Saving and refund	6 14 2	... ...	6 1 7	6 1 7	... ...	6 1 7	... ...
Collection in excess of demand	5 14 5	... ...	6 0 0	6 0 0	... ...	6 0 0	... ...
Water rate on Zemindary Inams ...	1,057 9 1	1,159 1 8	480 0 1	1,639 1 9	... ...	542 8 4	1,096 9 5
Quit-rent on bungalows and gardens	478 0 5	505 1 10	478 2 5	983 4 3	... ...	473 11 2	509 9 1
Caval Cundayam.....	67 3 2	118 0 1	67 3 2	185 3 3	... ...	13 13 11	171 5 4

Items.	Demand of last Fusly.	Demand of present Fusly. Arrears.	Demand of present Fusly. Current.	Demand of present Fusly. Total.	Collection at the end of the Fusly.	Remission.	Total.	Remainder.
	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Money deposited and forfeited	1 5 6	... ...	19 6 0	19 6 0	19 6 0	... ...	19 6 0	... ...
Sale proceeds in excess of demand.	6 0 6	... ...	33 9 9	33 9 9	33 9 9	... ...	33 9 9	... ...
Parabari Merah for Fusly 1274 ...	... ...	247 15 6	... ...	247 15 6	... ...	229 2 1	229 2 1	18 13 5
Shrotriem Jody	... ...	398 12 3	... ...	398 12 3	... ...	... ...	... ...	398 12 3
Income Tax over collection...	... ...	13 11 0	... ...	13 11 0	... ...	... ...	... ...	13 11 0
Merah for Fusly 1268	... ...	119 14 2	... ...	119 14 2	8 0 4	... ...	8 0 4	111 13 10
Kayam or permanent puttah.....	381 7 8	436 5 8	381 7 8	817 13 4	133 5 2	... ...	133 5 2	684 8 2
Assessment of land given up by the Railway Company and re occupied by ryots	... ...	... ...	456 15 6	456 15 6	456 15 6	... ...	456 15 6	... ...
Compensation recovered from parties who resumed certain lands returned by the Railway Company.	... ...	... ...	196 10 0	196 10 0	196 10 0	... ...	196 10 0	... ...
Total...	50,184 12 8	42,601 1 5	44,308 9 9	86,909 11 2	32,020 3 6	1,352 1 9	33,372 5 3	53,537 5 11
Abkarry	... ...	... ...	8,396 6 11	8,396 6 11	8,396 6 11	... ...	... ...	... ...
License Tax.....	... ...	... ...	2,983 4 0	2,983 4 0	2,983 4 0	... ...	... ...	... ...
Stamps.....	... ...	... ...	40,434 9 3	40,434 9 3	40,434 9 3	... ...	... ...	... ...
Do. Miscellaneous	... ...	... ...	258 12 5	258 12 5	258 12 5	... ...	... ...	... ...
Total...	... ...	... ...	52,073 0 7	52,073 0 7	52,073 0 7	... ...	... ...	... ...
Grand Total...	50,184 12 8	42,601 1 5	96,381 10 4	1,38,982 11 9	84,093 4 1	1,352 1 9	33,372 5 3	53,537 5 11

15. The Demand, Collection, and Balance of revenue for this year are shown below. The delay in the collection of the balance is chiefly due to the inability of the majority of the defaulter to pay their arrears until the prospects of the season improve:—

Talook.	Demand.	Collections within the year.	Balance.	Subsequent collection up to the end of July 1868.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vellore.....	1,64,524 1 8	82,493 1 3	82,031 0 5	11,726 10 0	74,636 2 5
Arcot	2,20,906 15 1	97,526 0 6	1,23,380 14 7	1,309 8 10	1,22,071 5 9
Polur	1,09,643 9 4	90,914 0 4	18,729 9 0	1,410 0 8	17,319 8 4
Wandawash...	2,68,485 1 8	2,20,393 6 9	48,091 10 11	10,946 3 7	37,145 7 4
Total...	7,63,559 11 9	4,91,326 8 10	2,72,233 2 11	25,392 7 1	2,51,172 7 10

Irrecoverable arrears.

16. The Statements of old arrears, showing separately the amount recoverable, irrecoverable and doubtful, were forwarded to you with my letter, dated 5th instant, No. 454. The total amount under each of three heads is entered below:—

Recoverable.	Irrecoverable.	Doubtful.
Rs. A. P.	Rs. A. P.	Rs. A. P.
39,769 0 8	8,314 7 2	592 5 2

17. The annexed Statement shows the extent to which coercive measures were resorted to for the collection of the revenue:—

Talook.	Property attached. Number of defaulters.	Property attached. Arrears.	Value of property sold. Moveable.	Value of property sold. Immoveable.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Vellore...	2,976	28,767 4 5	319 15 0	... ...
Arcot	7,204	45,315 0 1	159 8 7	1,528 1 0
Polur	2,987	9,221 0 11	56 5 6	... ...
Wandawash...	7,070	30,633 0 0	299 0 0	1,340 0 0
Total... ...	20,237	1,13,936 5 5	834 13 1	2,868 1 0

18. In the talooks of Arcot and Polur the under-mentioned public servants are reported to have acquired land during this year:—

Talook.	Village.	Public Servants.	Extent of land acquired.	Assessment.	Remarks.
				Rs. A. P.	
Arcot... ...	Nattari Shrotriem.	Ramakishnia..	Not known...	... ...	Ancestral property redeemed.
Pol...	Polur village... ...	Ramachendria	Four Cawnies.	19 6 2	Purchased.

19. The disastrous character of the season so crippled the resources of the ryots as practically to deprive them of all spirit of enterprise; consequently no ruined tanks were made over to any one this year. Only one application was received, and it is now under reference to Department Public Works.

The principal sources of irrigation, with the ayacut and cultivation under each of them, are entered below:—

Name of Irrigation Work.	Number of the tanks under the Irrigation work in column 1.	Number of villages under the Irrigation work in column 1.	Ayacut.			Cultivation.		
			Extent.	Assessment.		Extent.	Assessment.	
1	2	3	4	5		6	7	
				Rs. A. P.			Rs. A. P.	
Palar Anicut... ...	80	63	9,034	49,312 0 0		7,228	34,591 0 0	
Saiyar do..... ...	42	42	4,550	27,936 0 0		3,883	24,822 0 0	
Alliabad do..... ...	7	4	1,355	6,549 0 0		585	2,960 0 0	
Mamundoor Tank. .	9	19	3,086	21,368 0 0		2,633	18,421 0 0	
Saduperi do...	1	11	1,548	10,477 0 0		1,092	7,060 0 0	
Capalur do...	1	4	491	2,157 0 0		331	1,461 0 0	
Polur do...	1	3	947	4,416 0 0		699	3,208 0 0	

20. The annexed Statement exhibits the wet lands transferred to dry, in consequence of their having no means of irrigation from any Government source.

Talooks.	Number of Villages.	Transferred to Punjah.				
		Nunjah Acre.	Nunjah Assessment.	Punjah Assessment.	Difference between columns 4 and 5.	
1	2	3	4	5	6	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
Vellore...	3	5	27 7 10	11 2 1	16 5 9	
Arcot	5	7	50 11 10	14 5 10	36 6 0	
Polur	6	32	162 15 7	49 9 2	113 6 5	
Wandawash...	12	20	121 0 0	38 0 0	83 0 0	
Total... ...	26	64	362 3 3	113 1 1	249 2 2	

21. Excessive drought and poverty were an effectual check upon applications for land for planting private and public topes during the year. The extent of land granted for this purpose is as follows :—

Talook.	For private Topes.				Topes for charity.			
	No. of villages.	Extent.	Assessment.	No. of Cowle.	No. of villages.	Extent.	Assessment.	No. of Cowle.
1	2	3	4	5	6	7	8	9
		Acre.	Rs. A. P.			Acre.	Rs. A. P.	
Vellore.....	5	112	236 15 11	9	2	24	145 5 7	2
Arcot...	1	1	1 0 0	...	...	...	... ...	...
Poloor...	...	...	... ...	...	...	...	... ...	...
Wandawash ...	2	8	13 2 0	...	...	...	... ...	...
Total.....	8	121	251 1 11	9	2	24	145 5 7	2

Talook and Village accounts.

22. The talook accounts were examined at the Jummahbundy, and found to be properly kept.

On examining the village accounts the following omissions and defects came to notice in some villages. The Curnums concerned have been warned enjoined to prevent such neglect hereafter.

(*a.*) All accounts were kept in Tamil figures.

(*b.*) Abstract of Individual Demand and Collection Account No. 3, not prepared.

(*c.*) Chitta of Daily Collection... ... No. 10
Do. of Individual Collection.. ,, 11
Remittance list..... .... ,, 12
} Not fully written up.

(*d.*) Land held on cowle..... ... ,, 15
Condition of ryots... .... ,, 17
Cultivation of Circar and Inam lands under different sources of irrigation.
} Not prepared.

(*e.*) Omission to enter in the Cultivation Accounts No. 1, the time when crop was harvested. Adangal Accounts not dated, and some of them not signed by the Monigar, and in many Azmaishdars' remarks were not written.

Conduct of Public Servants.

23. The occurrence of a bad year throws an increased burden of work on the shoulders of revenue officials of all grades. The work of the talook servants during the past year has been extremely heavy; but I am glad to be able to record that they have, for the most part, done it right well, and, with one or two exceptions, the conduct of all has been good.

Gyanasagara Row, Tahsildar of Arcot Talook, is an admirable Tahsildar, and a good Magistrate. I must also mention favorably Pillamuttu Pillai and Janardana Naidoo, Tahsildars of Vellore and Polur; all three have given me unqualified satisfaction.

The conduct and work of the Huzoor servants have, with one exception, been satisfactory.

My Sheristadar, P. T. Chittambala Muthaliyar, who has long been recognised as a thoroughly trustworthy and experienced Officer, has been of great assistance to me in conducting the Jummahbundy.

(Signed) W. H. COMYN,
Acting Sub-Collector.

SETTLEMENT REPORT
OF
SOUTH ARCOT.

I HAVE the honor to submit my Report on the settlement of this district for Fusly 1277, together with the usual Statements required agreeably to the accompanying list.

1st. Villages at which the settlement was made. Statement No. I.

2. No. 1 Statement gives the stations at which the settlement was held, the period occupied in settling each talook, and the names of the Officers by whom conducted. In only one talook (Cullacoorchy) was the Jummahbundy made at the Cusbah: throughout the rest of the district it was partly held at the Cusbah, and partly at other places. It commenced on the 15th January 1868, and was completed on the 3rd July.

II. Variations in the number and tenures of villages with Remarks in the distribution of puttahs.

3. The variations in the number and tenures of villages are shown in the following comparative Statement:—

No.	Description of villages.	No. of villages in Fusly 1276.	No. of villages in Fusly 1277.	Increase.	Decrease.
1	Ryotwar villages	3,000	3,006	6	...
2	Shrotriem do.	66	66	...	...
3	Surva Inam do.	7	7	...	...
4	Moturpha do.	11	11	...	...
5	Muttah do.	17	17	...	...
6	Amany do.	7	1	...	6
		3,108	3,108	6	6

4. The increase of six villages, under the head ryotwar, was caused by the transfer of that number from Amany to Ryotwar, consequent on no Nunjah cultivation having been carried on in Amany villages.

5. The new forms of puttah were not introduced in the past year, as intended in the Board's Proceedings, dated 7th August 1867, No. 5,066, but will come in force in the current Fusly.

6. The total number of puttahs issued amounted to 270,681, of these, new puttahs aggregated 12,019, altered and modified ones 56,758, and the puttahs remaining unaltered were 201,904.

7. The increase in the number of fresh puttahs was due as usual to fresh Durkhasts for land.

III. Season and Sanitary state of the district, and a brief account of the benefit of Vaccination and the extent of its operations.

8. The season under report was, on the whole, very unfavorable as regards both wet and dry cultivation. The rain-fall was neither abundant or seasonable. At first the season at an early period seemed to promise well, and some rain throughout the district, during the month of July, had inspired hope; but it did not prove sufficient for commencing wet cultivation. In the following months of August, September, and October there was also rain very generally, and wet cultivation commenced in portions of the district, and every thing seemed promising; but in November and December, when rain is perhaps most needed, there was scarcely any fall, and the standing Nunjah crops in many parts soon began to suffer, and eventually in part or in whole became withered. The cultivation of dry grains, such as horse-gram, raggy, varagoo, and gingelly-oil seeds was also at one time promising, but the failure of the expected rains in the months last named, while very fatal to the wet crops, materially injured the dry, and even where any were harvested, the outturn was indifferent. There was heavy rain for from ten to fifteen days in the month of January, and to this in one sense timely relief; the crops were in part saved as well as the revenue; but the effect of this rain varied in various localities. In some parts it was far too late to be of benefit— both wet and dry crops were beyond recovery; but in others, where the cultivation had begun late in the season, the January rains proved its salvation, and but for these the season would have been one of very serious distress. We had rain also in February and March which helped on to maturity the crops that had been reinstated in the previous month, and this rain was a very great blessing for men and cattle, as a scarcity of water for drinking purposes at one time appeared imminent. The yield of Nunjah lands, under the influence of river, channels, and anicuts was on the whole good, but varying in parts. The freshes in the principal rivers of the district were less abundant than usual, and a very few tanks received their customary full supply of water. The subjoined memorandum gives the rain-fall from April 1867 to March 1868 inclusive, as taken from the periodical Registers:—

Months.	1866-67.		1867-68.	
	Inches.	Tenths.	Inches.	Tenths.
April 1867	...	...	...	2
May ,,	...	1	2	...
June ,,	...	2	...	1
July ,,	1	3	1	6
August ,,	4	6	4	8
September ,,	4	5	2	9
Total, for 1st half-year ...	10	7	11	6
October ,,	8	9	6	4
November ,,	3	7	2	6
December ,,	9	7	...	6
January 1868	...	...	3	9
February ,,	...	1	...	1
March ,,	...	...	...	2
Total, for 2nd half-year ...	22	4	13	8
Total rain-fall for the whole year ...	33	1	25	4
Decrease ...	...	...	7	7

9. It will be observed from this that the total rain-fall, for the whole year, averaged 25 inches 4-tenths, or 7 inches and 7-tenths less than the fall noted in the previous year; the rain registers kept in the talooks may be accepted as tolerably correct and reliable.

10. The public health suffered more or less by the unpropitiousness of the season. Cholera, small-pox, and fever, appeared in almost every talook and in places more than once during the year. The subjoined Comparative Statement, prepared from the monthly Mortuary Returns sent to the Board, shows the total number of deaths from all causes as far as registered:—

Causes of death.	Population.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Cholera	.....	8,208	2,343	.....	5,865
Small-pox	.....	777	1,500	723	.....
Fever	.....	3,284	2,670	.....	614
Other diseases	.....	12,556	9,656	.....	2,900
Total...	12,61,846	24,825	16,169	723	9,379

11. Murrain, vaikai, and a sort of dysentery prevailed more or less among cattle throughout the district during nearly the whole year.

12. The abstract below shows the number and results of cases of vaccination for the years 1866-67 and 1867-68:—

Fuslies.	Successful.	Unsuccessful.	Total.
1276	4,403	604	5,007
1277	26,186	2,434	28,620
Increase	.....	.....	23,613
Successful	.....	.....	21,783
Unsuccessful	.....	.....	1,830

13. The Deputy Superintendent of Vaccination, in a letter of 26th September 1868, states that the Staff of Vaccinators, appointed under the reorganisation of the department of his circle, commenced their labors in Cuddalore, and continued to work in this district until 30th June 1868. The number of persons vaccinated during the revenue year under notice is strikingly great as compared with former years; and while no doubt this is mainly owing to the satisfactory improvements in the system, which have been of late organised, it may also be noticed that the prejudices, which in former years had so hindered the spread of vaccination among the people, are very rapidly disappearing with time and under the influence of example by the higher castes or classes of Native Society; the masses no longer offer objection, but begin to be really alive to the blessing and benefit of the operation.

IV. Prices. Statement No. II.

14. The following Comparative Statement exhibits the average prices of the principal products per garce for the last ten years, from Fusly 1268 to 1277, as well as the prices for the past two Fuslies 1276 and 1277:—

Grains.	Average price for 10 years from Fusly 1268 to 1277.	Fusly 1276.	Fusly 1277.	Increase between columns 2 and 4.	Increase between columns 3 and 4.
1	2	3	4	5	6
Paddy, 1st sort, per garce	166	232	173	7	59
Do. 2nd do. do.	150	209	154	4	55
Cholum or Javady	194	275	206	12	69
Cumboo or Bajira	182	268	208	26	60
Raggy	187	298	212	25	86
Horse-gram	235	380	235	.....	145
Varagoo	.....	188	143	.....	45

15. The prices of all the staple articles of consumption, which had attained almost famine rates in Fusly 1275, continued high during the first half-year of Fusly 1276, although they fell in the second half of that year. The prices of the first and second half-years of Fusly 1277 did not decline to any great degree, but remained pretty much the same as in the second half-year of the preceding year. A comparison between the average prices of the preceding ten years with those which prevailed in Fusly 1277 shows that in the latter the prices of all grain, with the exception of horse-grain, were a trifle higher, or from 3 to 13 per cent.; but in the ten years' average is included the Fuslies 1269 and 1270, which were exceptional, and, when it will be remembered, the price of grain was remarkably low. A like comparison between Fusly 1276 and 1277 shows a satisfactory Decrease of from 22 to 38 per cent. in favor of the latter year. In the Statement No. 2 the price of second sort paddy, as entered, is in comparison with the average price of the three preceding periods of five years each. The average price for the 1st five years (*a*) was Rupees 77 owing to the very favorable character of the seasons in those years. The average prices for the second (*b*) and third five years (*c*) show a considerable rise, and were Rupees 119 and 1 respectively. And while in the following Fuslies 1275 and 1276 the prices still rose to 166 and 209; they have again perceptibly fallen in the past Fusly 1277 to 154 as already explained.

(*a*) From Fusly 1260 to 1264.
(*b*) From Fusly 1265 to 1269.
(*c*) Do. 1270 to 1274.

16. The extent of ryots' holdings at the beginning of the Fusly year 1277, including the waste remitted, was acres 11,30,626 assessed at Rupees 29,56,956. Of this, acres 74,670, assessed at Rupees 1,42,886, were relinquished under various causes; the remainder or acres 10,55,956, assessed at Rupees 28,14,070, together with acres 1,40,785, assessed at Rupees 2,61,536 being lands newly occupied on Durkhast, as well as purchased or obtained by transfer, brings up the total holdings, at the close of the year under review, exclusive of the Fasal and Teervah Jasty, to acres 11,96,741 bearing an assessment of Rupees 30,75,606, or representing an increase of acres 66,115 with an increased assessment of Rupees 1,18,650, as compared with the like returns in the year preceding.

V. Ryots' Holdings. Enclosure A to No. 3.

	ACRES.	RS.
1276	11,30,626	29,56,956
1277	11,96,741	30,75,606
Increase	66,115	1,18,650

17. Explanation in respect to this increase will be found in the appropriate place.

18. The following table exhibits the holdings at the beginning of the year, the subsequent alterations, the waste remitted and charged, and the actual cultivation:—

Items.	Extent.	Assessment.
	ACRES.	RS.
Holdings of the previous year	11,30,626	29,56,956
Deduct land given up, etc.	74,670	1,42,886
Remainder...	10,55,956	28,14,070
All lands taken up, etc.	1,40,785	2,61,536
Total Holdings...	11,96,741	30,75,606
Waste remitted	40,567	1,12,959
Remainder...	11,56,174	29,62,667
Particulars of the above actual cultivation	10,97,016	28,50,497
Waste charged	59,158	1,12,170

19. The subjoined Statement gives the details of lands given up and newly taken up in the past Fusly.

Items.	Extent.	Assessment.
Lands given up.	ACRES.	RS.
1. Lands resigned by the ryots in the fixed period	72,753	1,34,493
2. Lands sold or transferred	785	4,459
3. Land which became useless or appropriated for some public purposes	692	1,980
4. Decrease in the holdings in consequence of the assessment of Land Revenue in lieu of money payments made to religious institutions having been made for the assessment deducted on account of Road Fund in the Teervah of the land commuted, while in last year commutation was made for the Ain assessment including Road Cess.	440	1,954
Total...	74,670	1,42,886
Particulars for additions.		
1. Lands taken on Durkhast	1,37,905	2,49,262
2. Increase in the holdings of Amany villages owing to the transfer of six villages from Amany to Ryotwar	1,819	6,579
3. Lands purchased or obtained by transfer, etc.	1,061	5,704
Total...	1,40,785	2,61,536

20. Of the aggregate amount of Rupees 1,42,886 on acres 74,670, under the head "Land given up," a sum of Rupees 1,34,493 on acres 72,753 is the assessment of land relinquished by ryots within the prescribed period, in consequence of the adverse character of the season at its commencement; but a large proportion of the land so resigned was, as is usual, again applied for and cultivated before the actual settlement, owing to hopes inspired by the subsequent rains; and he extent so brought under reoccupation is included under the head of "Land newly taken up." Hence the figures, under "Lands given up and taken up," represent mostly the very same land, and thus these returns are little more than nominal.

21. The item Transfer under the respective heads of "Lands given up and taken up" includes dry lands converted into wet and *vice versa*; also, lands purchased by Government at a nominal price when sold for arrears of revenue, and were not purchased through competition of bidders, as well also lands transferred to legal heirs and representatives of deceased Puttahdars.

Total holdings	11,96,741	30,75,606
Cultivation	10,97,016	28,50,497
Waste	99,725	2,25,109
Per-centage	8	7

22. A comparison of waste land and of land newly brought under cultivation shows that 8 per cent. of the cultivated extent, and 7 per cent. on the assessment thereon, remained uncultivated. The fluctuation in the cultivation and settlement under the several heads will now be noticed.

23. Instituting a comparison between the results of the settlement of Fusly, 1276 and Fusly 1277 shows a net decrease of Rupees 3,83,710-6-11 in the latter Fusly, as exhibited in the following Abstract Statement A. This decrease is due to the larger amount of remissions granted during the past year, consequent on the exceptionally bad character of the season.

	Dry. ACRES.	RS.
Fusly 1276.....	8,57,853	14,98,743
„ 1277.....	8,96,317	15,68,476
Increase.....	38,464	69,733

24. The increase in the item of dry cultivation is due to the following causes:—

	RS.	RS.
A.—Increase gained in the extension of cultivation...	62,279	1,01,488
B.—Increase gained in consequence of the transfer of six villages from Amany to Ryotwar...	1,595	5,409
C.—Increase gained by the levy of higher rates of assessment in consequence of the superior produce having been raised in the resumed Jaghire villages of Suncarapurum ...	254	1,400
	64,128	1,08,297
Deduct—		
A.—Loss in consequence of larger amount of remissions having been granted on holding waste than in the last year ...	25,404	38,140
B.—Loss consequent on the transfer of dry land into wet and *vice versa*, as well as loss consequent on the lands having been taken up for public purposes	139	234
C.—Loss in the assessment in consequence of the assessment of land revenue in lieu of money payments made to religious institutions having been made for the Teervah deducted on account of Road Fund	121	190
Total...	25,664	38,564
Net increase...	38,464	69,733

	Nunjah. ACRES.	RS.
Fusly 1276	2,71,253	14,51,754
„ 1277	2,59,857	13,94,192
Decrease.....	11,396	57,562

25. Under this head, there is a falling of in the assessment of Rupees 57,562 on acres 11,396, as compared with Fusly 1276. This is due to the causes hereunder explained.

	RS.	RS.
Loss by the reasons classified in the preceding paragraph A	13,643	68,340
Do. by B.	597	2,488
Do. by C.	319	1,764
Total loss...	14,559	72,592
Deduct—	RS.	RS.
Increase by A...	2,873	13,280
Do. by B...	224	1,161
Do. by C...	66	589
Total...	3,163	15,030
Net decrease...	11,396	57,562

Items.	Fusly 1276. Extent.	Fusly 1276. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.	Fusly 1277. Extent.	Fusly 1277. Assessment.
	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS. A. P.
Dry	8,57,853	14,98,742 11 4	38,464	69,733	...	...	8,96,317	15,68,476 10 4
Wet	2,71,253	14,51,753 14 7	...	...	11,396	57,562	2,59,857	13,94,191 8 0
Total...	11,29,106	29,50,496 9 11	38,464	69,733	11,396	57,562	11,56,174	29,62,667 2 9
Add—								
Second crop assessment	...	39,630 15 3	...	...	1,175	1,175	38,455 12 2	
Additional assessment	...	1,31,054 12 6	...	...	5,456	5,456	1,25,598 10 4	
Road Fund	...	76,780 5 9	...	7,083	...	...	83,862 15 7	
Village Service Fund	...	1,353 4 0	...	...	44	44	1,308 14 0	
Total...	...	31,99,315 15 5	...	76,816	...	64,237	32,11,893 6 10	
Deduct Remissions—								
Road Fund	...	76,780 5 9	...	7,499	...	...	84,279 14 9	
Village Service Fund	...	1,353 4 0	...	...	44	44	1,308 14 0	
Other remissions as particularised in Statement No. 4.	...	2,30,405 3 6	...	3,91,301	...	...	6,21,705 14 3	
Total...	...	3,08,538 13 3	...	3,98,800	...	44	7,07,294 11 0	
Remaining beriz	...	28,90,777 2 2	...	...	...	3,86,178	25,04,598 11 10	
Add Miscellaneous items	...	66,399 13 4	...	2,488	...	...	68,867 12 9	
Total...	...	29,57,176 15 6	...	...	...	3,83,710	25,73,466 8 7	

26. The extent of Nunjah Ayacut and cultivation under the principal sources of irrigation, with the assessment as well as Fasal Jasty and Teervah Jasty derived therefrom, are given in the Abstract appended below:—

Items.	Nunjah Ayacut.		Cultivation in Fusly 1277.				
	Extent.	Assessment.	Extent.	Assessment.	Fasal Jasty.	Teervah Jasty.	Total.
	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
1. Lower Anicut Coleroon...	74,617	4,08,858	71,810	3,86,312	7,235	12,781	4,06,328
2. Vellaur do. ...	19,134	96,241	16,768	81,632	208	23,833	1,05,673
3. Poneaur do. ...	30,285	1,83,350	23,375	1,46,282	6,230	7,411	1,59,923
4. Guddelum do. ...	4,299	29,918	4,133	28,409	1,896	2,171	32,476
5. Ragavien channel... ...	6,461	33,347	5,490	29,394	1,176	4,119	34,689
6. Vikravandy Anicut ...	1,352	5,256	694	4,211	88	1,480	5,779
Total...	1,36,148	7,56,970	1,22,270	6,76,240	16,833	51,795	7,44,868

27. The area brought under cultivation in Fusly 1276, under the influence of these sources of irrigation, was acres 1,23,793, or Rupees 7,41,566; while in Fusly 1277 it was acres 1,22,270 assessed at Rupees 7,44,868, exhibiting a slight increase in revenue of Rupees 3,302, and a decrease in the land of 1,523 acres. The former is due to the increase gained in the items of Fasal and Teervah Jasty. Certain land, which was first brought under cultivation in consequence of the freshes, received in the principal rivers during January 1868, brought ostensibly an increase to the revenue; but from the subsequent failure of the water-supply, the crops of these lands eventually perished, and the decrease in the area of cultivation was due to the want of seasonable rains.

28. Three ruined tanks in the Virdachellum, and one in the Trinomallay Talook, were made over to private individuals for repair, during the past Fusly, by the Sub-Collector and Head Assistant; but the cultivation under these tanks exceeding one-fourth of the irrigable area under them, and the admission of such applications appearing contrary to the spirit of the Standing Orders No. 125 and 125-1, the above Officers have been called upon to furnish explanation in the matter, pending which the cases remain for disposal. I have, therefore, omitted to enter the usual particulars in this Report, as required by the Board.

Second crop cultivation.

	RS.
Fusly 1276	39,631
,, 1277	38,456
Decrease...	1,175

29. The revenue derived from this item, during the year, amounts to Rupees 38,456, exhibiting a net decrease of Rupees 1,175, as shown below:—

	RS.
Decrease caused in the crop cultivation under the Coleroon river, during past Fusly, consequent on the failure of freshes in the river from December 1867	3,597
Deduct—	
Increase gained in this item in the Hooloos villages, in consequence of freshes having come down certain tanks from January	2,422
Net	1,175

30. Of the total revenue derived from the second crop cultivation, the charge for second crop on registered double and doubtful double crop land amounted to Rupees 27,238, and a sum o

Rupees 3,983 was realised for raising a second crop on single crop land, to the prejudice of the registered double crop cultivation. Also a sum of Rupees 7,235 was levied on second crop cultivation in the talook of Chellumbrum.

Additional assessment.

	RS.
Fusly 1276	1,31,054
,, 1277	1,25,599
Decrease...	5,455

31. In this item of revenue, there is a net decrease of Rupees 5,455 below Fusly 1276, owing chiefly to the failure of seasonable rains.

Actual cultivation.

	ACRES.	RS.
Fusly 1276.....	10,57,812	28,07,265
,, 1277.....	10,97,016	28,50,497
Increase...	39,204	43,232

32. The actual cultivation for the year under reference amounted to acres 10,97,016, assessed at Rupees 28,50,497, showing an increase of acres 39,204, or Rupees 43,232 over and above Fusly 1276. This is accounted for by the extended cultivation as already explained especially of dry lands, the hopes of the ryots having been inspired by the rain in July and two following months; but the subsequent failure disappointed these hopes, and the greater part of the crops, at one time so promising, entirely perished.

Road Fund.

	RS.
Fusly 1276	76,780
,, 1277	84,280
Increase...	7,500

33. The item Road Fund exhibits an increase of Rupees 7,500 over and above Fusly 1276, due to the levy at the uniform rate of six Pies per Rupee for the last half of Fusly 1277 on the net settlement beriz of each individual; while in Fusly 1276, the collection on account of Road Fund was made in the Hooloos, and in the resurveyed and resettled villages of Chellumbrum at the rate of six Pies per cawny for the former, and two Pies only in the Rupee for the latter, for the first half-year, and at the rate of three Pies in the Rupee in both for the second half of that year.

34. Of the entire amount, Rupees 97,957, collected under this item, Rupees 84,280 were levied on ryotwar villages, and Rupees 13,677 on Shrotriem Surva Inam, Moottah, and Inam lands, and on items of revenue under Land Revenue Miscellaneous.

Meera to village servants.

	RS.	A.	P.
1276	1,353	4	0
1277	1,308	14	0
Decrease...	44	6	0

35. The cess at the rate of one Anna the Rupee, under the provisions of Act IV. of 1864, was only levied in the villages transferred from Odayarpolliem Talook of the Trichinopoly District. This amounted to Rupees 1,308-14-0, exhibiting a decrease of Rupees 44-6-0 below the past Fusly, accounted for by a proportionate diminution in the Settlement beriz of the said transferred villages.

Particulars of Remissions.
Statement No. 4.

36. The subjoined abstract gives the total waste, the remissions granted, and the waste charged:—

Items.	Total waste.		Remissions granted.		Waste charged.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	81,095	1,36,102	25,446	38,340	55,649	97,762
Wet	18,630	89,007	15,121	74,599	3,509	14,408
Total ...	99,725	2,25,109	40,567	1,12,939	59,158	1,12,170

Explanation.	Rs.
Proportionate remission on Punjah entire shavy...	66,998
Do. on Punjah partial shavy	1,53,285
	2,20,283

	Rs.
Nunjah shavy full remissions	94,400
Partial remission for dry crops withered	2,20,283
Partial do. for Nunjah short produce.	87,159
Kusser	19,904
Passaljasty	2,453
Punjah and Nunjah waste as above shown	1,12,939
	5,37,138

37. In consequence of the peculiarly unfavorable nature of the season of Fusly 1277, the ordinary rules laid down for the grant of remissions in the Standing Order No. 137, have been relaxed during the past year's settlement throughout the district, as recommended by me and approved by the Board—*Vide* Proceedings of the Board of Revenue, dated 27th January 1868.

38. Under Rule II. of the Standing Order above quoted, remissions in full were granted as usual on irrigated land left waste and on wet crops totally lost, owing to the deficiency of water, and arising from no neglect of the ryots; and consequent on the badness of the season, as already stated, large tracts of wet land were left wholly waste, and the crops on others had entirely withered, especially in six of the talooks of the district, the exception being the talooks of Virdachellum and Cullacoorchy, where such losses were far less. The amount so remitted amounted to Rupees 1,68,999, or on occupied waste Rupees 74,599, and on crops withered to Rupees 94,400.

39. But besides these two grounds of remission, which are provided for under the Rules, there was a very heavy loss by the partial failure of crops, and this was very general throughout the district, owing entirely to deficiency of water supply, and in no way attributable to neglect by the ryots; in all cases of the kind, remissions were likewise liberally granted in various proportions of one-third, half, and two-thirds, to the loss ascertained. In granting these remissions and in estimating these partial losses, the inquiry directed in paragraph 6 of the Standing Order No. 137, was not practicable, but every other available means were taken to verify, as far as possible, the representations of losses made by applicants before and at the time of the settlement. The village Officers were strictly investigated, and were made directly responsible for the correctness of their statements in support of claims; and, in many instances, other Officers were deputed for their verification, and several large villages were personally inspected and surveyed by myself and the other Settlement Officers; and I am satisfied that, while the remissions so granted may have met the pressure of losses sustained in the proportions granted, they were very urgently called for and proved at best, but a very partial relief; and there can be no question that in the great majority of cases of the kind, the holders of lands, to whom the indulgence was accorded, would have fared far better had their wet lands been left altogether waste; but buoyed up with hope from time to time, they did their utmost to secure a crop, and their labors and expenditure would have been ill-requited had they received no indulgence, simply on the ground that their lands had been cultivated, and therefore the risk of outturn was wholly their own. I have always contended that the sufferers by failure of crops through want of rain are as fully entitled to remission as those whose lands have been left entirely uncultivated from the same cause; these latter may possibly have shown greater prudence and foresight in withholding the plough from their lands; and assuredly it has often so happened that their calculations, if not idleness, have reaped a reward entirely denied to their less prudent but more industrious and hard-working neighbours, and for this reason my sympathies

are usually more enlisted on behalf of the latter class, than on that of the former, whose cases, however, are, as I said before, specially provided by the Standing Remission Rules. It will be seen that the total of the partial remissions amounted to Rupees 87,159.

Cusser.....	19,904
Fasal Jasty.....	2,453
	22,357

40. A very similar course was adopted in the past year in respect to the Cusser, or extra water-cess, as well as with second crop assessment, the amount, under these two heads, was Rupees 22,357, as entered marginally.

41. As provided in paragraph 7, of the Standing Order No. 137, application was made to the Board of Revenue for remitting the assessment on Punjah, or unirrigated land, to the extent of one-half or two-thirds generally throughout the district. In their Proceedings, dated 24th January 1868, No. 603, the Board were pleased to approve my proposal, and remissions at these rates have been made on dry, waste, and shavy very generally throughout the district. The amount so remitted was Rupees 2,58,623, but the relief thus afforded to the ryots was almost essential to their very existence, in reference to the calamitous character of the season, and but for these timely concessions of the Government demand, it is impossible to calculate what might have resulted.

42. The particulars of remissions from the gross demand are exhibited in Statement No. 4. The following abstract shows the entire amount of remissions under three heads "Occasional," "Fixed" and "Items allowed on the collection, or from the entire beriz of villages". The aggregate amount remitted under these three heads was Rupees 6,21,706, resulting in a net increase in remissions of Rupees 3,91,300 over the preceding Fusly:—

Items.	1276.	1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Occasional	7,646	4,24,199	4,16,553	.....
2. Fixed.....	9,364	9,946	582	.....
3. Items of remission allowed on the collection, or from the entire beriz of the villages...	2,13,395	1,87,560	.....	25,835
	2,30,405	6,21,705	4,17,135	25,835
Net increase.....	.....	.....	3,91,300	.....

43. The increase of Rupees 4,24,199 under the designation Occasional, was consequent on the larger extent of remissions granted in the year under report on dry and wet crops including withered and Palanushtum, or loss of produce, as well also on Fasal and Teervah Jasti necessitated by the singularly unfortunate season as already explained.

44. The second item is the fixed remissions which are granted in every year. There is a slight increase of Rupees 582 in these due to the grant of remissions on lands held on progressive cowle as well as on lands granted for charitable and private topes.

45. Under the third item, the decrease was Rupees 25,835 owing entirely to the falling off in the Settlement beriz. This decrease occurred mainly in the item of Allowances for heads of villages and Curnums, etc.

46. There is an increase of Rupees 2,468 under this item, as compared with the past Fusly, attributable mainly to the increase gained in the two items—namely, tax on trees on unassessed lands and "Land cultivated but not included in the Jummahbundy".

Miscellaneous items.

	Rs.
Fusly 1276	66,400
,, 1277	68,868
Increase...	2,468

47. The decrease here shown of Rs. 7,080 is mainly due to the transfer of six villages from Amani to ryotwar.

Statement No. 3 A.

Fusly 1276	7,300
,, 1277	220
Decrease...	7,080

Extent cultivated with Special Products, Enclosure B. in No. 3.

48. The following Abstract exhibits the extent and assessment of land cultivated with sugar-cane, cotton, and indigo:—

	1276.		1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Sugar-cane	1,853	10,877	2,044	11,975	191	1,098	...	...
2. Cotton	20,148	46,867	18,726	42,644	...	...	1,422	4,223
3. Indigo	33,392	71,187	41,539	85,781	8,147	14,594	...	...
Total ...	55,393	1,28,931	62,309	1,40,400	8,338	15,692	1,422	4,223
Net ...					6,916	11,469		

49. This increase in the items of sugar-cane and indigo is the result of the extended cultivation. The fall of rain, during January as well as in July and August, was beneficial to the culture of both of these products. The decrease in the cotton is, of course, due to the failure of rains during October and November 1867, the months in which it is most needed.

50. In the subjoined Abstract the extent of cultivation of ground-nut and gingelly-oil seed is shown with the assessment of each:—

Items.	1276.		1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Gingelly Seed	20,568	32,976	27,509	46,100	6,941	13,124	...	...
2. Ground-nut	8,805	18,206	10,394	20,605	1,589	2,399	...	...
Total ..	29,373	51,182	37,903	66,705	8,530	15,523	...	...

51. The increase in Gingelly-oil seed is due to increased cultivation chiefly in the talooks of Trinomallay, Kullacoorchy, Villapuram, and Tindevanam, owing to the heavy rain which fell in those parts during January 1867; while the increase in the culture of ground-nut was confined to the talooks of Cuddalore and Villapuram, and for which the rain in August and September in those talooks was propitious.

Abstract Statement showing the general result of Land Revenue Settlement in comparison with the previous year.

52. The subjoined Abstract Statement exhibits the general result of the Land Revenue Settlement for the preceding and past Fuslies, including Miscellaneous items. The total amount for Fusly 1277 is Rupees 26,03,794-3-9 resulting in a net decrease of Rupees 3,83,710-6-11 due, as already explained, to the greater remissions in Fusly 1277 for the causes stated:—

Items.	1276.		1277.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Permanently settled... ...	8,636	4 1	8,636	4 1	.....	... ...	.....	... ...
2. Jodi on Shrotriem, etc., villages	21,691	7 1	21,691	7 1	.....	... ...	.....	... ...
3. Ryotwar	28,90,777	2 2	25,04,598	11 10	.....	... ...	3,86,178	6 4
4. Miscellaneous	66,399	13 4	68,867	12 9	2,467	15 5	.....	... ...
Total	29,87,504	10 8	26,03,794	3 9	2,467	15 5	3,86,178	6 4

53. I will now endeavor briefly to explain the variations under the several heads.

I. Permanently settled.
II. Jodi on Shrotriem villages.
III. Ryotwar.

54. These two items call for no remark.

55. The decrease under this head is due almost entirely to the larger remissions granted in the past year.

IV. Miscellaneous.

56. The increase here is attributable to the increase gained in the item of "Land cultivated but not included in the Jummahbundy."

Land Revenue and Miscellaneous Items.

57. The total result of the year, both Land Revenue and Miscellaneous, is exhibited in the following Comparative Statement. The settlement beriz of Fusly 1277 is Rupees 37,45,611-15-8, or a net decrease of Rupees 3,42,330-15-6, as compared with the year before:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Land Revenue, inclusive of Miscellaneous..	29,87,504	10 8	26,03,794	3 9	.....	... ...	3,83,710	6 11
2. Abkarry do... ...	2,70,274	4 3	2,70,396	8 7	122	4 4	.....	... ...
3. Salt do... ...	6,27,289	3 4	6,11,169	3 3	.....	... ...	16,120	0 1
4. Sea Customs do... ...	44,158	1 2	64,652	12 0	20,494	10 10	.....	... ...
5. Land do. do... ...	50,562	6 0	61,060	4 1	10,497	14 1	.....	... ...
6. Stamp do... ...	98,586	5 9	1,21,153	11 0	22,567	5 3	.....	... ...
7. License-tax	9,546	0 0	13,385	5 0	3,839	5 0	.....	... ...
Total... ...	40,87,920	15 2	37,45,611	15 8	57,521	7 6	3,99,830	7 0

58. The variations in the collections of current demand and of arrears in all sources of revenue, as compared with the preceding Fusly will be explained.

59. A Comparative Abstract of collections is subjoined according to Form B.:—

Items.	Fusly 1276. Arrear.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrear.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled	1,712	7,763	9,475	836	6,827	7,663	.....	1,812
Jodi and Shotriem, etc., villages	6,567	16,077	22,644	5,155	12,623	17,778	.....	4,866
Ryotwar	1,01,749	28,40,129	29,41,878	43,407	23,21,667	23,65,074	.....	5,76,804
Miscellaneous Items	24,055	50,154	74,209	14,646	27,640	42,286	.....	31,923
Total	1,34,083	29,14,123	30,48,206	64,044	23,68,757	24,32,801	.....	6,15,405
Abkarry	11,990	2,10,696	2,22,686	59,578	2,25,736	2,85,314	62,628	.....
Salt	.....	6,27,289	6,27,289	.....	6,11,169	6,11,169	.....	16,120
Sea Customs	.....	44,158	44,158	.....	64,653	64,653	20,495	.....
Land Customs	.....	50,562	50,562	.....	61,060	61,060	10,498	.....
Stamps	.....	98,586	98,586	.....	1,21,154	1,21,154	22,568	.....
Licensetax	.....	9,546	9,546	.....	13,385	13,385	3,839	.....
Grand Total	1,46,073	39,54,960	41,01,033	1,23,622	34,65,914	35,89,536	1,20,028	6,31,525
Net decrease	.....	.....	.....	.....	.....	.....	.....	5,11,497

I. Permanently settled.
II. Jodi on Shrotriem, etc., villages.

60. The decrease in the collection under these heads is owing to a smaller amount of arrears outstanding at the beginning of Fusly 1277, as well as to the non-collections of the current year's demand within the close of the Fusly.

III. Ryotwar.
IV. Miscellaneous.

61. The decrease in the collections under these heads is owing: first, to the small amount of arrears outstanding at the beginning of Fusly 1277; secondly, to the temporary suspension of the Land Revenue Collections under the Board's authority*; and thirdly, to the falling off in the Settlement beriz of Fusly 1277.

*Board's Order, 24th January 1868, No. 601.

Abkarry.

62. The increase of Rupees 62,628 in the collections under this head is owing: first, to the large amount of arrears outstanding at the beginning of Fusly 1277, having been fully collected, and secondly, to the more punctual payment of the current kists.

Salt.

63. The decrease of Rupees 16,120 in the collection of salt revenue is explained: first, by there having been a deficiency of salt in store for sale in the southern pans of Teagavelly, Goondalum and Killay; secondly, to less exportation by sea on private account; and thirdly, to the adjustment in Fusly 1277 of the price of salt supplied to the French Government, Pondicherry, of the second and first instalments of Fuslies 1276 and 1277, respectively; while in Fusly 1276 the adjustment was made for the two instalments of Fusly 1275 and first instalment of Fusly 1276. The following Comparative Statement shows the sales at all the salt pans in the district during the year under report:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Merkanum	3,85,090	4,27,091	42,001	.....
2. Teagavelly	63,315	47,863	.....	15,452
3. Killay	73,764	68,604	.....	5,160
4. Goondalum	1,01,152	65,137	.....	36,015
	6,23,321	6,08,695	42,001	56,627
Miscellaneous	3,968	2,474	.....	1,494
Total	6,27,289	6,11,169	42,001	58,121
Net decrease	.....	.....	.....	16,120

64. The increase in the sales at Merkanum may reasonably be attributed to the absence of any salt in the southern stores which drove many to Merkanum, while the decrease at the latter depôts is accounted for by there being no salt in store.

65. The quantity sold for home and inland consumption, and that supplied to the French Government, as well as exported to other places by sea will be found in the subjoined Abstract Statement:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Home consumption	2,09,103	2,08,660	.....	443
2. Inland do.	1,60,095	1,63,393	3,298	.....
3. Exportation by sea	52,800	9,060	.....	43,740
4. Supply to French Government	62,139	40,889	.....	21,250
	4,84,137	4,22,002	3,298	65,433
Net decrease	.....	.....	.....	62,135

66. The decrease under the first head is trifling, and calls for no remark.

67. The increase under the second head is attributable to the fluctuations in the traffic of salt for the inland markets.

68. The decrease under the third head is simply because the demand for export was less in Fusly 1276 than in the year before.

69. The decrease under the fourth head is owing to the adjustment in Fusly 1277 of the price of salt supplied to the French Government, of the second and first instalments of Fusly 1276 and 1277 respectively; while in Fusly 1276 an adjustment was made of the two instalments of Fusly 1275, and the first instalment of Fusly 1276.

70. The Statement No. 11 gives 35,276 maunds, valued at Rupees 5,615-11-0, as the wastage. This amount is about 8 per cent. on the quantity sold, and I solicit sanction to write it off in the accounts.

71. The total quantity of salt in store on the 1st July 1868 was 3,40,353 Indian Maunds, the quantity measured up to 30th October 1868 out of the total quantity manufactured according to the Dittum was maunds 3,33,205, and the quantity remaining for measurement was estimated at maunds 1,655:—

	IN. MDS.	
Stock on hand on the 1st July 1867	4,35,481	
Manufactured during Fusly 1277	3,62,150	
		7,97,631
Deduct—		
Quantity sold in Fusly 1277	4,22,002	
Wastage	35,276	
		4,57,278
Net quantity remaining in store on the 1st July 1868, including 21,600 maunds supplied to the French Government		3,40,353

Sea Customs.

72. The collections under this head show a net increase of Rupees 20,495, owing to the operation of Act XVII, of 1867, and to the increased exports of paddy and rice in the two ports of Cuddalore and Port Novo, and as well to the larger imports of betel-nut at the former port.

Land Customs.

73. The increase in the collections of duty, both on Exports and Imports throughout the Sayer stations of the district, was Rupees 10,498, which is owing to the operation of the Customs Act just quoted, and also to the larger Exports in particular of indigo and ground-nut oil.

Stamps.

74. The revenue from stamps exhibits a satisfactory increase of Rupees 22,568 over and above the preceding year, owing mainly to the operation of the new Stamp Act No. XXVI. of 1867 (Imperial.)

License-tax.

75. The increase of Rupees 3,839 under this item is attributable to the full year's collection having been included in Fusly 1277, while in Fusly 1276 only two months' collections had been brought to account.

Demand, Collection, and Balance of all sources of revenue. Statement No 7.

76. Out of the entire demand of Rupees 37,45,611-15-8, Rupees 34,65,915-4-8 were collected within the Fusly year, leaving a balance of Rupees 2,79,696-11-0; and this balance was again further reduced to Rupees 1,00,540-13-1 by the 30th September 1868, a result which will, I hope, be viewed as creditable considering the season.

	RS.	A.	P.
Land Revenue	57,059	6	11
Abkarry	43,481	6	2
	1,00,540	13	1
Since collected in October and November	24,769	12	2
Net balance on 1st December	32,289	10	9

77. The balance of Rupees 1,00,540-13-1 consists of the two items noted in the margin. In their Proceedings, dated 23rd September 1868, No. 6,771, the Board, at my recommendation, have sanctioned the remission of the entire amount of the Abkarry arrears which reduces the balance to only Rupees 57,059-6-11 under land revenue, and this will, I trust, be shortly realised.

Demand, Collection, and Balance of arrears. Statement No. 8.

78. The arrears on the 1st July 1867 amounted to Rupees 1,69,775-10-0, of which Rupees 1,23,621-14-7 have since been realised within the year just closed, including a sum of Rupees 4,243-10-8 which had been sanctioned to be written off; there remained only Rs. 41,880-0-9 on the 1st July 1868, and since then Rupees 660-7-9 have been collected, leaving a net balance on the 1st October last of Rupees 41,219-9-0.

79. The Statement No. 8 exhibits the details of the accumulated arrears embracing a period of six years, or from Fusly 1271 to 1276.

80. Of these outstanding arrears, amounting to Rupees 41,880-0-9 on the 1st July 1868, Rupees 24,925-7-2* are reported to be recoverable, and Rupees 16,294-1-10 to be irrecoverable in consequence of deaths, desertions, and poverty of the defaulters.

	RS.	A.	P.
Since collected in October and November	1,303	13	11
Balance on 1st December	23,621	9	3

81. In the subjoined abstract the Fasliwar particulars of the latter are given:—

Fuslies.	Land Revenue. RS.	A.	P.
1271	2,051	13	3
1272	330	1	4
1273	889	8	10
1274	1,199	1	2
1275	4,852	5	5
1276	6,971	3	10
Total	16,294	1	10

82. This sum includes Rupees 6,907-13-10 which was the net amount, after deducting subsequent collections as noted marginally, recommended for remisssion in Fusly 1276. I, therefore, recommend that Rupees 9,386-4-0, representing the net sum after deducting the amount for which no sanction has yet been received, may be written off in the accounts.

	RS.	A.	P.
Total amount recommended for remission in Fusly 1276	6,986	0	4
Deduct subsequent collection in Fusly 1276	78	2	6
Balance	6,907	13	10

83. The above amount of Rupees 9,386-4-0 consists of four items, on which I proceed to offer explanation.

84. The amount of Rupees 49-14-0 is suspended from the Jodi of a Shrotriem village and from the Peishcush of a Mootah village in compensation for land taken up by the excavation of a new irrigation channel required for public purposes as well as for one that had been taken up for public roads.

	RS.	A.	P.
Mundagaput Mootah in Cuddalore Talook	37	7	5
Shrotriem Kimanur in Virdachellum Talook	12	6	7
	49	14	0

85. The Statement marked A, accompanying this report, shows the gross income, Jodi, and Peishcush, the description of land destroyed, and the purpose for which it was taken up by Government, the proportionate amount of reduction to be effected in the Jodi and in the Peishcush and the net amount payable to Government.

86. From this it will be observed that the reduction to be made in the Shrotriem, Jodi, and Mootah Peishcush, is Rupees 37-7-5 and 12-6-7, respectively, as stated above. I, therefore, request that the sanction of the Board may be accorded for the permanent reduction of these respective sums from the Jodi and Peishcush of the Shrotriem and Mootah villages, and for the hereafter payment of the reduced amounts respectively of Rupees 217-9-5 and 2,434-1-2, by the Shrotriem and Mootahdars.

87. Rupees 2,452-5-7 are the assessment of rent free land assigned for the pay of Taliaries of the late Chellumbrum and Manargudy Talooks. The collection of the assessment has been kept in abeyance by order of the late Collector. Detailed Statements regarding the revision of the emoluments of this class of servants have been received from the talooks, in reference to the Orders* of Government, and they will be duly submitted by me for the approval and sanction of the Board.

* Vide Orders of Government, 23rd November 1867, No. 2,781, paragraph 3.
Communicated in Board's Proceedings, 21st December 1867, No. 8,243.

88. Rupees 3,434-1-1 are the assessment of certain lands cultivated, but of which the boundaries are in dispute: the Teervah of this land was brought to account by mistake in two villages by the Curnum. The question of boundary will now receive early settlement.

89. Rupees 3,449-15-4 are reported to be irrecoverable owing to deaths, desertions, and poverty of the defaulting ryots, as ascertained during the course of the past settlement; and I therefore recommend that the amount may be remitted. Thus the total sum found to be irrecoverable from the various causes as above explained, and for which remission is now sought, amounts to Rupees 9,386-4-0.

Enclosure A in No. 8.

90. The extent of coercive measures resorted to for the collection of revenue is shown in the subjoined:—

Description of property.		Value of property attached.	Value of property actually sold.
		RS.	RS.
Fusly 1276...	Personal property...	11,612	731
	Real do. ...	9,725	8,812
	Total...	21,337	9,543
Fusly 1277...	Personal property...	8,266	120
	Real do. ...	8,535	8,018
	Total...	16,801	8,138

91. The attachment of property, and that brought to sale in Fusly 1277, is trifling, and I attribute this to the timely relief accorded, and to the temporary suspension of the Land Revenue kists of Fusly 1277, as authorised by the Board at the commencement of the season.

Statement No. 9.

92. The gross collections amounted to Rupees 35,89,537-3-3, while the disbursements

were Rupees 3,26,329-2-8 leaving a surplus of Rupees 32,63,208-0-7; the per-centage of charges in this year has been 9 per cent., a little above the ordinary average of past years.

93. The various items of charges, showing increase and decrease under each head, are given in the following table. Many of these necessarily fluctuate and call for no remark. Some of the more important items of charges I will here explain:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.				
1. Refund of Revenue... ...	27,393 5 8	135 6 7	... ...	27,257 15 1
2. Salary of Collectors, etc.	84,842 6 0	93,482 10 4	8,640 4 4	... ...
3. Tent allowance and house rent... ...	5,923 10 6	4,844 11 9	... ...	1,078 14 9
4. Huzoor and talook establishments...	1,12,762 10 9	1,14,137 10 2	1,374 15 5	... ...
5. Saderwarid... ...	4,517 10 6	2,379 9 6	... ...	2,138 1 0
6. Medical charges... ...	1,159 15 10	1,083 1 3	... ...	76 14 7
7. Contingencies... ...	9,247 4 8	10,594 3 1	1,346 14 5	... ...
Abkarry.				
8. Contingencies... ...	... ...	113 8 0	113 8 0	... ...
Sea Customs.				
9. Salary of the establishment... ...	2,952 15 9	3,027 0 0	74 0 3	... ...
10. Saderwarid... ...	53 2 8	50 6 6	... ...	2 12 2
11. Contingencies... ...	3 12 0	... ...	... ...	3 12 0
12. Drawback... ...	33,786 12 5	19,127 4 7	... ...	14,659 7 10
Land Customs.				
13. Establishment... ...	4,005 9 7	3,097 9 9	... ...	7 15 10
14. Saderwarid... ...	121 15 6	152 7 0	30 7 6	... ...
15. Contingencies... ...	204 1 6	28 13 0	... ...	175 4 6
Salt.				
16. Salary of the Deputy Collector... ...	3,200 0 0	3,000 0 0	... ...	200 0 0
17. Establishment... ...	10,334 9 3	11,143 14 0	809 4 9	... ...
18. Saderwarid... ...	174 6 7	105 1 3	... ...	69 5 4
19. Travelling allowance and Batta...	534 12 0	766 11 0	231 15 0	... ...
20. Manufacturers' sale...	30,018 8 2	35,814 2 9	5,795 10 7	... ...
21. Charges for conveying and storing salt... ...	1,693 13 5	4,493 1 5	2,799 4 0	... ...
22. Export and Import charges... ...	8,242 3 6	7,805 12 0	... ...	436 7 6
23. Contingencies ...	483 11 7	386 11 3	... ...	97 0 4
Stamp.				
24. Commission to Stamp vendors... ...	3,311 0 8	4,162 3 2	851 2 6	... ...
25. Contingencies... ...	45 14 0	54 8 4	8 10 4	... ...
26. Refunds of Stamp duty..	637 0 0	1,099 4 0	462 4 0	... ...
27. Do. of License-tax...	12 0 0	4,343 8 0	4,331 8 0	... ...

94. The decrease of Rupees 27,257-15-1 in the item of Refunds of revenue is owing to no such refunds having been made in the past year, while in the preceding Fusly large sums were refunded to the ryots of Trinomallay and Tindevanum Talooks on account of famine losses, as explained in paragraph 14 of my Settlement Report for Fusly 1276.

95. There is an increase of Rupees 8,640-4-4 in the item of salary of Collectors, etc., over and above Fusly 1276. This is owing in part to the full amount of Mr. Cadell's salary as Collector of the Canara District, having been charged in Fusly 1277.

96. The increase of Rupees 1,374-15-5 in the item of the salary of Huzoor and Talook Establishments is owing to arrears of salary having been charged in Fusly 1277.

97. The decrease of Rupees 2,138-1-0 in the item of Saderwarid is due: first, to non-supply of country paper while in the year preceding the value of country paper, supplied to the village Officers for writing the monthly and annual accounts was charged; secondly, to the purchase of oil and other sundry articles at cheaper rates than in the year before.

98. The increase of Rupees 1,346-14-5, under the head contingencies, is accounted for under several heads; in part to the amount of travelling allowance drawn by Covenanted Revenue Officers at the enhanced rate sanctioned by Government in their Order, dated 16th September 1867, No. 2,180; to the purchase of office furnitures under the sanction of the Board, dated 16th May 1867, No. 3,013; to the charge of larger amount of Establishment Batta; and lastly to the payment of salaries to the extra hands employed temporarily in the Press Office.

Board's Standing Circular Order No. XLII, dated 14th October 1867, No. 6,670.

99. The decrease of Rupees 14,659-9-10 in the item of drawback is due to the less payment made in this year under that head.

100. There is an increase of Rupees 5,795-10-7 and Rupees 2,799-4-0 in the respective items of manufacturer's share and charges for conveying and storing salt; the causes of this have been: first, the increased manufacture of salt in Fusly 1277; secondly, the charges incurred by the conveyance of salt from Merkanum to Goondalum pans; and thirdly, the removal of salt from Teagavelly to the depot at Goondalum, consequent on the abolition of the former depot.

101. The large increase of Rupees 4,331-8-1 in the item of refunds of License-tax is owing simply to the grant of refunds to that additional extent in Fusly 1277 under the provisions of Act XXI. of 1867 (Imperial.)

Working of the village talook and Huzoor accounts.

102. On an examination of the village, talook, and Huzoor accounts, they have been found correct, and have been generally kept agreeably to the prescribed form.

A brief reference to the Register of lands acquired by public servants.

103. The usual Register, in accordance with the Board's Circular Order, dated 13th October 1863, No. 6,843, is kept in my Office, and the several public servants have been warned to furnish a Statement of any land acquired by them but during the Fusly under notice, there have been no returns of the kind.

Remarks on the conduct of the Subordinate Officers.

104. There have been no changes amongst the Covenanted Officers of the district since the date of my last Report, the Junior Assistants excepted; but the Deputy Collector on general duties, Mr. Wright, has been replaced by Sree Baliah who was recently confirmed in the post.

105. I have little to add to the testimony borne by me in my last year's Report to the general ability and efficiency of all the agency engaged with me in the administration of the district. Mr. Lister, my Acting Head Assistant, of whom I had then but slight experience, has since shown himself to be a very efficient Officer, and his ability, energy, and judgment, were fully put to the test during the past trying season. Mr. Robinson found him a very able Assistant, and his management of his division, and conduct of business, generally, entitles him to my highest commendation. Mr. Gribble, my present Senior Assistant, also deserves notice, since he took part in the Settlement and otherwise gave me valuable aid when the district was for a time deprived of its full complement of European Officers. He did well when in charge of the Head Assistant's division, during

the time Mr. Lister was specially deputed under Mr. Robinson, and again he held charge of the Sub-Collector's Office for six weeks, and proved himself very competent, lacking only experience which can alone be acquired with time.

106. I have only to repeat the testimony borne in my last year's Report to the conduct of his duties by my Treasury Deputy Collector, Varda Achary. The Board and Government well know the onerous and responsible nature of the labors devolving on this Officer, and I feel myself very fortunate in having Varda Achary at the immediate head of so important a department. I have very recently had occasion to place my opinion of him on record when addressing the Board on the detailed working of the Treasury in my district, and I make no doubt that Varda Achary's qualifications will have been equally appreciated by the Head Offices of Account at Madras.

107. Amongst the Tahsildars of the district there are one or two whom I should be very glad to see replaced by more competent and efficient men. The present Rules do not admit of pensions until after thirty years without a Medical Certificate; and it is both invidious and hard to look for that high standard of efficiency in servants of the old school, which is now commonly found in the educated Natives of the present day; and thus, when a contrast is instituted by the proximity of talooks presided over by men of the two classes, the result is inevitably unfavorable to the former; but it would be unfair to expect of them qualifications which in their time were not required for the Office, and when in their early service they had been found equal to all that was looked for from a Tahsildar. For this cause, I have felt bound to bear with defects and short-comings which would not be passed over in their successors of the rising generation. The evil I conceive lies in the necessity for a Medical Certificate to enable retirement before thirty years' completion of service, and I would urge a relaxation of this Rule in respect to old servants by reducing the period from thirty to twenty-five years. I think, by this modification, both Government and the public would benefit, as they would no longer be saddled with inefficient men who are quite willing to retire, but who are precluded by the existing Pension Rules. I can compel a public servant to take his pension after thirty years, but he is prohibited from doing so before that time, unless through physical incapacity, to be certified by a Medical authority. The most hale and robust Tahsildars in this district, I speak of two in particular, are perhaps the most inefficient and useless I have, but neither of these men have completed twenty-five years' service; consequently unless I were to get them turned out on the plea of unfitness under the requirements of the present day, they must be kept on another five or more years, despite their disqualifications, provided they are in the interim guilty of no moral delinquency or wrong doing. I think the question is deserving of consideration, and this place seems appropriate to notice it, as the functions of the head of a talook are intimately connected with the revenue collections, for which he is answerable, though undoubtedly there are higher duties, a knowledge of which, now-a-days constitutes the test of a Tahsildar's qualifications for this grade of office.

108. Of my Sheristadar, I have so often recorded my favorable opinion, that I need only endorse what I have before written. The other head ministerial servants in my immediate office have well and ably discharged their several duties during the year under notice.

Submission of the Sub-Collector's Report.

109. The Sub-Collector's Report on the settlement of his talooks accompanies this.

Explanation for the delay in submitting the Settlement Report of the district.

110. I cannot close this Report without offering my apologies for the delay in its submission. The Board will be aware that I was on leave between 7th September and 7th December, and on my departure the materials for the Report were not ready, and it was only in November that I learnt that Mr. Arbuthnott, my *locum tenens*, wished me to prepare it; and while on the Hills I was unable to do this, but having had the needful statements of particulars with me, I have been enabled to work at it since my return, and to complete it within a week of my re-assuming charge of the

district. The very unusual delay there has been in its despatch requires this explanation at my hands, and I trust it may be accepted under the exceptional circumstances stated.

(Signed) C. W. READE,
Collector.

CHENGAMAH,
11th December 1868.

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SUB-COLLECTORATE.

I HAVE the honor to report on the settlement of the Sub-division for Fusly 1277, and to submit the Statements in the forms prescribed by the Board of Revenue in their Circular Memorandum, No. 787, of the 14th August 1866.

2. The settlement was conducted by me at Verdachellum, Tittagudi, Mangalur, Mannargudi, Ammapettai and Porto Novo, from 15th January to 9th April 1868, as shown in column 9 of Statement No. 1. The number of fresh puttahs issued in the Fusly is 2,225, and old puttahs modified by additional entries amount to 12,493, or in all 14,718 puttahs which actually fall under the head "Puttahs distributed" columns 4 and 5. The number of old puttahs remaining unaltered is 59,506, and thus the total number of puttahs new, old, and modified, amounts to 74,224, or 2,285 in excess of the previous Fusly. As remarked in paragraph 2 of my report for Fusly 1276, there were numerous cases brought to notice at Jummahbundy, in which puttahs were found to be still standing in the names of persons, who had died ten or twelve years ago, and in all cases where no objection was made to entering the name of the proper heir, such alteration was at once made according to the Board's Standing Circular, No. XLIII. of 1867. In the number and tenure of villages, there has been no alteration in the year.

3. Statement No. 2 shows the average prices of the principal grains during the Fusly 1277. Column 7 of the Comparative Abstract shows a great falling in prices from those of the preceding Fusly 1276, although on the whole average prices of the last ten years there is a slight rise of price observable, as entered in column 5.

4. Statement No. 3 shows the ryots' holdings and cultivation with subsequent alteration made, and the annexed Memorandum shows increase or decrease under each item in comparison with the results of last Fusly:—

Comparative Abstract.

Items.	Fusly 1276.		Fusly 1277.		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.
Ryots' holding	307,774	9,61,902 5 1	315,034	9,48,915 8 9	7,260	... ...	...	12,986 12 4
Deduct—								
Land resigned	10,461	22,327 14 5	13,288	28,038 0 5	2,827	5,760 2 0	...	... ...
Do. sold or transferred	7,314	43,827 3 2	650	2,584 5 3	...	... ...	6,664	41,242 13 11
Do. become useless or appropriated to some public purposes...	89	210 2 8	449	1,269 7 1	360	1,059 4 5	...	... ...
Total...	17,864	66,365 4 3	14,387	31,941 12 9	...	... ...	3,477	34,423 7 6
Remainder	289,910	8,95,537 0 10	300,647	9,16,973 12 0	10,737	21,436 11 2	...	... ...
Add—								
Land taken on Durkhast	24,827	52,500 10 6	27,293	57,999 10 11	2,466	5,499 0 5	...	... ...
Do. obtained by transfer	297	877 13 5	650	1,789 2 1	353	911 4 8	...	... ...
Total...	25,124	53,378 7 11	27,943	59,788 13 0	2,769	6,410 5 1	...	... .
Total holdings	315,034	9,48,915 8 9	328,590	9,76,762 9 0	13,556	27,847 3	...	... ...
Waste remitted	784	2,522 7 5	2,418	10,512 10 3	1,634	7,990 2 10	...	... .
Remainder..	314,250	9,46,393 1 4	326,172	9,66,249 14 9	11,922	19,856 13 5	...	... ...
Actual cultivation... ...	293,071	9,00,345 11 9	300,378	9,16,243 0 11	7,307	15,897 5 2	...	... ...
Waste charged	21,179	46,047 5 7	25,794	50,006 13 10	4,615	3,959 8 3	...	... ...

5. The extent of holdings at the commencement of the Fusly was acres 3,15,034, assessed at Rupees 9,48,915-8-9, from which deducting the land assigned, transferred from one head to another, and that appropriated for public purposes, amounting to acres 14,387, assessed at Rupees 31,941-12-9, and adding the fresh lands taken up, the result at the close of the Fusly was acres 3,28,590, assessed at Rupees 9,76,762-9-0, as shown in columns 31 and 32, exclusive of second crop water-rate assessment, and Road Cess, which amount to Rupees 84,760-8-2, as entered in columns 49, 51, and 52.

	Acres.	Rs.	A.	P.
Land relinquished	13,288	28,088	0	5
Do. sold for arrears of revenue, but purchased by Government	9	13	7	6
Do. become useless and set aside for public purposes	340	992	1	0
Do. transferred from Nunjah to Punjah, and *vice versa*	650	2,584	5	3
Do. transferred as Devastanam Maniem	50	172	0	2
Do. redeemed under the Freehold Rules	10 decimals.	0	8	9
Do. granted to the Parur Zemindar on Cowle terms free of assessment for three years, but hitherto *improperly entered* in the puttahs of other ryots, and now deducted therefore in Fusly 1277	50	91	5	8
	14,387	31,941	12	9

6. The Comparative Statement in paragraph 4 exhibits an increase in the total holding of acres 13,556, representing an assessment of Rupees 27,847-0-3. There is an increase observable in the items "Land resigned," "Waste remitted" and "Waste charged" in the case of the first two, in consequence of the unfavorable character of the season; while the latter is chiefly for portions of fields, the assessment of which was charged, as remission was refused on portions of fields unnecessarily left waste. In the extent of actual cultivation, there was a total increase of acres 7,307, chiefly Punjah, assessed at Rupees 15,897-5-2. The commencement of the year was promising, and much fresh land was taken up; but later on in the season there was a great deficiency of rain and consequent failure of crop.

7. Enclosure B. in Statement No. 3 shows the extent of cultivation of sugar-cane, cotton, and indigo, and the subjoined Comparative Memorandum shows an increase in the extent of land cultivated, although from the land being inferior in value the total assessment of it is less than that of last year.

Products.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Sugar-cane	171	727	211	910	40	183	.....	.....
Cotton	35,653	56,072	38,626	41,021	2,973	.....	.....	15,051
Indigo	2,297	2,950	1,848	3,832	551	882	.....	.....

8. Enclosure C. in No. 3 is blank, as there were no Cowle granted during the Fusly.

9. The annexed Memorandum exhibits the principal sources of irrigation, extent of Ayacut, and cultivation under each source, as compared with the Fusly 1276.

Memorandum.

Sources of irrigation.	Ayacut.	1276.		1277.		Increase.		Decrease.	
		Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.
	Acres.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Coleroon, Lower Anicut	74,616	71,971	408,415	71,810	406,328	...	...	160	2,087
Vellar, Shetiyatope Anicut	13,661	12,409	80,380	12,770	84,094	361	3,714	....	...
Total	88,277	84,380	488,795	84,580	490,422	361	3,714	160	2,087

10. There were three ruined tanks made over to individuals in 1277 according to the rules of 1863, after personal inspection by me and approval by the Engineer Officer. There were numerous *other applications for leave to construct* small private tanks which similarly were disposed of after personal inspection.

11. Statement No. 4 gives particulars and explanation of remissions granted under different heads in comparison with the past Fusly. The remission on Nunjah waste, amounting to 2,418 acres, assessed at Rupees 10,512-10-3, does not, however, appear in this Statement, as it is entered in Statement No. 3, columns 33 to 38. Under the heads Kasar, Shavi, and Palanashtam, or remission on Punjah land, there is a total increase of Rupees 71,764-10-8, the grant of which was necessitated by the peculiarly unfavorable character of the season. The increase under the head of Cowle remissions arises from an increased interest in planting and the assignment in 1277 of land under the Tope Rules to the extent of Acres 16,633 assessed at Rupees 358-2-4 in Virdachellum Talook.

12. Statement No. 5 shows the Demand, Collection, and Balance of the Land Revenue Miscellaneous items. The demand for Fusly 1277 was Rupees 26,444-10-4, which is much about the same as of last year.

13. Statement No. 6 shows the Demand, Collection, and Balance of Shrotriem villages for 1277. There were arrears of Peishcush to the amount of Rupees 902-10-5 at the close of the Fusly, which has been reduced to Rupees 372-10-2 by subsequent collection. Of this sum, Rupees 37-6-7, forming the arrear of Kinanur in Virdachellum Talook, is to be remitted, as it represents the proportion of the Peishcush for Fuslies 1275, 1276, and 1277, on certain land taken up for a Government irrigation channel at Valayamadevi. As at present application for remitting this has to be made each year, it would be more convenient to have sanction given *once for all* to remit this amount of Rupees 12-7-7, and thus permanently reduce the annual Peishcush from Rupees 230 to Rupees 217-8-5.

14. Statement No. 7 shows the Demand, Collection, and Balance on all sources of revenue, current and arrears. The balance to be collected for Fusly 1277 was Rupees 28,171, as entered in column 6, and the arrears for the previous Fuslies were Rupees 8,233-3-3 as entered in column 13, giving a total arrear of Rupees 36,404-3-3 outstanding on the 1st of August 1868, chiefly from the Chidambaram Talook.

15. Enclosure A. in No. 7 exhibits the collection, both current and arrears, of all sources of revenue within the Fusly and balance outstanding.

16. No. 8 is the statement of collection during the Fusly 1277, on account of previous year's arrear under all heads. There was a sum of Rupees 25,856-10-4, under the three heads of Ryotwar, Jodi on Shrotriem, and Miscellaneous to be recovered at the beginning of the Fusly, of which a sum of Rupees 17,521-5-7 was collected within the Fusly, leaving a balance of Rupees

8,335-4-9. Subsequent collection reduced this sum to Rupees 8,233-3-3, of which the sum th can be recovered is only Rupees 1,613-0-9, as entered in column 9 of the Statement, the satisfacti of which, by attachment of the land, is in course of progress. For the remaining sum of Rupe 6,620-2-6, land has been attached and sold, but without satisfying the demand, and therefore th sum will have to be abandoned and remitted.

Items.	1271.	1272.	1273.	1274.	1275.	1276.	Total.
Assessment on land improperly charged in two villages ...	...	...	...	4 8 0	415 5 4	442 13 9	862 11 1
Do. on land newly proposed as emolument for Talliary office...	...	...	...	.....	2,452 1 10	2,452 5 7	4,904 7 5
Do. on land sold for arrears of revenue but not realised	1 0 6	...	4 3 2	30 15 3	42 11 9	260 7 4	339 6 0
Poishcush on land taken up from Shrotriem village for an irrigation channel	...	...	...	.....	12 7 7	12 7 7	24 15 2
Assessment remitted after Jummahbundy...	...	...	...	.....	182 [illegible] 0	236 10 9	419 3 9
Do. improperly charged on land after it had been redeemed under Freehold Rules...	...	...	...	.....	0 2 0	0 8 9	0 10 9
Do. charged on Inam land incorrectly in addition to quit-rent	...	...	...	.....	25 8 0	.....	25 8 0
Do. improperly charged on Inam land after it had been relinquished	...	...	...	.....	10 4 0	.....	10 4 0
Do. improperly charged on land that had been attached by Government and was not in the possession of any one	...	...	...	.....	.....	33 0 4	33 0 4
Total...	1 0 6	...	4 3 2	35 7 3	3,141 1 6	3,438 6 1	6,620 2 6

17. Enclosure A. in No. 8 shows the extent to which coercive process was employed in t collection of revenue during Fusly 1277, under the provisions of Act II. of 1864. This measu was adopted in the cases of 390 defaulters in 126 villages, and property estimated at Rupees 4,2

attached on account of arrears of Rupees 4,968-13-2, but the value of property actually sold amounts to Rupees 1,760.

18. The extent of land granted in Fus[illegible]277 under the Tope Rules of 1848 in the Virdachellum Talook amounts to acres 166·33 assessed at Rupees 358-2-4—namely, Public Tope 28·46 and Private Tope 137·87 acres. The total assignment of land under this head, inclusive of the grant of previous year, is—

	Public Tope.			Private Tope.			Total.		
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.
	ACS.	DEC.	RS. A. P.	ACS.	DEC.	RS. A. P.	ACS.	DEC.	RS. A. P.
Virdachellum	49	35	107 14 11	422	79	1,057 10 3	472	14	1,165 9 2
Chidambaram	6	74	8 7 0	228	90	462 6 8	235	64	470 13 8
Total...	56	9	116 5 11	[illegible]	69	1,520 0 11	707	78	1,636 6 10

The cases are examined at each Jummahbundy to see whether the proportionate amount of land has been actually planted, as required by the rules.

As already reported a great deal was done during the year in the plantation of palmyras in waste sandy soil by the sea-coast; the formation of plantations of Babul in each village, to provide small timber for agricultural purposes; and the protection of existing scrub jungle for firewood. Bamboo seed was also obtained from South Canara, and put down along various channels.

Acquisition of land by Public Servants.

20. No lands have been reported as having been acquired by officials during the Fusly, except cawnies 7-12-2 of Punjah waste assessed at Rupees 25-4-10 granted to the Tahsildar, Venkitta Subbayer, for planting a private tope and constructing a private tank; as also an extent of Cawnies 0-6-0 of dry land assessed at Rupees 1-2-3 purchased by my Sheristadar Kanakasabai Moodelliar with my permission for the purpose of a Burial-ground and garden. It was also brought to notice that Appasami Pillai, Sub-Magistrate of Buwanagiri, had for some years held a garden of Cawnies 0-11-2 assessed at Rupees 1-0-11, which previously belonged to Mr. Æ. R. McDonell, in whose, name the puttah still stands. He is said to have told the Sub-Magistrate, on leaving the district to look after it, and keep it up, but there is nothing on record to show this.

Season and health.

21. The season of Fusly 1277 was unfavorable. The rain-fall averaged twenty-one or twenty-two inches, and though this was found sufficient for Punjah crops that were put down at a proper time, there was a great deal of land where the holders were not ready to take advantage of the earlier rain, and had put off sowing till later in the season, which from the failure of the later rain resulted in loss or deficiency of crop. It was, therefore, found necessary, as there was on the whole a great deal of loss in this way all over the Sub-division, to grant a general and proportionate remission in the villages which had suffered most according to the directions of the Board of Revenue. I am happy, however, to report that there was not much sickness, and especially that cholera did not make its usual appearance in Chidambaram this year, owing possibly to timely sanitary measures having been adopted during the feasts. A few cases occurred during the year in the neighbourhood of Chidambaram and at Mannargudy, Virdachellum and other parts, but the total mortality was not large. Murrain prevailed in both the talooks to a considerable extent, and the loss of cattle appears to have been great.

Vaccination.

22. The Dresser accompanied the Office when on circuit, and rendered his services in vaccination as far as he could. The following Statement shows the result of his operations:—

Statement of children vaccinated from 1st July 1867 to 30th June 1868.

Villages.	Number vaccinated.	Number successful.	Number unsuccessful.	Remarks.
Pudupettai	2	.....	2	
Virdachellum	27	25	2	
Total...	29	25	4	

Village Accounts.

23. The Village Accounts were examined at Jummahbundy time, and were generally found to have been kept in better order than in the previous Fusly.

The Talook Treasuries were examined, rain-gauge accounts inspected, and the Gumastahs who had charge of them examined. The Sub-Jails at each station in the Sub-division were also examined as to accommodation, security, state of repair, and cleanliness.

(Signed) W. F. HATHAWAY,
Sub-Collector.

(True Copy.)

(Signed) C. W. READE,
Collector.

SETTLEMENT REPORT
OF
TANJORE.

I HAVE the honour to submit the following report on the Settlement of the revenues of this district for Fusly 1277, (A. D. 1867-68,) accompanied by the prescribed Statements as per list enclosed.

Places at which the Settlement was made.

2. The annexed Statement shows the names of the Officers by whom, and the places at which the Settlement of the several talooks was conducted:—

Names of the Officers.	Name of the Talook.	Stations were Jummahbundy was made.	Period occupied for the Settlement of each Talook.
G. L. Morris, Esq., Collector	Combaconum ...	Combaconum	11th to 14th March 1868.
	Puttukottai	Puttukottai	4th and 5th May ,,
		Setubavachuttrum ...	12th to 16th ,, ,,
J. W. Best, Esq., Acting Sub-Collector.	Negapatam ...	Negapatam	9th March to 15th May 1868.
		Kivalur	
		Tirukaravasul	
		Trivalur	
	Nannilam.....	Nannilam	16th May to 9th June 1868.
		Kuduvasal	
		Kuruvadi.....	
		Peralam	
L. R. Burrows, Esq., Acting Head Assistant Collector.	Mayaveram ...	Mayaveram	23rd, 24th, and 27th April, and 11th, 13th, and 30th May.
		Tranquebar	17th and 18th April.
		Tiruvadutorai	28th April.
	Shealli	Shealli	7th and 8th May.
		Caveripatam	9th and 29th ,,
C. A. Bird, Esq., Assistant Collector.	Combaconum....	Combaconum	14th to 18th, 20th, 24th, and 27th March; 1st, 3rd, 6th, 8th, 9th, 13th, 15th, 18th, 20th, 28th, and 30th April; 1st, 4th, 5th, 20th, and 28th May; and 1st, 18th, and 22nd June.
A. Ramachendra Row, Third Class Deputy Collector.	Tanjore	Tanjore	12th to 31st March; 6th, 7th, and 27th April to 25th May, and 5th, 6th, 9th, 10th, 12th, and 13th June.
		Tiruvadi	
		Milattur	
		Vallam.....	
A. Srinivasa Row, Fourth Class Deputy Collector.	Mannargudi.....	Mannargudi.....	24th February to 2nd March, and 15th, 16th, and 18th to 22nd May.
	Tritrapundi.....	Tritrapundi	28th to 31st May, and 1st, 2nd, 10th to 12th, 22nd, 23rd, 27th, and 29th June.

Puttahs under Ryotwar Settlement.

3. The total number of Land Revenue puttahs under Ryotwar Settlement during the past year, inclusive of Mottamfaisal villages, *was 1,12,606 against 85,709 in the year preceding.* The difference consists of 20,509 puttahs now for the first time given in those Mottamfaisal villages in which the puttah system remained to be introduced, and 6,388 which represent the actual increase in the number of holdings resulting from their sub-division in ordinary course, by sale, partition, and other similar causes. Of the number of old puttahs abovementioned, 37,735 were renewed, 42,229 retained with the alterations which took place during the year noted therein, and the remaining 5,745 remained unaltered. The total number of new puttahs issued during the past year was thus 20,509+6,388+37,735=64,632.

Puttahs introduced in Mottamfaisal villages.

Vide Board's Procs., 10th April 1865, No. 1,911, also 29th June 1865, No. 3,615.

4. Much progress was made during the year under report in introducing the puttah system in Mottamfaisal villages as directed in the Board's Proceedings marginally noted. It remains yet to be introduced in only eighty-six villages and eight hamlets out of 2,357 and 2,389, the total number of villages and gardens respectively under this mode of settlement, the number of puttahs remaining to be given being 5,272 out of the total number of 1,17,878.

Variations in the number and tenures of villages.

5. The variations which have taken place in the number of villages, under the different heads of Settlement, consist only of the transfer of two villages from Amani and of one hamlet from Olungu to Mottamfaisal. As the Board are aware, the re-arrangement of villages in connection with the re-organization of the village establishment in this district, sanctioned in the Proceedings of Government noted in the margin, was introduced during the year under report, and for facility of comparison, therefore, I have shown in the subjoined table, for both the past and preceding years, the number of villages and hamlets as now formed by clubbing together small and insignificant ones, and splitting up those which were of an inconveniently large size.

8th October 1867, No. 2,359.

		Number as it stood in Fusly 1276.		Number as it stood in Fusly 1277.		
		Villages.	Hamlets.	Villages.	Hamlets.	
Taraff or Government villages.	*Taraff or Government Villages.*					
	Field assessed	772	725	772	725	
	Mottamfaisal	1,583	1,663	1,585	1,664	Two villages transferred from Amani and one hamlet from Olungu to this head, account for the increase.
	Olungu rented, affected by price	...	2	...	1	The transfer of one hamlet to Mottamfaisal, accounts for the decrease.
	Olungu rented, but not affected by price	54	104	54	104	
	Grain rented	...	1	...	1	
	Amani	2	1	...	1	The two villages which were under this head last year, have been transferred to that of Mottamfaisal.
	Total Taraff or Govt. villages	2,411	...	2,411	...	
Inam, etc.	*Inam, etc.*					
	Poliaput	251	...	251	...	
	Sarvamaniem	453	...	453	...	
	Shrotriem	600	...	600	...	
	Fixed money rented	46	...	46	...	
	Permanently grain rented	11	...	11	...	
	Ardamaniem or half assessed	6	...	6	...	
	Mokasa	139	...	139	...	
	Total Inam, etc.	1,506	...	1,506	...	
	Towns not paying any revenue to Government	17	...	17	...	
	Sudhapal or entirely waste	...	5	...	5	
	Jungle	1	...	1	...	
	Grand Total	3,935	...	3,935	...	

Season.

6. The season was on the whole an unfavourable one. As will be seen by the annexed table, the total quantity of rain-fall during the year was only a little more than that registered in Fusly 1275, which was one of the most adverse seasons on record. Such rain as fell was, furthermore, irregular, and in the upland parts of the district, where it is most required, it was particularly scanty. The consequence was, that in the parts last mentioned, the crops, both dry and wet, to a great extent failed:—

Months.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.
	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
April	...	5·61	1·39	1·9	·16	·38
May	·82	1·37	3·02	3·1	·4	3·92
June	1·87	3·	·5	·15	1·35	·12
July	3·92	3·92	1·7	2·55	·53	·99
August	3·54	3· 1	4·5	1·53	2·3	1·95
September	7·99	2·04	2·4	3·4	1·9	3·17
	18·14	19·04	13·51	12·63	6·64	10·53
October	5·72	13·03	15·9	5·	6·4	4·7
November	12·73	10·07	3·5	4·35	6·15	4·44
December	12·81	13·29	2·	·7	8·6	1·28
January	·93	...	1·	...	·07	3·4
February	2·12	...	...	·5	...	·01
March	3·55	...	...	...	...	...
	37·86	36·39	22·4	10·55	21·22	13·83
Total:	56·	55·43	35·91	23·18	27·86	24·36

7. In the delta, there was, however, a regular and steady supply of freshes, which went to make up for the deficiency of the local monsoon. Thus, except where the irrigation was dependent on sources of a precarious nature, the wet cultivation in the delta yielded a more or less full outturn.

Sanitary condition.

8. The health of the district, during the year under report, was tolerably good, and mortality from epidemic diseases was on the whole much less than could have been expected in a season more or less generally characterized by drought like the past. Cholera prevailed in different parts of the district at the usual periods of the year, but it was in comparatively few cases that it proved fatal. A result which must be attributed to the more general distribution of European medicines by means of Public Dispensaries, as well as through the agency of local Revenue Officers, and in a

measure also to the greater attention now paid to sanitary measures. The effect of drought, however, showed itself in the more extensive prevalence of Fever and Small-pox, more especially the latter, the number of deaths caused by it having been much larger than in the year preceding. The table entered in the margin shows the amount of mortality from the epidemics abovementioned, as well as from other diseases during the past year, as compared with the preceding.

	Fusly 1276.	Fusly 1277.
From Cholera	9,425	5,617
Small-pox	1,741	3,350
Fever	4,838	4,833
Other diseases	19,547	17,808
	35,551	31,638

9. *Diseases among cattle* also prevailed, but not to any considerable extent or with any great virulence, and, on the whole, the year under report may be said to have been even more favourable to agricultural stock than to men.

Prices.

10. The average selling price of paddy grain during the past year according to returns of village sales was Rupees 1-3-11⅝ per Tanjore Kalam, or about Rupees 145 per Madras Garce, being about 18 per cent. lower than the similar average rate of the year preceding, but still about 160 per cent. over the standard commutation rate. In comparing the ruling prices of the past with the preceding year, it must be remembered that the year last mentioned, namely, Fusly 1276, was preceded by a season of unprecedented drought which caused a general scarcity in many districts during the following year, thus raising the prices of food grains to almost famine rates. The falling off during the year under report is due in a measure also to the large stores of grain, which the Mirassidars of the Tanjore delta had hoarded up in previous years in expectation of a rise in prices and which had not been fully realized.

	Per Tanjore Kalam of paddy.	Per Madras Garce.
	RS. A P.	RS. A. P.
Standard price	0 7 8⅜	55 12 11
Commutation price of Fusly 1276	0 1 8¾	176 13 11
Do. do. of do. 1277	1 3 11⅜	144 12 5
Increase above the standard	0 12 3¾	
Per-centage	159¼	
Decrease below last Fusly	0 4 5⅝	
Per-centage	18¼	

11. Viewed apart from the preceding two years, the prices of grain during the year under report were only in keeping with the high rate which they have more or less maintained for the last ten years. This rate may now well be said to have attained a state of permanency, and it being, as I have said in my former reports, the necessary consequence of the generally progressive state of the country, any material falling off therein seems to be out of the question.

Wages of labour.

12. Wages of labour have, generally speaking, nearly kept pace with the price of food; and with inviting labour markets in Ceylon and other more distant Colonies, in addition to the daily increasing demands within the district, the labouring classes have, except in particular and isolated instances, been subjected to no great pressure for food.

Ryots' Holdings.

13. The aggregate area comprising the Ryots' holdings during the year under report, as shown in the subjoined comparative table, was 10,09,394 acres, exhibiting an increase of 6,679 acres over the preceding year, being the result of 8,716 acres newly taken up, *plus* 338 on account of two villages transferred from Amani to the head "Ryotwar" against 2,375 given up or rendered unfit for cultivation. The amount of the assessment on the total extent of the holdings was Rupees 39,26,580, showing an increase of Rupees 60,890 over the preceding year, but this last mentioned sum includes Rupees 47,172, the proceeds of the Village Service fees resumed under the Orders of Government marginally noted, and a further sum of Rupees 1,426, the

revenue of two villages transferred from Amani as abovementioned, and it is only the remainder, namely, Rupees 12,292, which represents the actual increase in the extension of occupied area:—

Items.	Fusly 1276. Extent.	Fusly 1276. Assessment.		Fully 1277. Extent.	Fully 1277. Assessment.
	ACRES.	RS.		ACRES.	RS.
Ryots' holdings at the beginning of the year	9,95,009	38,50,634		10,02,715	38,65,690
			Add on account of Amani villages brought under Settlement	338	1,426
				10,03,053	38,67,116
Lands given up	12,432	51,956		*10,295	36,938
Remainder	9,82,577	37,98,678		9,92,758	38,30,178
Lands taken up	20,138	67,012		*16,636	49,230
Total holdings	10,02,715	38,65,690		10,09,394	38,79,408
			Add amount of resumed Village Service fees	...	47,172
				...	39,26,580
Deduct waste, consisting of whole survey fields the assessment of which was remitted	14,809	58,861		12,446	45,473
Remainder	9,87,906	38,06,829		9,96,948	38,81,107
Particulars. Actual cultivation	8,91,225	36,11,341		8,95,832	36,58,995
Particulars. Waste charged	96,681	1,95,488		1,01,116	2,22,112

* These figures include transfers by sale, mortgage, etc.

Waste remitted and waste charged.

14. In waste remitted there is a decrease of 2,363 acres, assessed at Rupees 13,388, with with an increase of 4,435 acres, bearing an assessment of Rupees 26,624, in waste charged. This result is due partly to a larger extent of Manavari land which does not come within the fall of the ordinary remission rules, having been left uncultivated from want of rain, and partly also to the more rigid enforcement in regard to wet lands of the principle, that all land left waste from causes not strictly beyond the control of the Ryots is to be charged.

Actual Cultivation.

15. The actual cultivation exhibits an increase of 4,607 acres which is accounted for by the fact that the ryots, under the auspices of a favourable south-west monsoon, extended their cultivation as much as possible in the delta, though owing to the unfavourable turn which the season latterly took they were not able to reap an adequate outturn.

Names of rivers or principal sources of irrigation.	Total irrigable Ayacut.	Assessment.	Actual cultivation.	Assessment.	Add for waste charged.	Total of actual cultivation and waste charged.	Deduct Shavi, etc., remitted.	Net revenue as actually derived.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Cauvery	87,750	4,65,279	83,613	4,50,543	14,211	4,64,754	64	4,[illegible]90
Kodamurti	57,715	3,60,480	56,547	3,54,466	6,014	3,60,480	...	3,60,[illegible]9
Tirumalairajan	8,230	46,044	8,027	45,113	931	46,044	...	46,044
Madikondan	32,374	1,79,255	31,598	1,75,676	3,579	1,79,255	...	1,79,255
Arasalar	52,528	2,78,511	52,007	2,75,950	2,555	2,78,511	23	2,78,488
Virasholan	51,887	2,53,105	49,908	2,46,426	5,856	2,52,282	231	2,52,051
Vinnar	75,649	4,07,220	73,926	4,01,075	5,279	4,06,354	675	4,05,679
Vettar	79,895	4,31,709	77,256	4,21,635	9,465	4,31,100	101	4,30,999
Pamani	28,985	1,14,822	28,107	1,11,882	2,068	1,13,950	605	1,13,345
Koraiyar	85,249	3,38,439	73,298	2,93,683	20,063	3,13,746	6,024	3,07,722
Vellaiyar	30,823	1,39,026	24,171	1,12,796	15,250	1,28,046	836	1,27,210
Pandavaiyar	23,559	1,26,945	22,562	1,22,237	4,211	1,26,448	8	1,26,440
Mauniyar	46,589	2,64,305	44,605	2,54,818	9,249	2,64,067	17	2,64,050
South Rajamvaikal	14,458	64,369	13,965	61,952	2,417	64,369	16	64;353
Palavar and eleven other drainage streams	36,648	1,93,982	35,088	1,87,222	6,710	1,93,932	62	1,93,870
Total under river irrigation	7,12,339	36,63,491	6,74,678	35,15,480	1,07,858	36,23,338	8,662	36,14,676
Under tank irrigation	41,406	1,29,019	32,657	1,03,300	20,399	1,23,699	20,154	1,03,545
Grand Total	7,53,745	37,92,510	7,07,335	36,18,780	1,28,257	37,47,037	28,816	37,18,221
Add								
For land cultivated but not included in the Jummahbundy, and also water tax on Inam, etc., lands included under the head "Miscellaneous."								17,543
Total								37,35,764

Irrigation.

19. The irrigable Ayacut and actual cultivation under each main channel of the Cauvery are shown in the subjoined table:—

Settlement of Land Revenue.

18. The following Statement shows the particulars of the Settlement of Land Revenue under the general head "Byotwar," in comparison with the year preceding:—

Items.	Last Fusly.		Present Fisly.		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	2,76,009	3,41,064 3 6	2,79,518	3,49,245 9 10	3,509	8,181	...	...
Wet	7,11,897	34,65,764 13 9	7,17,430	35,31,861 12 1	5,533	66,097	...	...
Total	9,87,906	38,06,829 1 3	9,96,948	38,81,107 5 11	9,042	74,278	...	...
Add—								
Second crop assessment	...	45,750 9 0	...	56,861 3 7	...	11,111	...	...
Additional assessment	...	81,947 7 3	...	82,331 14 8	...	385	...	...
Water-tax	...	29,577 6 1	...	34,805 9 1	...	5,228	...	...
Road Fund	...	1,06,145 13 11	...	82,320 14 6	...	...	...	23,825
Village Service Fund	...	... ...	...	... ...	...	...	...	...
Total	...	40,70,250 5 6	...	41,37,426 15 9	...	67,177	...	...
Deduct Remissions.								
Road Fund	...	1,06,145 13 11	...	82,320 14 6	...	...	...	23,825
Village Service Fund	...	... ...	...	... .	...	...	...	...
Other Remissions as particularized in Statement No. 4	...	18,032 0 4	...	76,064 11 5	...	58,033	...	...
Total	...	1,24,177 14 3	...	1,58,385 9 11	...	34,208	...	...
Remaining Beriz	...	39,46,072 7 3	...	39,79,041 5 10	...	32,969	...	...
Add Miscellaneous items	...	1,17,074 8 7	...	1,17,133 9 4	...	59	...	...
Total	...	40,63,146 15 10	...	40,96,174 15 2	...	33,028	...	...

17. Adverting to the Board's Circular Memorandum of the 23rd October 1866, No. 1,064, I have the honour to state that no tanks, ruined or otherwise, were made over to the Ryots under the terms sanctioned in the Proceedings of the Board of Revenue, dated the 28th May 1863, No. 3,161.

19. The result of the Settlement for the year under report, as will be seen from the above Statement, is an increase in the aggregate of Rupees 32,969, arising from a gross increase of Rupees 91,002 made up of the several items particularized below, counterbalanced by an increase of Rupees 58,033 in the amount of remissions granted at the Settlement, which will be more particularly noticed hereafter. It will be observed that if the special item of increase referred to in paragraph 13, namely, the Village Service Fees resumed, be excluded from comparison, the net result would be a decrease of about Rupees 14,000 as compared with the preceding year.

ITEMS OF INCREASE.

	RS.
Proceeds of resumed Village Service Fees referred to in paragraph 13	47,172
The revenues of two villages transferred from Amani to the head of Ryotwar ...	1,426
Increase from extension of settlement area	12,292
Do. arising from a smaller amount of waste remitted	13,388
Do. in second crop assessment	11,111
Do. in additional assessment	385
Do. in water-tax...	5,228
	91,002

The first four items have been already noticed in paragraphs 13 and 14. The next three must be considered to be in a measure attributable to the second crop cultivation, as also the cultivation of wet crops on dry lands by means of Government water, having been carried on to a larger extent from the season having been more promising in its earlier part; but it is at the same time equally probable that the increase under these heads which had taken place in previous years, was only now for the first time brought to account by the Curnums under the operation of stricter supervision.

20. The decrease in the District Road Fund, which is also entered in the statement appended to paragraph 18, is accounted for by the fact that under the Board's Proceedings, dated the 12th November 1867, No. 7,376; the excess collection which had been made in the previous year beyond the proportion due for six months, was set against the demand for the year under report.

21. The item "Land Revenue Miscellaneous" last entered in the Statement above referred to, does not require any remark here. Under Amani, which is one of the component items under this general head, there at present remains only one village (reduced to a hamlet or component part of a village in the recent re-arrangement of villages) referred to in paragraph 3 of the Board's Proceedings, dated the 31st October 1867, No. 7,086, and a portion of another village being the one first mentioned in paragraph 5 of the said Proceedings. In the case of the former, some of the Mirassidars have not consented to the terms finally offered to them, but steps will be taken with a view to this hamlet, as also the portion of the village next mentioned, being brought under Mottamfaisal Settlement, and a further report will, if necessary, be made to the Board regarding them.

Special products.

22. The subjoined table shows the extent of the cultivation of special products in comparison with the year preceding, from which it will be seen that there is a falling off of more than one-third in cotton. This is owing to the deficiency of the local monsoon on which alone this crop, generally cultivated on dry land, depends. The slight increase in Indigo and Sugar calls for no remark.

	FUSLY 1276.		FUSLY 1277.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Cotton	4,686	5,587	3,067	3,800	...	...	1,619	1,787
Indigo	746	2,023	898	2,645	152	622	...	...
Sugar	269	1,788	417	2,318	148	530	...	...
	5,701	9,398	4,382	8,763	300	1,152	1,619	1,787

Remissions.

23. The amount of remissions granted under different heads, as shown in Statement No. 4, was Rupees 76,065, to which must be added Rupees 45,473 for waste remitted, making up an aggregate of Rupees 1,21,538, against Rupees 76,893 in the year preceding. The increase, namely, Rupees 44,645, is attributable to the more unfavourable character of the season, as already explained. Of the amount first mentioned, Rupees 28,262 represent the amount of ordinary Shavi remission for wet cultivation, and Rupees 47,249* the special remission granted† according to a scale of per-centages for dry lands in the upland tracts including the villages under a Katgutgai lease. The small item of Rupees 554 for Fassal Kammi or second crop not cultivated, requires no remark.

* For Kadarambham villages other than those under Katgutgai ..... RS. 34,386
For Katgutgai villages 12,863
47,249

† Vide Board's Proce., 25th February 1868, No. 1,401.

The amount of this remission, as specified in the letter to the Board of the 20th February 1868, was Rupees 47,026. The difference between this sum and that actually remitted arises from the quota of resumed Village Service Fees which had to be added to the former, and from certain lands which had been relinquished by Rezinamah having had to be excluded from this remission.

Actual Collections.

24. The actual collections, including current and arrears, under each head of revenue, are exhibited in the following table in comparison with the preceding year, from which it will be seen that there is on the whole a net increase of Rupees 3,41,433:—

Items.	FUSLY 1276.			FUSLY 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanently settled.....	2,079	30,504	32,583	930	31,302	32,232	...	351
Jodi on Shrotriem, etc., villages ...	3,833	1,17,459	1,21,292	4,924	1,17,028	1,21,952	669	...
Ryotwar... ..	97,088	37,38,941	38,36,029	2,02,906	38,24,335	40,27,241	1,91,212	...
Miscellaneous	4,485	1,05,908	1,10,393	10,794	1,12,213	1,23,007	12,614	...
Total...	1,07,485	39,92,812	41,00,297	2,19,554	40,84,878	43,04,432	2,04,486	351
						Net...	2,04,135	
Abkarry.....	2,500	4,71,346	4,73,846	28,709	4,78,176	5,06,885	33,039	...
Salt.....	1,266	11,06,477	11,07,743	...	11,36,545	11,36,545	28,802	...
Sea Customs..	...	3,99,304	3,99,304	...	3,99,784	3,99,784	480	...
Land Customs	...	69,311	69,311	...	78,699	78,699	9,388	...
Stamps	...	3,46,064	3,46,064	...	4,14,949	4,14,949	68,885	...
Income-tax...	...	1,561	1,561	...	182	182	...	1,379
License-tax. .	...	33,452	33,452	...	31,535	31,535	...	1,917
Grand Total...	1,11,251	64,20,327	65,31,578	2,48,263	66,24,748	68,73,011	3,45,080	3,647
						Net...	3,41,433	

Land Revenue.

25. The increase of Rupees 2,04,135‡ under the head of Land Revenue, the bulk of which appears in the two component items of "Ryotwar and Miscellaneous," is due chiefly to the amount of arrears which outstood at the beginning of the year under report, and consequently the amount collected under that head having been much larger than in the year preceding, as well as to the more punctual realization of the current demand.

‡ Arrears..... RS. 1,12,069
Current 92,066

Abkarry.

26. The increase of Rupees 33,039 under the head of Abkarry, is also attributable to the same causes.

Salt.

27. Of the increase of Rupees 28,802 in Salt Revenue, nearly Rupees 7,000 appear under the head of exportation by sea, an item of a contingent nature. The remaining portion of the increase is due partly to the northernmost depot of Neidavasal having been more largely drawn upon in consequence of the deficiency of stock at the southernmost depot in South Arcot, and partly to the greater facilities afforded to the inland trade by the extension of the Railway to Erode, and the opening of the Salt canal between Vedaraniam and Negapatam.

Sea Customs.

28. Under the head of Sea Customs there is a decrease of Rupees 38,139 in imports, arising mainly from the diminished exportation of betel-nuts, piece-goods, and Railway stores, which, however, is more than made good by an increase in exports due entirely to the enhanced rate of duty for grains and pulses from two to three Annas per Indian Maund under the new Customs Act (No. XVII. of 1867.) There thus appears under this head a small increase of Rupees 480.

Land Customs.

29. The increase of Rupees 9,388 under the head of Land Customs, is the result of a gross increase of about Rupees 14,000 due to the enhanced rate of export duty on grain above noticed, against a gross falling off of about Rupees 5,000 in various items under the head of imports.

Stamps.

30. The increase of Rupees 68,885 in Stamps is due entirely to the operation of the new Stamp Act (No. XXVI. of 1867), though it is far from being proportionate to the enhanced scale of institution fee for Civil Suits thereby introduced; the fact being, that it is to some extent prohibitive, and has, as a necessary consequence, led to a falling off in the number of suits.

Income-tax.

31. The decrease of Rupees 1,379 under the head of Income-tax does not call for any notice beyond that the amount paid during the past year on account of arrears of pensions and interest on Government paper for the period during which the Income-tax Act was in operation was smaller than in the year preceding.

License-tax.

32. The small decrease of Rupees 1,91 under the head of License-tax also calls for no special remark.

Demand and Collection.

33. The entire demand comprising all sources of revenue for the year under report amounted to Rupees 68,05,193, against Rupees 66,73,414 in the preceding year. Of the sum fir

mentioned, Rupees 66,24,748 were collected within the year, leaving at its close a balance of Rupees 1,80,445 divided between the two heads of Land and Abkarry as shown in the margin. The balance has been reduced by subsequent collections up to the end of last month to Rs. 21,015 under the head of Land Revenue only, which sum is in course of realization and will be realized with the exception of such small portion as may be found to be absolutely irrecoverable, and may have, therefore, to be recommended to be written off.

	Rs.
Land	1,64,382
Abkarry	16,063

Arrears.

34. The arrears of Land Revenue for previous years, as they stood at the beginning of the year under report, amounted to Rupees 2,38,415, of which Rupees 2,21,242 have been realized up to the end of last month, and Rupees 2,523 remitted under the sanction of Government conveyed in Board's Proceedings marginally noted, thus leaving a balance of Rupees 14,650. Of this last mentioned sum, a portion, amounting to Rs. 2,573,* recommended in my last report for remission, awaits sanction; Rupees 11,126 are recoverable, and measures will be taken for their early recovery; and the remaining balance, namely, Rupees 951, requires to be remitted. The particulars of the several items, of which the sum last mentioned consists, are given in a separate statement marked No. 17, herewith submitted, and I beg that sanction may be obtained for its being written off.

21st December 1867, No. 8,221.

* The amount specified in last report (paragraph 40) was Rupees 2,618, but of this, Rupees 45 have been since collected, and thus the amount to be remitted has been reduced to Rupees 2,573.

Coercive Process.

35. The subjoined table shows the extent to which coercive process was employed for the realization of the arrears of revenue during the year under report. It will be seen that the value of property, both movable and immovable, sold on this account during the past year, was much larger than in the preceding year. Some difficulty has doubtless been experienced in realizing the old arrears which outstood mostly in those parts of the district which are either poorly irrigated or are dependent entirely on falling rains, and have consequently been most affected by the deficiency of the local monsoon more or less for a series of years:—

Fuslies.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1276	1,886	14,557	16,443	3,038	1,270	4,308
1277	10,164	33,264	43,428	7,198	5,773	12,971

Receipts and Charges.

36. The actual receipts and charges under each head of revenue for the Fusly under report are shown in the annexed Statement in comparison with the year preceding:—

Items.	Receipts.		Charges.		Per-centage of Charges on Receipts.	
	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.	Fusly 1276.	Fusly 1277.
Land Revenue.	RS.	RS.	RS.	RS.		
Current, including Miscellaneous	39,92,812	40,84,878	4,52,761	5,13,071	11·04	11·92
Arrears, including do. ...	1,07,485	2,19,554				
Total...	41,00,297	43,04,432				
Sundry Sources of Revenue.						
Abkarry...	4,73,846	5,06,885	758	8	·15	...
Sea Customs...	3,99,304	3,99,784	23,037	19,404	5·77	4·85
Land Customs.....	69,311	78,699	2,547	2,481	3·67	3·15
Salt...	11,07,743	11,36,545	1,13,310	1,09,074	10 23	9·59
Stamp...	3,46,064	4,14,949	18,271	21,621	5·28	5·21
Income-tax	1,561	182	47	...	3·1	...
License-tax	33,452	31,535	...	8,357	...	26·47
Total .	65,31,578	68,73,011	6,10,731	6,74,016	9·35	9·8

Receipts.

37. The variations in receipts having already been explained under the head of Collections, those in Charges will be here noticed.

Charges, Land Revenue.

38. Under the head of Land Revenue there is a net increase of Rupees 60,310 resulting from a gross increase of Rupees 69,765 against a gross decrease of Rupees 9,455. The increase is made up of several component items, of which the most notable are one of Rupees 4,642 in salaries and allowances of Covenanted Officers arising from various changes among them, and another of Rupees 62,913 in Revenue Establishments arising from the revised* scale of the village establishment recently sanctioned having been introduced

*Vide Board's Procs., 17th October 1867, No. 6,767.

from 1st January 1868. The chief item of decrease is one of Rupees 6,741 in allowances to religious and charitable institutions, consequent on the commutation into assignments of Land Revenue of certain Pagoda allowances which remained to be so commuted.

Sea Customs.

39. In Sea Customs charges there is a decrease of Rupees 3,633 arising chiefly from a smaller amount having been disbursed under the head of Refunds and Drawbacks, an item of a contingent nature.

Salt.

	RS.
Increases in charges of exportation, a contingent item	7,229
Petty construction and repair now for the first time debited to the salt revenue	5,478

40. In Salt charges there is in the aggregate a decrease of Rupees 4,236 resulting from a gross increase of Rupees 15,589 distributed over several items, of which the most notable are the two marginally noted, against a gross decrease of Rupees 19,825 made up chiefly of two items, namely, Rupees 11,756 in Kudiwaram and Rupees 7,390 in the cost of collecting the spontaneous salt. The decrease in Kudiwaram arises merely from the fact that in Fusly 1276 a larger amount was disbursed on account of arrears of waram for the preceding year. The spontaneous salt at Vedaraniam was not produced so largely as usual during the past year, and hence the decrease in the cost of collecting it.

Stamps.

41. In Stamp charges there is an increase of Rupees 3,35 · due chiefly to increased sales under the operation of Act No. XXVI. of 1867, and a consequently larger disbursement of discount to Vendors.

License-tax.

42. The sum of Rupees 8,357, which appears in the column of charges under the head of License-tax for the year under report, represents the amount of refunds given out of the tax collected. No refunds were given in the preceding Fusly, because Act No. XXI. of 1867 was introduced only about its close, and hence the non-appearance of any charge for that year.

Abkarry Land Customs and Income-tax.

43. The variations in charges under other heads of revenue do not call for any remark.

Landed property acquired by Public Servants.

44. The subjoined table shows the extent of landed property acquired by Public servants during the year under report, and calls for no remark:—

Items.	Fusly 1276.			Fusly 1277.		
	Number.	Extent of land.	Assessment.	Number.	Extent of land.	Assessment.
		ACRES.	RS.		ACRES.	RS.
Acquired by purchase and mortgage	18	133	341	8	95	310
Do. by inheritence..... ...	1	1	36	1	1	1

Village and Talook Accounts.

45. The talook accounts, as also those of a few villages in each talook, have been examined by the divisional Officers, and have been found to have, on the whole, been correctly prepared and well kept. Wherever any mistakes or irregularities were found, the Curnums concerned have been

unished with fine or suspension in proportion to the degree of carelessness which this examination brought to light.

TANJORE,
th October 1868.

(Signed) G. L. MORRIS,
Collector.

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(Signed) G. L. MORRIS,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the Annual Report on the Settlement of Land and Extra sources of Revenue in the Sub-division of Tanjore for Fusly 1277, (A. D. 1867-68,) together with the several Statements and their enclosures prepared in the prescribed forms.

2. The Settlement of the two talooks of this division was conducted by me at the places noted in the margin. Petitions for remissions on account of Waste and Shavi were received up to the end of January last, and were forwarded to the Tahsildars on the 13th February with detailed instructions as to how the same should be examined, particular attention being drawn to the Revenue Circulars of the 8th December 1865 and 1st December 1866. The examination of these petitions having taken two months and a half, the distribution of the puttahs had to be delayed till the 4th May; the Settlement for the year was completed on the 9th June.

Negapatam talook.	*Nannilam talook.*
Negapatam.	Kodavasal.
Kivalore.	Nannilam.
Tirukorravasal.	Kuruvadi.
Trivalore.	Peraiam.

3. The total number of puttahs issued during the year under report was 24,363, against 17,546 issued during the preceding year; the increase of 6,822 being the combined result (1) of the separate registration of holdings sub-divided by sale, partition, and other similar causes, and (2) of the issue of puttahs for the remaining 145 Mottamfaisal villages in which the system of giving puttahs had not been introduced in previous years. Of the old puttahs 1,083 required no alterations Of the rest 2,118 were renewed, and in the remaining 14,345, the necessary alterations were made in the puttahs of last year. As there were 6,822 puttahs given for new holdings, the number of fresh puttahs granted during the year is 8,940.

4. The variations in the number of villages held under different tenures are detailed in the subjoined Statement:—

	Description of Villages.	No. of villages in Fusly 1276.	No. of villages in Fusly 1277.			Increase.	Decrease.
			Full villages.	Padagais.	Total.		
Taraff or Government villages.	Ryotwar (Mottamfaisal inclusive)	1,333	627	731	1,358	25	...
	Olungu, unaffected by price...	15	9	9	18	3	...
	Do. affected by price ...	1	...	1	1	...	...
	Amani	1 hamlet.	...	1 hamlet.	...	...	...
	Total...	1,349 exclusive of the hamlet under Amani.	636	741	1,377	28	...
Inam villages.	Shrotriem	8	9	...	9	1	...
	Sarvamaniem	81 (76 entered in the last Jummahbundy report being apparently a mistake.)	72	...	79	...	2
	Fixed money rented	19	19	...	19	...	...
	Permanently grain rented ...	11	11	...	11	...	...
	Total...	119	118	...	118	1	2
	Grand Total...	1,468	754	741	1,495	29	2

5. The difference between the numbers of villages as they stood at the close of Fuslies 1276 and 1277, respectively, is owing to alterations made in connection with the late re-organization of the village establishment in this district. Under the head of Ryotwary and Mottamfaisal there were altogether 1,333 villages in the year preceding the one now under report, but in the late revision three were transferred to Mannargudy, two to Tritrapundy, and six to Combaconum; on the other hand six villages have been added to this division from other talooks, namely, five from Mayaveram and one from Mannargudy; thus causing a net decrease of five villages. Of the remaining 1,328 villages, 627 were retained as they were, and 701 converted into padagais. Thirty padagais were, moreover, newly formed, seven by the sub-division of seven of the hamlets formerly attached to Sarabojerajapuram in the Nannilam talook, twelve by the separate registration of twelve hamlets attached to twelve other villages, and the remaining eleven by clubbing together some villages which were in the old system left out of account as being pogals. Thus the whole 1,333 villages have been formed into 627 villages and (701+30) 731 padagais.

6. Under the head of "olunga rented unaffected by price" there were formerly fifteen villages; seven of which have been retained as such in the revision, and the remaining eight converted into padagais. To these must be added Negapatam, Nagore and Velipalayam, which formerly treated as hamlets under the head of "olungu rented unaffected by price" are now converted into two full villages and one padagai.

7. The increase under "Shrotriem" is owing to the transfer of a village of this description from Mayaveram to the Nannilam talook; and the decrease under "Sarvamaniam" arises from the fact of two of these villages having been amalgamated with other villages.

Season.

8. The season during the year under report has been on the whole favourable, though a decrease of 21 inches 8⅗ is observable in the amount of rain-fall. Sufficient rain fell in the months of July and August, but in the months of September, October, November, and December, when it was most wanted, the fall was but scanty; in the months of February, March, April, and June also the rain-fall was very deficient; whereas in January and May the quantity registered exceeds that of the corresponding months of the previous year. The freshes in the rivers have been seasonable, and have, to a certain extent, counteracted the ill-effects that might otherwise have resulted; there has, therefore, been no deficiency in the supply of water required for agricultural purposes.

9. Annexed is a Comparative Statement of the rain-fall during the past two Fuslies:—

Months.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April	0	5	...	...	...	...	0	5
May	0	7¼	2	5	1	7¾	...	...
June	0	4¼	...	...	...	...	0	4¼
July	0	1⅞	3	3⅝	3	1¾	...	...
August	1	9	2	8½	0	9½	...	...
September	2	3½	2	⅛	...	..	0	3⅜
Total...	6	⅜	10	7¼	...	..	...	...
October	10	6	3	⅛	...	...	7	5⅞
November	10	6¾	8	3⅛	...	...	2	3⅝
December	19	7⅜	0	7¼	...	...	19	½
January	0	5	2	9¾	2	4¾	...	...
February	...	...	...	...	...	...	...	...
March	...	...	...	...	...	...	...	...
Total ..	41	5½	15	¼	...	...	...	...
Grand Total...	47	6⅜	25	7½	Net Decrease...		21	8⅝

10. There is always a material difference as regards agricultural advantages between the two talooks of this division. Nannilam is a lowland talook, whereas Negapatam is more of an upland talook, so that the irrigating channels of the former are well supplied with water at all times of the year, whilst those of Negapatam get their full supply only when the main rivers are in high freshes. This accounts for the partial failure of crops in the Negapatam talook in the year under report (as indeed is the case almost every year,) whereas no such failure is heard of in the Nannilam talook.

Sanitary.

11. The sanitary condition of this division was decidedly good. The number of deaths from Cholera during the Fusly as compared with the preceding Fusly shows a decrease of more than 100 per cent. This is owing in no small degree to the facilities of travel afforded by the Railway, whereby great numbers of people are enabled to perform with impunity long journeys which formerly involved weary marches of many a long day and reduced the traveller to a state of weakness and lassitude predisposing him to disease which generally visited him in the form of Cholera, and to which he as a rule fell a victim. In the present day, however, the time taken up in travelling is considerably shortened; heat and idleness being acceptable to an ordinary native, it may be concluded that the end of the longest journey by train finds him as fresh as (if not fresher than) when he started; thus he is not prone to disease, and even if disease attacks him he has strength to hold out against it, and more frequently recovers. Also sanitary arrangements which are generally made now-a-days in anticipation of the advent of crowds to any festival, have a tendency in the same direction. During the past year the clear and dry state of the atmosphere that generally prevailed had its effect in the mitigation of disease. It is owing to the above three causes working together, I imagine, that at the recent gathering at Trivalore in this division during a feast which lasted ten days and which was attended by vast crowds, (in one day the number of those present was estimated at not less than 50,000,) not a single case of death was reported.

12. Small-pox prevailed to a greater extent than in the previous year, but deaths from this disease are said to be never excessive in this part of the district. The increase is no doubt partly attributable to the rotation system of vaccination now in vogue. By this system a locality is neglected for several years; it is too late to send the Vaccinator to a place after Small-pox has made its appearance, as the people will not *then* avail themselves of the operation, as they have an idea that they would thereby incur the Divine wrath. Vaccinators should be so stationed as to be accessible to the people at all times. During my late Jummahbundy, as it had been reported to me that there were great demands for the services of a Vaccinator, I directed my Dresser to be prepared with lymph for the purpose, but it unfortunately happened that Small-pox was more or less prevalent in most of the villages at the time of their being visited; the people therefore, while declaring themselves anxious for the operation at any other time, steadfastly refused to submit their children to it then.

13. Six hundred and sixty-eight persons in the Nannilam talook and 592 in the Negapatam talook are stated to have died of Fever during the year. Cattle appear to have been altogether free from disease.

Prices.

14. The following Statement shows that prices of all kinds of grain except Horse-gram have considerably fallen during the year under report:—

Description of grain.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Paddy, 1st sort, per garce	252	183	...	69
Do. 2nd do. do.	242	154	...	88
Cholum do.	...	226	...	..
Cumboo do.	380	...	...	...
Horse-gram do.	453	566	113	...
Raggy do.	304	210	...	94

It will be observed that the average price of paddy was in town 32 per cent., and in the villages 38¼ per cent., below that of the previous Fusly; and 191½ and 137⅞ per cent. respectively above the standard price, the decrease over the previous Fusly being solely attributable to decreased demand from other places both by sea and land.

Ryots' holdings.

15. The annexed table exhibits the actual operations of the year as regards the Ryots' holdings.

Items.	Fusly 1276. Extent.	Fusly 1276. Assessment.	Fusly 1277. Extent.	Fusly 1277. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.	Remarks.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	
Holdings at the beginning of the year.	2,25,994	10,62,539	2,27,230	10,65,621	1,236	3,082	...	...	In this, as also in all subsequent Statements, the items relative to the villages transferred from and to other talooks have been respectively added to, and deducted from, the transactions of both the past and present Fuslies.
Deduct lands given up	66,517	3,23,374	3,847	17,584	...	...	62,670	3,05,790	
Remainder...	1,59,477	7,39,165	2,23,383	10,48,037	63,906	3,08,872	...	...	
Add lands taken up	67,753	3,26,456	4,186	31,100	...	...	63,567	2,95,356	
Total holdings...	2,27,230	10,65,621	2,27,569	10,79,137	339	13,516	...	...	
Deduct Waste remitted	1,257	5,251	2,372	9,174	1,115	3,923	...	...	
Remainder...	2,25,973	10,60,370	2,25,197	10,69,963	...	9,593	776	...	
Particulars. {Actual cultivation ...	2,08,394	10,16,195	2,06,662	10,19,587	...	3,392	1,732	...	
Particulars. {Waste charged	17,579	44,175	18,535	50,376	956	6,201	...	...	

16. The aggregate of Ryots' holdings during the year under report compared with that of the preceding year gives in favour of that under report an increase of 339 Acres and Rupees 13,516, resulting from Acres 4,186, assessed at Rupees 31,100, having been newly taken up for cultivation, and Acres 3,847, assessed at Rupees 17,584, relinquished.

Waste remitted and waste charged.

	Acres.	Rupees.
Fusly.		
1276.....	1,257	5,251
1277.....	2,372	9,174
Increase...	1,115	3,923

	Acres.	Rupees.
Fusly.		
1276.....	17,579	44,175
1277.....	18,535	50,376
Increase...	956	6,201

Actual cultivation.

17. There is an increase of 1,115 Acres observable in the extent of waste remitted, notwithstanding that all applications for remission were subjected to the strictest scrutiny and every acre found to have been left uncultivated from causes not strictly beyond the control of the ryots was charged. This in a measure accounts for the increase appearing in the extent of waste charged.

18. In the extent of actual cultivation there is a decrease 1,732 Acres and an increase of Rupees 3,392. This arises from the increase of 1,115 Acres and Rupees 3,923 in waste remitted added to the increase, Acres 956 and Rupees 6,201, in waste charged being counterbalanced by acres 339 and Rupees 13,516 which is the excess of land taken up over lands given up during the year under report. This decrease in the area being simultaneous with an increase in the assessment is accounted for by the fact that the lands given up and left waste were more lightly assessed than those taken up.

19. The falling off in the area actually cultivated, and the increase in the extent of waste charged and remitted naturally require an explanation. This no doubt is partly the result of the decrease in the rain-fall, but it is mainly attributable to the state of the Irrigating channels of Negapatam, and especially that of the Vellaiyar which is year by year getting more and more deteriorated and silted up. I have no doubt that this state of affairs has already attracted the attention of the Public Works Department, but I cannot conclude this part of my report without recording my opinion that unless some active measures are at once adopted to obviate this defect, a loss of Government Revenue will be the necessary consequence.

20. For the above reasons there have been also the following remissions:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Shavi	4,746	16	...	4,730
Remission for second crop	104	96	...	8
Remission for the Katguttogai Kadarambam villages in the Negapatam talook	1,321	2,678	1,357	...
	6,171	2,790	1,357	4,738
			Net decrease...	3,381

21. The decrease in the amount of remission for Shavi is mainly owing to the increase in the waste charged and remitted, and also partly to strict observance of the Revenue Circular which directs that all applications for remission if found to contain any false statement should be summarily rejected.

22. The increase in the amount of remission made for the Kadarambam villages held on a Katguttogai tenure is on account of 30 per cent. having been remitted this year against 15 per cent. granted in the year preceding.

23. The following abstract shows the particulars of Cultivation and Settlement in comparison with the year preceding:—

Comparative Statement of Cultivation and Settlement.

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Unirrigated or Dry land ...	23,884	33,063	24,125	33,864	241	801	...	...
Irrigated or Wet do. ...	2,03,346	10,32,558	2,03,444	10,45,273	98	12,715	...	...
Total...	2,27,230	10,65,621	2,27,569	10,79,137	339	13,516	...	...
Add—								
Second Crop assessment ...	...	3,979	...	5,841	...	1,862	...	...
Additional do. ...	...	11,699	...	11,895	...	196	...	...
Water-tax	...	6,825	...	7,418	...	593	...	...
Road Cess	...	29,265	...	34,547	...	5,282	...	...
Total...	...	11,17,389	...	11,38,838	...	21,449	...	...
Deduct Remissions—								
Waste remitted	...	5,251	...	9,174	...	3,923	...	...
Other remissions as particularized in Statement No. 4	...	6,171	...	2,790	...	...	...	3,381
Road Cess	...	...	...	12,067	...	12,067	...	...
Total...	...	11,422	...	24,031	...	12,609	...	...
Remainder...	...	11,05,967	...	11,14,807	...	8,840	...	...
Add—								
Miscellaneous	...	26,219	...	26,426	...	207	...	...
Grand Total...	...	11,32,186	...	11,41,233	...	9,047	...	...

24. It will be observed that the Settlement of Land Revenue (including Road Cess) during the year under report results in a net increase of Rupees 9,047, arising from an increase in the assessment of the actual extent of the Ryots' holdings as also of Fasaljasti, Teervajasti, Water-tax, Road Cess, and Miscellaneous items, and of the decrease in Shavi and other remissions, all amounting to Rupees 25,037 counterbalanced by an excess of Rupees 15,990 in remissions, under "Waste remitted" and "Road Cess."

25. The increase in the assessment of the Ryots' holdings and remissions on account of lands left waste have been fully explained. The increase under the heads of Fasaljasti, Teervajasti, and Water-tax is owing to increased exertions on the part of the Ryots. The increase in Road Cess arises from the fact of one year's assessment being entered for this Fusly, whilst that of six months only has been charged in the previous Fusly, the Road Cess Act having been introduced from 1st January 1867.

26. The remission of Road Cess arises thus:—This Cess was in the first instance collected for the second six months of Fusly 1276, according to the actual proportion of kists leviable during those months which include all of the Sambapishavam and one of the Kadapucar kists; latterly, however, it having been directed that only a moiety of the total Road Cess for one year should be collected, the sum of Rupees 12,067 had to be remitted from the demand of the year under report.

27. The excess of Rupees 107 in miscellaneous items consists of various small sums which call for no remarks.

Special products.

28. The annexed tabular Statement shows the extent to which Sugar-cane, Indigo, and Cotton were cultivated in this division. The entries herein made are very small and require no special remark; it may, however, be here stated that special products do not find favour with the Tanjore Ryots.

Products.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane...	59	233	42	182	...	...	17	51
Indigo...	67	66	114	143	47	77	...	...
Cotton...	1	1	1	1	...	...	...	...
Total...	127	300	157	326	47	77	17	51
			Net increase..		30	26		

29. The following general abstract gives in one view the result of the Settlement of all the sources of Revenue:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jody	10,703	10,679	...	24
Ryotwar	10,76,702	10,92,327	15,625	...
Total.....	10,87,405	11,03,006	15,601	...
Miscellaneous	26,219	26,426	207	...
Total.....	11,13,624	11,29,432	15,808	...
Abkarry	1,23,447	1,23,391	...	56
Stamp	80,608	96,134	15,526	...
Land Customs	69,321	79,088	9,767	...
Sea Customs	4,06,311	4,08,793	2,482	...
Total.....	6,79,687	7,07,406	27,719	..
Grand Total.....	17,93,311	18,36,838	43,527	...
Road Cess	29,265	22,480	...	6,785
Total.....	18,22,576	18,59,318	36,742	...

30. The only item of Land Revenue which has not yet been explained is that of Jodi. There is a decrease of Rupees 24 in this item, arising from 24 Rupees (being quit-rent charged on the

villages of Vadapillaly and Kulapattai which were reduced to hamlets in the late revision,) having been transferred to "Miscellaneous."

Abkarry. 31. The decrease of Rupees 56 under Abkarry is accounted for by a decrease in the fees paid on account of licenses for selling English liquor, etc.

Stamps. 32. The increase of Rupees 15,526 in the Stamp Revenue is mainly attributable to the introduction of Act No. XXVI. of 1867, and also partly to the stricter enforcement of the penal provisions of the Stamp Law.

Land Customs. 33. There is an increase of 9,767 Rupees in the Land Custom collection. This arises from an increase of 14,062 in the amount of duty on grain caused by the enhancement of the rate thereof from two to three Annas by Act No. XVII. of 1867, counterbalanced by the decrease of import duty on metals, kernel, sugar, and galingal; and of export duty on gunny bags and piece-goods, all of which being in themselves small sums, require no explanation.

Sea Customs. 34. Under the head of Sea Customs an excess of Rupees 2,482 is observable, being the net difference of an increase of Rupees 48,309 in grain duty and anchorage fees, and of the decrease of import duty on betelnut, piece-goods, railway stores, kernel, gingelly-seed, pepper, cocoanut, and fire-works, and of export duty on piece-goods, dregs of gingelly-oil, chilly, soap, etc. The falling off in the import duty on betelnut is on account of the recent Board's order directing that the value of this article should be estimated according to the tariff rate of 7 Rupees per cwt., and not according to the market price as hitherto; that on piece-goods is owing to the diversion of a part of that trade to Madras, from which place Trichinopoly and other towns on the Railway now obtain their supplies; and that on Railway stores arises from the fact of the greater part of the materials required for the Great Southern of India Railway having been already imported in the Fuslies previous to the one under report. The other items require no particular remarks.

35. The annexed Statement exhibits the Demand, Collection, and Balance of the current Fusly, as also the further collections up to the end of July 1867:—

Items.	Demand.	Collection.	Balance.	Further Collection.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Jodi on Shrotriem villages	10,679	10,314	365	291	74
Ryotwar	10,92,327	10,65,557	26,770	15,240	11,530
Total...	11,03,006	10,75,871	27,135	15,531	11,604
Miscellaneous	26,426	25,948	478	419	59
Total...	11,29,432	11,01,819	27,613	15,950	11,663
Abkarry	1,23,391	1,23,391	...	...	...
Stamp	96,134	96,134	...	...	...
Land Customs...	79,088	79,088	...	...	...
Sea Customs	4,08,793	4,08,793	...	...	...
Total...	7,07,406	7,07,406	...	...	...
Grand Total...	18,36,838	18,09,225	27,613	15,950	11,663
Road Cess	22,480	22,316	164	94	70
Total...	18,59,318	18,31,541	27,777	16,044	11,733

It will be observed that the proportion between the demand and balance is a little above half per cent. The necessary measures will be at once adopted for the collection of the balance.

36. A comparative abstract of receipts is appended; the accounts connected with the charges are not furnished, as they are kept in the Collector's office, and not in this:—

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue.									
Jody	60	10,346	10,406	358	10,314	10,672	266	...	This increase is owing to an increase in the demand of Fusly 1277 and to a larger amount of arrears left at the close of Fusly 1276 having been collected during the year under report.
Ryotwar	9,637	10,42,168	10,51,805	34,093	10,65,557	10,99,650	47,845	...	
Miscellaneous Items	884	24,603	25,487	1,515	25,948	27,463	1,976	...	
Total...	10,581	10,77,117	10,87,698	35,966	11,01,819	11,37,785	50,087	...	
Abkarry	2,500	1,20,190	1,22,690	3,257	1,23,391	1,26,648	3,958	...	
Sea Customs	...	4,06,311	4,06,311	...	4,08,793	4,08,793	2,482	...	
Land Customs	...	69,321	69,321	...	79,088	79,088	9,767	...	
Stamps...	...	80,608	80,608	...	96,134	96,134	15,526	...	
Road Cess	...	27,235	27,235	2,074	22,316	24,390	...	2,845	This decrease is attributable to the large amount of remission granted under that head during the year under report.
Total...	13,081	17,80,782	17,93,863	41,297	18,31,541	18,72,838	81,820	2,845	
							78,975		Net Increase...

Arrears, Collection.

37. The arrears outstanding at the close of Fusly 1276 amounted to Rupees 41,783. Of this, Rupees 41,255 have been collected, Rupees 42 struck off the accounts as directed in Collector's letter, dated 14th January 1868, No. 23, Rupees 155 collected subsequent to the close of Fusly 1277, and Rupees 9 are under course of recovery. The remaining Rupees 322 are irrecoverable for reasons given in the enclosure to my letter, No. 141, dated 13th July 1868, and it is requested that sanction may be obtained for causing this sum to be struck off the accounts.

38. The extent to which coercive process was employed in the realization of arrears of Land Revenue during the past and preceding years is given below, from which it will appear that the amount realized by sale of property this year was 5,795 against 3,003 in the year preceding:—

Fuslies.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
1276...	994	32	1,026	2,963	40	3,003
1277...	487	4,212	4,699	649	5,146	5,795

Landed property acquired by Government servants.

39. The extent of landed property acquired by public servants during the year under report is 277 acres, assessed at Rupees 1,149, against 114 acres, assessed at Rupees 451, in the preceding year.

Talook and Village accounts.

40. The village and talook accounts receive due attention, and are, generally speaking, correctly kept. The Revenue Inspectors, who are held responsible for the correctness of the Curnums' accounts, examine them periodically and report to this office their having done so.

Remarks on the conduct of the Subordinates.

41. I have had every reason to be satisfied with all the subordinates in this office during the few months of my acquaintance with them. Both the Tahsildars appear to be well acquainted with their respective talooks, and do their work well. Chinnakrishna Naidu, the Acting Tahsildar of Nannilam, accompanied me throughout the Jummahbundy of his talook; thus I have had good opportunities of forming an opinion of his worth, and am glad to say that the opinion thus formed is altogether favourable. He is evidently a man respected by the people, and would, I should think, creditably discharge duties higher than those of a Tahsildar. The Acting Serishtadar, Murugasem Pillay, is I think out of place in a subordinate position such as he at present holds. He would do very well as the Head of an office. Krishnasami Aiyer, the Head Clerk, has my most entire approval; I have written about him so lately that I need say no more about him now.

(Signed) J. W. BEST,
Acting Sub-Collector.

NEGAPATAM,
13th August 1868.

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SETTLEMENT REPORT

OF

TRICHINOPOLY.

I HAVE the honour to submit my report on the Settlement of the district for Fusly 1277.

No. I. Officers by whom the Settlement was conducted.

2. The talook of Trichinopoly was settled by myself, Kulitalai and Museri by Mr. Martin, Wodiarpolliem and Perambalur talooks by Deputy Collector Mahomed Esuf.

Variations in the number and tenure of villages.

3. There is an increase of nineteen villages under the head of "Inam," and four under that of "Shrotriem," a decrease of twenty-three under that of "Zemindary." This is attributable to the fact that the above villages attached to Devastanums were erroneously included in the Zemindaries of Marungapury and Kodavur, as those Zemindars themselves were the Trustees of these Devastanums.

Puttahs.

4. The aggregate number of puttahs issued during the year under review was 1,34,716, or 8,354 in excess of those issued during the preceding year, as shown below:—

Aggregate number of puttahs issued during Fusly 1276...	1,26,362 (A)
Deduct puttahs cancelled during Fusly 1277.....	1,573
Remainder...	1,24,789
Add fresh puttahs issued during Fusly 1277.....	9,927
Total...	1,34,716 (B)
Difference between A and B	8,354

5. Out of the number of old puttahs issued during the Fusly, 36,610 were modified by additional entries.

6. The cancellation of 1,573 old puttahs resulted partly from the relinquishment of lands, and partly from the clubbing of two or more holdings into one, consequent on the transfer of lands by sale and other causes.

Season.

7. The season was on the whole unfavourable for Agricultural operations, owing to the failure of the north-east monsoon.

Rain-fall.

8. The subjoined Statement shows the average rain-fall during the Fusly under review as compared with the preceding Fusly:—

Months.	1866-67.	1867-68.	Increase.	Decrease.
July	·20	2·17	1·97	...
August	2·43	2·73	·30	...
September	2·90	·86	...	2·04
October	9·70	11·44	1·74	...
November	1·18	·89	...	·29
December	5·55	·23	...	5·32
January	...	5·70	5·70	...
February	·16	·25	·09	...
March	...	·04	·04	...
April	·89	·13	...	·76
May	2·40	4·27	1·87	...
June	·43	1·76	1·33	...
	25·84	30·47	13·04	8·41
				4·63

9. The average fall during the year was greater than the preceding year. For detailed information on the state of the season I would refer the Board to my letter as per margin.

17th February 1867, No. 26.

Sanitary condition.

10. Public health was good, and the district was remarkably free from Cholera. Cattle suffered from want of pasture and drinking water during the months of November and December, but the rain-fall of January materially improved their condition. They were generally free from disease.

Emigration.

11. There was no Emigration during the year. This is attributed to the increased demand for local labour, particularly on the Railway and Public Works.

Prices.

12. There was a falling off in prices during the year. Paddy fell 25 per cent. as compared with the preceding year, although it was 30 per cent. higher than the average of the last ten years. Dry grains varied from 28 to 34 per cent. below last year's prices, and from 22 to 25 per cent. higher than the average of the last ten years, and averaged three times the commutation rate fixed by the new Settlement. This is attributable partly to the increased importation from neighbouring districts accompanied by a falling off in the export from this, and partly to the general fall of rain in January.

No. III. Ryots' holdings.

13. The aggregate extent of land in the ryots' holdings at the commencement of the Fusly was 8,87,804 acres, assessed at Rupees 12,55,580, of which 20,083 acres, bearing an assessment of Rupees 20,300, were relinquished, and 64,176 acres, with an assessment of Rupees 59,336, were newly cultivated. Thus the actual extent of land under this head at the close of Fusly was 9,31,897 acres, assessed at Rupees 12,94,616, or 44,093 acres, bearing an assessment of Rs. 39,036, in excess of the preceding Fusly.

III A. Land transferred.

14. It will be observed from this Statement that out of the 20,083 acres of land entered under the head of "Lands given up," 84 acres, assessed at Rupees 513, were transferred to that of "Inam." This was owing to certain lands having been purchased and made over partly as compensation for certain Inams taken up for the Railway, and partly as Inams to some of the servants of the Jembookaiswaram and Sreerungam Devastanums.*

* Vide G. O., 21st October 1867, No. 2,472.

Waste remitted.

15. Remission to the extent of Rs. 12,312, assessable on acres 4,518, was granted on fields left waste in consequence of the exceptional character of the season.

Abstract A., Statement No. 3.

16. Subjoined is the comparative Statement of the extent of cultivation and settlement.

	Fusly 1276.			Fusly 1277.			Increase.			Decrease.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.
Dry	7,61,781	7,22,592	6 8	8,05,111	7,59,365	12 11	...	36,743	6 0	...	...	...
Wet	1,25,074	5,29,898	15 0	1,22,268	5,22,968	2 0	...	...	...	2,806	6,930	13 0
	8,86,855	12,52,491	5 8	9,27,379	12,82,333	14 11	43,330	36,743	6 0	2,806	6,930	13 0
Add—												
Second Crop Assessment ...	...	79,040	1 0	...	82,074	8 6	...	3,034	7 6	...	...	...
Additional do	...	2,154	5 0	...	3,304	4 0	...	1,149	15 0	...	...	...
Water Tax	...	13,049	5 0	...	17,193	14 0	...	4,144	9 0	...	1,712	13 1
Road Fund	...	22,703	7 6	...	20,990	10 5	...	...	...	...	...	...
Village Service Fund.....	...	...	.....	...	...	...	...	...	...	...	...	...
	...	1,16,947	2 6	...	1,23,563	4 11	...	8,328	15 6	...	1,712	13 1
	...	13,69,438	8 2	...	14,05,867	3 7	...	45,072	5 6	...	8,643	10 1
Deduct—												
Road Fund.....	...	49,242	0 5	...	47,333	4 1	...	...	...	...	1,908	12 4
Village Service Fund.....	...	560	8 0	...	552	5 3	...	...	...	...	8	2 9
Other remissions as particularized in Statement No. 4.	...	15,638	3 0	...	55,950	2 0	...	40,311	15 0	...	...	...
	...	65,440	11 5	...	1,03,835	11 4	...	40,311	15 0	...	1,916	15 1
Remaining Beriz...	...	13,03,997	12 9	...	13,02,031	8 3	...	4,760	6 6	...	6,726	11 0
Add Miscellaneous items ..	...	49,125	15 6	...	46,711	9 3	...	...	...	...	2,414	6 3
	...	13,53,123	12 3	...	13,48,743	1 6	...	4,760	6 6	...	9,141	1 3
										Net Decrease.....	4,380	10 9

17. There was in the aggregate an increase of Rupees 29,813 in the amount of assessment on lands cultivated during the Fusly. This is attributable to the steady increase in the extent of

land taken up for cultivation, consequent on the light assessment under the new Settlement. But on the whole there is a net falling off of Rupees 4,380 owing to the large remissions granted during the year—Vide paragraph 21.

No. III, Enclosure B.—Cultivation of special products.

* Cotton, Indigo, and Sugar-cane.

18. The increase in the cultivated area under each item, * is attributable to the increased demand for those articles, and to the greater inducements held out to the ryots to cultivate them. The cultivated area of cotton, as shown in the Statement now forwarded, will be found to be in excess by 151 acres, assessed at Rupees 71, of the aggregate area made up from the monthly Statements submitted to the Board. This excess is owing to a mistake found and corrected during the Jummahbundy, in the accounts on which the monthly Statements were founded. The figures now given are, however, correct.

Irrigation works.

19. The following is the Statement showing the principal sources of irrigation, with the extent of cultivation and assessment dependent upon each:—

Talooks.	Sources of irrigation.	Ayacut.		Cultivation.	
		Acres.	Assessment.	Acres.	Assessment.
	Wyacondan	19,352	1,15,705	19,174	1,14,977
	Ramavoitallay	975	5,589	968	5,552
	Yellandavoitallay	1,824	10,526	1,814	10,477
	Poodoo Ayen Voikal	3,372	19,295	3,365	19,264
	Vadakyan Voikal	3,581	25,826	3,565	25,753
	Therkyan do.	2,086	20,185	2,979	20,139
	Peruvallay do.	8,292	40,454	8,276	40,381
	Nadookaray Naut Voikal	3,113	18,506	3,106	18,459
	Mallattar	2,575	12,142	2,570	12,395
	Pungooney	5,744	24,479	5,670	24,219
	Total...	51,814	2,92,707	51,487	2,91,616
	Museri Naut Voikal	1,904	11,138	1,896	11,104
	Tottiem do.	1,335	8,257	1,335	8,234
	Do. Sinna Voikal	1,616	10,459	1,602	10,365
	Ayatoo Calingulah, etc	2,265	8,519	2,188	8,114
	Total...	7,120	38,373	7,021	37,817
	Marattoor Naut Voikal	4,030	28,530	3,875	28,354
	Kistnaroyapuram do.	1,130	6,848	1,105	6,761
	Nunga Voikal	1,883	9,682	1,832	9,487
	Amravatti	2,337	6,020	2,240	5,799
	Total...	9,380	51,080	9,052	50,401
	Ponnery Voikal	3,609	20,883	3,356	12,635
	Total...	71,923	4,03,043	70,916	3,92,469

Ruined tanks.

20. No applications were made during the year for the restoration of ruined tanks, owing probably to the rate Rupees 2 per acre sanctioned by the Board being far in excess of the Settlement rates.

Statement No. 4, Remissions.

	Rs.	A.	P.
Dry waste			
On entire fields	30,045	8	0
On portions of fields	1,640	6	0
	31,685	14	0
Wet Shavi	12,554	2	0
Total...	44,240	0	0

21. Remissions, as shown in the margin, were granted during the Jummahbundy. The circumstances which necessitated these remissions are fully detailed in my letter, No. 26, dated the 17th February last, embodied in the Board's Proceedings of the 22nd idem. Great care was taken in each case to ascertain whether there had been a real failure of crops and cultivation, from causes beyond the control of the ryots.

22. In the Kulitallay talook the per-centage remissions were granted only at 25 per cent., enough to meet the exigencies of the occasions, and not at 50 per cent. as recommended in paragraph 9 of my letter as per margin. The remissions on withered wet crops were granted chiefly in the dry villages.

Embodied in the Board's Proceedings, 22nd February 1868.

A sum of Rupees 25-6-0 is entered under the head of "Taram Cummee." This is owing to some land which was erroneously entered in the accounts as "permanently improved punjah" having been now brought under the head of ordinary punjah, as it was found that there was no proper water supply to it. The slight differences under the heads of "Fasal Cummee" and "Water Cess" call for no remarks.

No. V.

23. Demand, Collection, and Balance of the Land Revenue Miscellaneous items are here exhibited. The aggregate amount of demand was Rupees 46,711-9-3, or an increase of Rupees 2,777 as compared with the revised Statement for the preceding Fusly.

24. The increase of Rupees 5,524 in item No. 2, "Tax on trees on unassessed lands," is to be ascribed to the fact that all trees which have once come into bearing are invariably brought under assessment (whether they actually yielded or not), a practice now strictly enforced since last Fusly.

25. In the item "Jodi on Sundry Inams," the amount under the head "Last Fusly" differs from that entered under the corresponding head "Current," for reasons explained in paragraph 3.

26. The variations under the other items call for no special remarks.

No. VI. Zemindaries, Moottahs, etc.

This Statement exhibits a balance of Rupees 8,403 at the close of the Fusly, which sum was again reduced to Rupees 4,006 by subsequent collections up to the 31st August last: measures are being taken for the realization of the above sum.

28. In the accounts received from the talooks for the preparation of revised Statement No. VI, for Fusly 1276, submitted to the Board with my letter as per margin, some of the "Whole Inams" were omitted and "Sundry Inams" were inadvertently included under the head of "Whole Inams." Hence the difference in the number of villages and the figures connected therewith, as compared with the revised Statements for the last Fusly. This difference leads to corresponding differences in Statements Nos. 5, 7, 8, and 9, and to certain discrepancies between these Statements and the closing Demand, Collection, and Balance Statement for June last. A Memorandum of alterations of the above Demand, Collection, and Balance Statement will shortly be submitted.

No. 53, dated 26th March 1868.

No. VII. Abstract.

29. The following is the comparative abstract of collections:—

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.
Land Revenue.								
Permanently settled...	4,027	42,915	46,942	6,974	45,862	52,836	5,894	...
Quit-rent on Shrotriem, etc., villages.....	5,623	10,228	15,851	2,225	9,331	11,556	...	4,295
Ryotwar.....	43,289	12,90,933	13,34,222	13,505	12,63,589	12,77,094	...	57,128
Miscellaneous.....	7,494	39,419	46,913	4,536	38,692	43,138	...	3,775
Total...	60,433	13,83,495	14,43,928	27,240	13,57,384	13,84,624	5,894	65,198
Abkarry.....	1,369	1,09,759	1,11,428	10,545	1,16,463	1,27,008	15,580	...
Income-tax.....	...	48	48	...	...	...	...	48
License-tax.....	...	5,324	5,324	...	7,100	7,100	1,776	...
Stamps.....	...	80,383	80,383	...	93,685	93,685	13,302	...
Grand Total...	62,102	15,79,009	16,41,111	37,785	15,74,632	16,12,417	36,552	65,246

30. The increase of Rupees 5,894 under the head of "Permanently settled" is owing to the collection of outstanding arrears, and the more punctual payment of current demands.

Quit-rent.

31. The decrease of Rupees 4,295 in the item "quit-rent on Shrotriem villages" is because the arrears under this item at the commencement of the Fusly were less than the corresponding amount of the preceding Fusly.

Ryotwar.

32. The decrease of Rupees 57,128 in the item "Ryotwar" is attributable mainly to the remissions granted during the Fusly.

Miscellaneous items.

33. The decrease of Rupees 3,775 under the head of "Miscellaneous items" may be ascribed to a large portion of the demand not having been collected within the Fusly owing to the exceptional nature of the season.

Abkarry.

34. The increase of Rupees 15,580 in the item "Abkarry" is owing to the realization of a large amount of arrears.

License-tax.

35. Under "License-tax" there is an increase of Rupees 1,776. The License-tax Act No. 21 of 1867 came into operation in May 1867, and only a small portion of the tax collected during the two months of May and June was shown in the accounts of last Fusly, the greater portion being collected during the Fusly under report; hence the increase.

Stamps.

36. There is an increase of Rs. 13,302 under "Stamps." This is the result of the introduction of the new Stamp Act No. 26 of 1867.

No. VII.

37. This Statement exhibits a balance of Rupees 57,656-9-6 on account of all sources of Revenue at the close of the Fusly. Of the above sum, Rupees 41,856-13-6 were realized up to 31st August last, and the remaining sum, namely, Rupees 15,799-12-0, will be collected in due course.

No. VIII. Arrears.

38. There was a balance of Rs. 5,462-15-9 on account of arrears of all sources of Revenue at the close of the Fusly. Of this sum, Rupees 366-10-7 have since been collected, leaving a balance of Rupees 5,096-5-2, of which Rupees 3,087-6-8 are recoverable, Rupees 281-9-8 are doubtful, and Rupees 1,727-4-10 are irrecoverable, the last in consequence of death, desertion, and poverty of the defaulting ryots.

39. A sum of Rupees 1,179-1-6 was recommended for remission in last Fusly, and sanction for Rupees 499-2-0 has already been received; the remaining sum of Rupees 679-15-6 is now included in the above irrecoverable amount of Rupees 1,727-4-10.

40. Rupees 133-4-6 were over-collected during the Fusly from certain ryots and erroneously credited to the balance due by other ryots, and this sum has to be written off the accounts.

41. Sanction is, therefore, requested for the remission of Rupees 1,860-9-4 in the aggregate.

No. VIII. A. Coercive Process.

42. Moveable property to the amount of Rupees 296, and immoveable property to the amount Rupees 6,763, were sold for arrears of revenue during the year.

No. IX.

43. The gross collections from all sources of revenue amounted to Rupees 16,12,416-11-9, and the aggregate charges to Rupees 1,32,429-12-7, leaving a net saving of Rupees 14,79,986-15-2.

44. There is a decrease of Rupees 11,249 in item "Salary of the Collectors, etc." This is attributable to the full salary of a Collector assigned to a permanent incumbent not having been drawn during the Fusly.

45. The increase of Rupees 7,950 in "Miscellaneous items" is owing to Deputation Allowances having been granted to the Acting Collectors during the Fusly.

46. The increase of Rupees 1,050 in the item "Discount to Licensed Stamp Vendors" is attributable to the extensive sale of Stamps as mentioned in paragraph 36.

47. The differences in the other items call for no special remarks.

Village and Talook Accounts.

48. The Village Accounts were generally found to be correctly kept.

Twenty-seven acres held by four servants.

49. Land acquired by public servant during the Fusly is given in the margin.

TRICHINOPOLY,
5th October 1868.

(Signed) C. T. LONGLEY,
Acting Collector.

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(Signed) C. T. LONGLEY,
Acting Collector.

SETTLEMENT REPORT

OF

MADURA.

I HAVE the honour to submit my report on the Settlement of this district for Fusly 1277, together with the usual explanatory Statements as per enclosed list.

2. The report of the Acting Sub-Collector Mr. Bliss on the Settlement of his Division is also submitted.

Statement No. I.

3. This Statement shows the several places at which the distribution of puttahs was made, and also the names of the Officers who conducted the Settlement.

4. Of the four talooks in the principal division, two, namely, Madura and Tirumangalum, were settled by Davasikamony Pillay, the Deputy Collector on general duties. The Settlement of Melur talook was conducted by myself, and that of Periakolum by Mr. J. R. Arbuthnott, the Acting Collector.

Variations in number and tenure of Villages.

5. There is an increase of one village under the head Inam villages, which is owing to the quit-rent having been imposed thereon by the Inam Commissioner in the year under report.

Remarks on the number of Puttahs.

Fusly.	Number of Puttahs.
1276.....	1,24,696
1277.....	1,33,853
Increase...	9,157

6. The number of puttahs issued during the year under report has considerably increased in comparison with that of the past year. This increase is chiefly due to a great improvement in the Ryots' holdings. The number of fresh puttahs during the Fusly under report is 86,247, or 24,996 over that issued in the last. The innumerable changes in the ryots' holdings, the failure on the part of the ryots to produce their last year's puttahs, have caused the issue of so many new ones unavoidable. The number of unrenewed puttahs is 47,606, of which 11,955 have undergone slight alteration, and 35,651 remained unaltered.

7. The new form of puttahs has not yet been introduced into the district in the year under report. Necessary arrangements are being made for the adoption of the form in accordance with the Proceedings of the Board, dated 3rd January 1868, No. 12.

Cultivating Season.

8. I am sorry to observe that the season under report was most unfavourable. During the early part of it (May and June) there were good showers in all parts of the district, and cultivation, both wet and dry, was carried on rapidly; but from the subsequent failure of rain the crops perished. The rains which fell in the months of July, August, and September were so insufficient and scanty as to be of no use. The heavy showers which fell in October were seasonable and a large breadth of land was again sown; but during the two subsequent months of November and December scarcely a drop of rain fell. There was a heavy fall of rain in the end of January, but nearly all the crops had perished before that time. This rain, however late as it was, saved some crops, especially those dependent on river irrigation, and it was also most beneficial as regards pasture and drinking water.

9. The talooks which suffered most were Melur, Dindigul, and Palany.

10. Annexed is a table of the monthly fall of rain:—

	April 1867.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	Grand total.
	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.	In. 100ths.
Northern Section.	3 10½	3 82½	1 18½	6 24½	4 36½	3 5	21 77½	18 52½	1 81½	0 16½	6 64	1 98	4 14	33 26½	55 4
Southern Section.	8 85½	6 7	0 8	4 85½	7 90	4 25½	32 1½	14 81	0 60	0 25	4 71	0 70	... ...	21 7	53 81
Eastern Section.	3 55	4 39½	... ...	2 78	... ...	1 11½	11 84	9 7	0 50	... ...	1 32½	0 65	... ...	11 54½	23 38½
Western Section.	7 88	2 61	... ...	3 28	0 13	0 62½	14 52½	10 81½	0 36	... ...	6 35	... ...	0 90	18 42½	32 95

Sanitary condition of the District.

11. The Sanitary condition of the district was more satisfactory in the year under report than in the past year, though in some parts of Palany, Dindigul, and Melur talooks, Cholera, Fever, Small-pox, and also Murrain appeared during a few months in the year, and cattle suffered a little from want of pasture; but the mortality was not great. The poorer classes of people were for the most part relieved from their distress by employment on works carried out from the Relief Funds sanctioned by Government.

12. More than 12,000 Rupees were expended during the year on those works.

Fusly.	No. of persons emigrated.
1276...	55,029
1277...	42,168
Decrease	12,861

13. The marginal figures shows the number of persons who emigrated this year to Ceylon and other places, which falls short of that of the last year by 12,861 persons. The greater demand for labour and the lower prices of provisions were the causes of this decrease.

Statement No. II.

14. The following abstract shows the prices of agricultural produce prevailing during the year under report compared with the two previous Fuslies 1275 and 1276, as well as the commutation prices at which the Land Revenue of the district was originally settled:—

Description of grain.	Commutation rates.	Fusly 1275.	Fusly 1276.	Fusly 1277.
Paddy, first sort, per garce	59	269	322	254
Do. second do. do.	59	247	290	231
Cholum or Javary	35	273	295	228
Cumboo or Bagira	45	257	301	227
Raggy	50	275	314	222
Horse Gram	55	263	418	274
Harrack or Varagu	38	151	168	168

15. The Board will observe that notwithstanding the adverse nature of the season, the prices of provisions during the year under reference have been far lower than those of the past year. For this satisfactory state of things Madura was greatly indebted to the more favoured districts, Trichinopoly and Tanjore, from which a great quantity of paddy and other grain were imported into Madura; hence the prices were low and stationary.

Enclosure B. in Statement No. III.

Ryots' Holdings.

Fusly.	Acres.
1276.....	7,85,212
1277.....	8,34,930
Increase...	49,718

16. The great increase in the holdings of the ryots is partly due to the favourable commencement of the season and partly to the fact of agriculture being now more remunerative than it was formerly in consequence of the great rise in the prices of produce. The following Statement shows the particulars of lands taken up and those given up during the year under report as compared with those of the preceding year:—

Fusly.	Holdings.		Lands taken up.		Lands given up.	
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1276...	785,212	14,72,603	62,669	91,115	45,979	71,941
1277...	834,930	15,28,061	77,999	96,826	28,281	41,368

Actual Cultivation.—Statement No. III.

17. An abstract showing the Cultivation and Settlement of the Fusly under report is appended:—

ABSTRACT A.—*Comparative Statement of Cultivation and Settlement.*

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
Dry	582,882	7,91,267 1 11	666,575	8,74,698 5 11	83,693	83,431	.....	.....
Wet	129,365	5,56,150 3 8	125,572	5,40,031 3 9	.....	.....	3,793	16,119
	712,247	13,47,417 5 7	792,147	14,14,729 9 8	83,693	83,431	3,793	16,119
Add—								
Second crop Assessment	.....	23,871 6 11	.....	44,183 12 0	.....	Net Increase... 20,312	79,900	67,312
Additional Assessment...	.....	351 12 10	.....	230 3 9	.....	.....	.....	121
Water Tax	.....	... ...	.....	... ...	.....	.....	.....	.....
Road Fund	.....	... ...	.....	... ...	.....	.....	.....	.....
Village Service Fund	.....	2,724 5 7	.....	2,753 12 4	.....	29	.....	.....
Total...	.....	13,74,364 14 11	.....	14,61,897 5 9	.....	1,03,772	.....	16,240
Deduct Remissions—								
Road Fund	.....	... ...	.....	... ...	.....	.....	.....	.....
Village Service Fund	.....	2,724 5 7	.....	2,753 12 4	.....	29	.....	.....
Other remissions as particularized in Statement No. 4	.....	1,00,106 14 9	.....	2,75,835 3 6	.....	1,75,728	.....	.....
	.....	1,02,831 4 4	.....	2,78,588 15 10	.....	1,75,757	.....	.....
Remaining Beriz	.....	12,71,533 10 7	.....	11,83,308 5 11	.....	.....	.....	88,225
Add Miscellaneous items	.....	40,318 7 4	.....	56,711 5 1	.....	16,393	.....	.....
Total...	.....	13,11,852 1 11	.....	12,40,019 11 0	.....	16,393	.....	88,225
							Net Decrease...	71,832

Particulars of the increase.

	Acres.	Rupees.
*Actual extent cultivated.....	43,606	45,941
† Waste charged	40,087	38,390
	83,693	83,431

* Waste remitted and charged with reasons.

‡ From Collector to Board, dated 28th January 1868, No. 6.
From Board to Collector, dated 6th February 1868, No. 915.

	Rs.
Fusly 1276.....	1,25,186
,, 1277.....	1,13,331
Decrease...	11,855

18. There was an observable increase in the extent of dry cultivation* in the year under report, which is partly attributable to the favourable commencement of the season and to a great extent of waste† having been charged in the sub-division and in Periakolum talook.

19. Remissions were granted on the waste agreeably to the correspondence noted in the margin‡ and to the orders now in force. Though the season under notice was worse than the last, yet remissions were only found necessary to the extent shown in the margin, inasmuch as a percentage remission was granted on the whole extent of the land held by the ryots (including cultivation) in certain localities.

20. The remissions granted on account of waste in the single talook of Melur amounts to nearly one-third§ of the total remissions allowed for the whole district. This talook was, as the Board are aware, most seriously affected by the adverse season of this year.

§ Rupees 34,982.

21. There is a decrease of 4,999 acres in the Cotton cultivation which is due to the failure of rain and to a fall in price.

Cultivation of Special Products such as Cotton, Sugarcane, etc.

22. The following is a Comparative Statement of the cultivation of Indigo and Sugar-cane:—

	Fusly 1274.	Fusly 1277.	Increase.	Decrease.
Indigo	61	434	373	.....
Sugarcane	149	162	13	.....

23. Appended is an abstract showing the principal sources of irrigation, the extent of ayacut, and the cultivation under the said irrigation works with the assessment, and the actual revenue derived from the lands.

Names of Irrigation works.	Ayacut.		Cultivation of Fusly 1277.		
	Extent.	Assessment.	Extent.	Assessment.	Actual revenue derived.
1	2	3	4	5	6
	Acres.	Rupees.	Acres.	Rupees.	Rupees.
Madakulam channel	2,497	12,209	1,970	10,070	11,433
Nilayur channel	7,202	32,429	5,068	23,567	28,979
Vadagarai channel	4,052	22,092	3,684	19,921	25,224
Thengarai channel	2,198	11,598	1,986	10,519	13,085
Uthamathakal	2,255	12,226	2,195	12,044	12,044

Ruined Tanks.

24. In the year under report no ruined tank was made over to ryots.

Amani Villages.

	Rs.
Fusly 1276	2,756
,, 1277	878
Decrease...	1,878

25. The Amani revenue of the year under report has fallen short of that of the preceding year, as will be seen from the margin. The decrease is chiefly attributable to the badness of the season.

26. It is very desirable that these Amani villages should be brought under Ryotwary Settlement; and I will shortly submit my proposals for this.

Statement No. 4. Shamilat Bunger.

	Rs.
Fusly 1276	17,201
,, 1277	3,912
	13,289

27. Remissions on account of Shamilat Bunger or portions of fields left waste was granted this year to the amount of Rupees 3,912, which is much below the amount that was allowed last year, and this decrease is chiefly due to the fact stated by the Sub-Collector in paragraph 16 of his report accompanying.

Withered Crops.

	Rs.
Fusly 1276	44,075
,, 1277	99,134
Increase	55,059

28. A remission of Rupees 99,134 was granted this year on account of withered crops, and the indulgence shown this year is greater than was allowed last year. The talooks, the Nunjah crops of which were seriously affected by the dryness of the season, are Madura and Melur. The remissions granted in those talooks form three-fourths of the total remissions granted on account of Shavi this year as shown below:—

Talooks.	Amount of remission granted.
Madura	38,550
Tirumangalum	12,626
Melur	33,090
Sub-division. { Dindigul, Palany	4,100
Periakolum	10,769
	99,135

29. Also partial remission of assessment was granted on irrigated lands at per-centages ranging from 25 to 70 in cases where wet crops had been partially lost owing to want of water.

30. These partial remissions are particularized below:—

Talooks.	Amount.
Tirumangalum	841
Madura	3,786
Periakolum	2,527
Melur	6,003
Sub-division	4,003
	17,160

31. In accordance with the order of the Board contained in their Proceedings, dated 6th February 1868, No. 915, discretionary remissions were granted on unirrigated lands for partial loss of crops at certain per-centages in Madura and Melur talooks, as shown in the margin, and a remission at 15 to 30 per cent. on the entire holdings of the ryots in the Sub-division and in Periakolum talook was also allowed in consideration of the severe loss sus-

Taluks.		Per-centage.	Amount.
Madura		20	3,396
Melur	Melur Division	15	6,686
	Nuttum do.	10	5,090
			11,776
	Total...		15,172

tained by them, as will be seen below:—

Sub-division at 30 per cent		1,00,674
Periakolum talook—		
at 15 per cent	8,936	
at 25 do.	17,852	
		26,788
Total...		1,27,462

32. Remission was also granted on crops lost in Madura talook in consequence of certain lands having been submerged in water to the amount of Rupees 78; and a similar remission was also granted on certain land flooded by water in Dindigul talook to an amount of Rupees 5-11-5.

33. Remission on Cowle lands granted in the year under report in accordance with the terms of Cowlnamahs amounted to Rupees 407.

34. Teerwa Cummee* or remission of part of the full tax on Nunjah lands cultivated with inferior kinds of produce was also allowed to an amount of Rupees 6,834 in the year under report. The increase under this item is due to the adverse character of the season.

* Increase, Rupees 405.

35. Certain crops in Madura and Tirumangalum talooks having been destroyed by insects, a remission of Rupees 365 was found necessary during the year under report.

36. The other items of this Statement† being fixed remissions and deductions annually made from the assessment on the entire cultivation and from the revenues of the villages, and the details of these items having been also fully noticed in my Settlement Report‡ for the past Fusly require no further explanation.

† No. 4.

‡ Vide paragraphs 51 to 58.

Statement No. 5, Miscellaneous items under Land Revenue.

Fusly.	Rs.
1276	58,175
1277	67,023
Increase...	8,848

37. The revenue under this head amounts to Rupees 67,023, exceeding that of the preceding year by Rs. 8,848. This increase is specially due to certain waste lands in the Sub-division, which were enclosed by the ryots and retained by them for grazing to the exclusion of others, having been charged in the year under report in accordance with the instructions of the Board contained in their Proceedings, dated 24th February 1865, No. 1,129.

38. It will be observed that the lands adverted to above were not charged in the last two years in consequence of the succession of bad years; but the Sub-Collector Mr. Arbuthnott thought it improper to allow the lands to be thus retained free of tax in contravention of the Board's orders, and accordingly charged them with one-third of the full assessment. As it was only after the Settlement was made that the actual extent of these lands was ascertained, the tax thereon could not be included in the Land Revenue proper as it ought to have been.

General result of the Land Revenue Settlement.

39. The subjoined abstract exhibits the general result of the Revenue Setttlement for the Fusly under report including Miscellaneous as compared with that of the preceding year, the net decrease being Rupees 71,932:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Permanently settled	7,84,732	7,85,160	428	.....
Jody of Inams and Shrotriem villages	26,915	26,896	.....	19
Ryotwar	12,71,533	11,83,308	.....	88,225
Miscellaneous	46,422	62,506	16,084	.....
Total	21,29,602	20,57,870	16,512	88,244
Net decrease	.....	.....	.....	71,732

Permanently settled.

40. The increase under this item is the result of addition to the Peishcush of the Shevagungah Estate of Rupees 735, being the quit-rent newly imposed by the Inam Commissioner on certain Inam villages in the said estates, and of reduction from the Peishcush of Rupees 307 being the quit-rent remitted by the Inam Commissioner on certain Inams on appeals made to him by the Inamdars against the assessment.

Jody of Shrotriem and Inam villages.

41. The slight falling off under this head is mainly ascribable to the quit-rent of certain Inam being reduced by the Inam Commissioner this year, namely, to Rupees 9 from 37.

Ryotwar.
Decrease, Rupees 88,225.

42. The large decrease under this head is owing to the badness of the season as observed above.

Miscellaneous.
Increase, Rupees 16,084.

43. This increase is owing to the circumstances explained in paragraph 37 and to the collection this year of the commission due for the Fuslies 1275 and 1276, by the Estates under the management of the Court of Wards.

Sundry sources of Revenue.

44. The following Statement exhibits the Settlement of the Sundry sources of Revenue during the year under report as compared with that of the preceding year. The beriz of this year amounts to Rupees 10,64,542, exceeding that of the past by Rupees 44,878:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Abkarry	1,88,474	1,37,541	.....	50,933
Salt	5,89,706	6,17,736	28,030	.....
Sea Customs	29,310	25,835	.....	3,475
Stamp	2,09,604	2,44,638	35,034	.....
License	2,570	38,792	36,222	.....
Total ...	10,19,664	10,64,542	99,286	54,408
Net increase ...	.....	.....	44,878	.....

Abkarry.

45. The large decrease of Rupees 50,933 is due to the loss incurred by the resale of five out of the eight Abkarry farms of the district. The renters fell into arrears in consequence of their heavy losses, and these losses were occasioned partly by the bad season but chiefly by their having bid more for their farms than they were worth.

46. The subjoined figures will show the bids obtained on the first sale and those on the resale; and I beg to observe that the bids obtained in the first sale are nearly double the amount of the previous sale of the farms in Fusly 1271:—

The lease of Fusly 1271 continued up to Fusly 1275.

	1st Sale.	2nd Sale.
	RS.	RS.
Melur	21,800	10,330
Periakolum	17,623	11,130
Dindigul...	21,100	13,875
Ramnad	30,500	14,650
Shevagungah	35,575	15,000

Salt.

47. As I observed in my Administration Report, paragraph 15, the increase under this item partly owing to the facilities afforded for the traffic by the dryness of the season and partly to sale of the salt by heaps.

48. The following is an abstract showing the particulars of the salt transactions for the year ler report as compared with those of the past year:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
uantity in store in the beginning of of the Fusly	5,15,204 25	5,54,158 39	38,954 14	....
Do. manufactured during the Fusly	4,15,597 15	3,45,600 0	....	69,997 15
ain by measurement	2,509 34	455 15	....	2,054 19
pontaneous Salt	572 0	....	....	572 0
Total ...	4,18,679 9	3,46,055 15	....	72,623 34
	9,33,883 34	9,00,214 14	38,954 14	72,623 34
Deduct sales ...	3,50,268 19	3,81,154 20	30,886 1	....
Remainder ...	5,83,615 15	5,19,059 34	....	64,555 21
'astage written off under the sanction of Government	....	6,239 4	6,239 4	....
Remainder ...	5,83,615 15	5,12,820 30	....	70,794 25
'astage recommended to be struck in the Settlement Report for Fusly 1276	....	6,584 0	6,584 0	....
'astage now recommended to be struck off	....	6,584 30	6,584 30	....
	....	13,438 30	13,438 30	....
Balance ...	5,83,615 15	4,99,382 0	....	84,223 15

49. The following Statement shows the details of Home and Inland Consumption as well as quantity imported from Tinnevelly:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.	Quantity received from Tinnevelly.
ome Consumption	3,49,414 19	3,80,986 20	31,572 1	....	46,503 0
Inland Consumption.					
oimbatore	36 0	....	....	36 0	....
richinopoly...	168 0	147 0	....	21 0	....
alem	51 0	....	....	51 0	....
anjore'...	....	21 0	21 0	....	....
innevelly	599 0	....	....	599 0	....
Total ...	854 0	168 0	21 0	707 0	....
Grand Total ...	3,50,268 19	3,81,154 20	31,593 1	707 0	46,503 0

Sea Customs.

50. There is a decrease of Rupees 3,475 under this head, which is owing to a less quantity of country cloths and arecanuts having been imported from Ceylon, etc., during the year than in the preceding one.

Stamp.

51. The increase of Rupees 35,034 under this item is chiefly due to the increased sale of Stamps consequent upon the introduction of Act No. XXVI of 1867. The fact that the Act has worked throughout the year under report, whereas it had done so for a few months only in the last, is also a cause of the increase.

License Tax.
Increase, Rupees 36,222.
*Since reported.

52. The License Tax* Act Nos. XXI. and XXIX. of 1867, was introduced in the district only in the latter part of the Fusly preceding that under reference; the collection, therefore, was very small in that Fusly, and the cause of the increase under this item this year is of course due to the working of the Act throughout the year.

Abstract showing the total Land Revenue.

53. A Statement showing the revenue, from all sources, of this year, as compared with the Settlement of the previous Fusly, is given below:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Land Revenue	21,29,602	20,57,870	.....	71,732
Sundry sources of revenue	10,19,664	10,64,542	44,878	.....
Total..	31,49,266	31,22,412	44,878	71,732
			Net decrease ...	26,854

† B.

54. The following Abstract† exhibits the collections of the year under notice as compared with those of the past Fusly:—

Items.	Fusly 1276.			Fusly 1277.			Increase	Decrease
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanently settled	2,61,651	5,20,548	7,82,199	2,64,184	3,24,488	5,88,672	.....	1,93,527
Jody on Shrotriem villages	9,742	22,659	32,401	4,014	18,214	22,228	.....	10,173
Ryotwar	1,07,269	11,63,672	12,70,941	1,07,319	9,49,165	10,56,484	.....	2,14,457
Miscellaneous.....	9,913	27,725	37,638	18,401	18,343	36,744	.....	894
Total...	3,88,575	17,34,604	21,23,179	3,93,918	13,10,210	17,04,128	.....	4,19,051
Abkarry.....	8,512	1,18,968	1,27,480	46,017	1,05,842	1,51,859	24,379	.....
Salt.....	.....	5,89,704	5,89,704	.....	6,17,735	6,17,735	*28,031	.....
Sea Custom*.....	.....	29,309	29,309	.....	25,835	25,853	.....	3,474
Stamp.....	.....	2,09,603	2,09,603	.....	2,41,637	2,44,637	35,034	.....
License Tax.....	.....	2,570	2,570	.....	68,791	38,791	36,221	.....
Grand Total...	3,97,087	26,84,753	30,81,845	4,39,935	23,43,050	27,82,985	1,23,665	4,22,525
							Net decrease.	2,98,860

Permanently settled, Rupees 1,93,527.

55. This large decrease is principally owing to a greater portion of the Peishcush due on the Ramnad estate for Fusly 1277 remaining uncollected—vide paragraph 63.

Jodi on Inam and Shrotriem Villages.

56. The decrease under this item is due to a less amount of arrears at the commencement of Fusly 1277 than at that of Fusly 1276, and also to a greater portion of the current balance of the Fusly under report being uncollected.

Ryotwar—Decrease, Rupees 2,14,457.

57. The larger amount of remissions granded during the year under report is the main cause of the decrease under this item.

Miscellaneous.

58. The slight decrease under this head requires no notice.

Abkarry.

59. The collections during the year under report of the arrears at the end of Fusly 1276, is the chief cause of the increase under this head.

Salt, Sea Custom, Stamp, and License Tax.

60. The variations under the several heads noted in the margin are owing to the causes given in paragraphs 47 to 52.

Statement No. 7.

61. The balance at the close of the Fusly, including both current and arrears, amounted to Rupees 8,06,944-14-2, which was reduced to Rupees 4,46,944-10-7 by the subsequent collections up to the end of August last. Of this sum the balance due under the item "Current" amounts to Rupees 4,19,746-1-11, and that under the item "Arrears" to Rupees 27,198-8-8.

Zemindary Peishcush, Rupees 3,59,617-13-10.

62. The current balance under this head is due by the estates of Ramnad, Shevagungah, Jothilnaiknoor, Seroopalai, and Vellyacoondum, as shown below:—

	Rs.	A.	P.
Ramnad	3,00,404	3	10
Shevagungah	58,827	12	2
Jothilnaiknoor...	90	3	11
Seroopalai	111	14	3
Vellyacoondum...	183	11	8
	3,59,617	13	10

63. As regards the balance against the Ramnad estate, I beg to refer the Board to the letter of the Acting Collector Mr. Arbuthnott, recorded in their Proceedings, dated 11th July 1868, No. 5,125, in which he has requested the sanction of Government for the extension of time to enable the Zemindar to pay the peshcush due for the Fusly under report. As no order* has yet been received on the subject the balance remains uncollected, and I am of opinion that extension of time should be granted for the payment of the balance as recommended by the Acting Collector. I further beg to state, for the information of the Board, that I have just received an Arzee from the Agent of the estate stating that he has sent a Hoondee in favour of one Subramania Chetty at Madras for Rupees 50,000 to be paid in the Sub-Treasury Madras Bank in part payment of the arrears due by the estate.

* The order has just been received.

64. The balance against the other estates will be realized within the end of this month.

Quit-rent on Shrotriem, etc., Villages.

65. The balance of Rupees 3,777-1-9 under this head is owing to several Inamdars in the Ramnad estate having either absconded or left the district in search of livelihood. Necessary measures are being taken for the speedy realization of the amount.

Ryotwar, Rupees 16,176-6-4.

	Rs.	A.	P.
Tirumangalum	390	8	2
Madura	2,516	6	5
Melur	4,349	14	10
Dindigul	142	12	2
Periakolum	7,825	5	5
Pulney	951	7	4

66. The balance under this head is scattered over all the talooks as particularized in the margin. This state of things is chiefly attributable to the most of the Ryots having been impoverished by a series of bad years. The amounts against the Tirumangalum, Madura, Dindigul, and Pulney talooks are under collection,

and, I believe, will soon be realized. A greater portion of the sum against Periakolum talook forms the remission recommended by the Acting Collector, (in his letter to the Board recorded in their Proceedings, 8th August 1868, No. 5,762,) to be granted to the Ryots of the talook on account of the severe loss sustained by them during the year under report. The Board called for further particulars on the subject which have been fully reported on in my letter to them, dated 9th September 1868, No. 246. The remainder of the balance is being realized.

67. The collection of the balance outstanding against the Ryots of Melur, will, in my opinion, press very hard upon them. They are utterly poverty stricken in consequence of severe droughts having continued in that talook for the last four or five years successively. Almost all the tanks of the talook being rainfed did not receive a sufficient supply of water at any time during the above period. Many of the Ryots have even deserted their villages and sought their livelihood elsewhere. Under these circumstances I am of opinion that the whole balance should be remitted. I will address the Board on this subject in a separate letter.

Miscellaneous.

68. The balance under this head is Rupees 11,165-9-0, and more than three-fourths* of it consists of the tax charged on the lands enclosed by the Ryots of Pulney talook (vide paragraph 37) for grazing, which will soon be realized. The remainder consists of the Jodi on Sundry Inams and the grass rent; and steps have been taken for the early collection of these items.

* Rupees 8,500.

Abkarry.

69. A sum of Rupees 29,009-3-0 remains as balance under this head, and is due by the former Abkarry renters of Tirumangalum, Madura, Dindigul, and Shevagungah farms, as shown below:—

	RS.	A.	P.
Tirumangalum...	950	14	0
Madura	20,696	10	10
Dindigul...	2,611	10	2
Shevagungah	4,750	0	0
Total... ...	29,009	3	0

70. The circumstances under which the late Abkarry renters allowed their rents to fall in arrears are explained in paragraph 45. Necessary measures have been taken for the early collection of these balances. The large balance against the Madura renter, I fear, cannot be fully realized, and the greater part of it will have to be remitted. Steps are, however, being taken to attach the properties of the Sub-renters for the sums due by them, and any portion remaining afterwards uncollected will be recommended for being written off.

71. The balance of Rupees 27,198-8-8 under the item Arrears will be classed as follows:—

	RS.	A.	P.
Recoverable	2,800	15	6
Doubtful...	2,326	3	10
Irrecoverable...	22,071	5	4
Total... ...	27,198	8	8

	RS.	A.	P.
Ryotwar	141	4	8
Jodi on Inam and Shrotriems	361	1	9
Miscellaneous	298	9	1
Abkarry	2,000	0	0
	2,800	15	6

72. The recoverable arrears consist of the marginal items, and are in course of collection.

73. Out of the doubtful arrears, Rupees 1,760-5-1 (No. 1) form the subject of a boundary dispute between two hill villages, one belonging to Government and the other to the Kunnivady Polliem, and similar disputes between the villages of Tirumangalum and Dindigul talooks,

and also between two villages in the Periakolum talook, account for the arrears of Rupees 22-0-4 and Rupees 10-4-8 (No. 2) respectively. The remaining sum of Rupees 533-9-9 (No. 3) is the difference between the highest dry tax and wet tax on certain lands in the sub-division which though classed as wet are dependent entirely on private wells, the original source of irrigation having failed. The Sub-Collector states in paragraph 28 of his report that on the representation of the ryots concerned the collection of this sum has been suspended pending inquiry.

74. Rupees 359-10-0 of the irrecoverable arrears have already been recommended for remission in my Settlement Report for the past Fusly. The remainder or Rupees 21,711-11-4 is made up of the undermentioned items, the remission of which sum I now recommend:—

	RS.	A.	P.
Difference between the wet and the highest dry assessment, the former having been charged by mistake on certain land which though classed as wet was unfit for wet cultivation, and was, therefore, made over to certain ryots on condition of paying dry land tax...	19	15	10
Amount due by certain defaulting ryots having no property...	48	14	11
Tax due by certain defaulters who have since fled from the district, whose lands were not sold for want of bidders. These lands are situated at the foot of the hills in Periakolum talook...	36	3	6
An extra tax was charged on certain land in Dindigul talook, the cultivation of which had been prohibited. But on reconsideration the restriction having been removed, the extra impost has not been collected and should be remitted.	20	6	0
This sum is the tax charged on land in Pulney talook which was not cultivated but used by the Department of Public Works for storing materials for constructing the bridge over Shummooganudee river...	5	6	10
Total Ryotwar... ...	130	15	1
Miscellaneous.			
Certain Nattamgars in Madura talook were fined for neglect of duty, but their fines were afterwards remitted... ...	6	0	0
Do. do. in Melur talook..... ...	1	4	0
This is a fine imposed upon a Curnum who has since been removed from office and who has left the talook... ...	0	8	0
Total...	7	12	0
Amount of arrears due by the defaulting Abkarry Renters of Melur (*a*), Dindigul (*b*), Periakolum (*c*), Ramnad (*d*), and Shevagungah (*e*) possessing no property...	21,489	0	3
(*a*) Rs. 3,356. (*b*) Rs. 691-11-0. (*c*) Rs. 3,143-13-0 (*d*) Rs. 7,749-13-7 (*e*) Rs. 6,547-10-8. Difference between the original rate of quit-rent and that reduced subsequently by the Inam Commissioner...	84	0	0
Total... ...	21,711	11	4

75. It will be observed that there is a difference of Rupees 580-1-7 between the sum of arrears shown in columns 13 and 12 of the Statement Nos. 7 and 8 respectively, and that given in paragraph 71 of this report. This, I am sorry, has resulted from a mistake on the part of the Talook officials in having entered in the accounts the excess collection made from certain ryots as payment of the kists* due by other ryots, while in fact they have paid nothing. The error was subsequently discovered and rectified in the Talook accounts, (in reference to which the accounts are entered in the paragraph alluded to above,) but no corresponding correction was made in the Huzoor accounts.

* For Fusly 1276.

76. The arrears which were by mistake entered in the accounts as paid, chiefly forms the Item No. 3 of the doubtful arrears; the collection of this sum consequently depends upon the settlement of the question regarding the assessment referred to therein. I will, therefore, shortly submit my proposal as regards the refunding the excess collections to the ryots concerned.

Coercive Process.

	Rs.
* Ryotwar	222
„ Abkarry	12,048
	12,270

77. In forty-seven cases coercive measures were resorted to for the recovery of arrears amounting to Rupees 12,270.* The estimated value of real and personal properties attached amounted to Rupees 892, and the actual amount realized by sale amounted to Rupees 1,142. For Talookwar particulars, vide Enclosure A. in Statement No. 8.

Charges.

78. I beg to explain the variations under the several heads of charges.

Refund of Charges.

79. The increase in the refund of charges during this year above that in the last, is chiefly due to a sum of Rupees 613-12-10, being the amount of a portion of quit-rent paid to Government by the Lessee of Shevagungah, and subsequently refunded to him in accordance with the Boar sanction contained in their Proceedings, dated 14th March 1868, numbered 1866.

Salary of the Collector and his Assistants.

Decrease, Rupees 10,719.

80. The decrease under this item of charg is mainly due to the disbursement of salary t Mr. Wellesley in the last Fusly, while nothin was paid to him in this Fusly, and to the salary of the Collector being disbursed for twelve month in this against fifteen months in the last year, namely, Mr. Levinge was paid for ten months an seven days and I was paid for five months—vide paragraph 97 of my Settlement report for the pa Fusly; and this fact also accounts for the decreas under the item "Tent and house-rent allowance of Collector and his Assistants."

† Rupees 429.

Huzoor and Talook Establishments.

Decrease, Rupees 1,184.

‡ Since refunded.

81. The stoppages‡ of the three-fourths o the salaries of the Madura Tahsildar for the period he was under suspension, namely, eight months, during the year under report, is the principal cause of the decrease under this item of charges.

Saderward Charges.

Decrease, Rupees 282.

82. The decrease under this item is fully due to the strict observance of the rules now in force prohibiting the purchasing of paper, etc.

Medical Charges.

83. The slight increase under this head calls for no remark.

Contingencies.

Increase, Rupees 4,073.

84. The greater portion of the increase under this head is due to the disbursement of a greater amount in this year of extra tentage allowance and batta to Public servants than was disbursed in the last.

Miscellaneous.

Decrease, Rupees 392.

85. This decrease is owing to the charges incurred on account of remittances sent from the Talooks to the Huzoor Treasury having been debited in the year under report to the head "Contingencies" which was not the case in the last.

Abkarry and Sea Custom.

86. The slight variations under these heads of charges call for no special remark.

Salt Charges.

87. The only items requiring explanation under this head are, (1) Establishment, (2) Purchase of Salt and Manufacturers' share, and (3) Charges for conveying and storing Salt, the decrease under these items being Rupees 1,430, 14, 787, and 1,045 respectively, and is owing to the abolition of two salt stations* in the district in the Fusly under report and to consequent diminution in the quantity of salt manufactured.

* 1. Manakudy.
2. Soliakudy.

Stamp Commission, etc.

Increase, Rupees 4,087.

88. The increased sale of Stamp papers, etc., under the present Stamp Act in this Fusly accounts for the increase under this head.

Working of the Village and Talook Accounts.

89. The Village and Talook accounts were examined by the officers who conducted the Settlement and were found satisfactory.

90. The following abstract shows the lands acquired by Public Servants during the year under report:—

Names of Public Servants.	Extent acquired in Acres.	Mode of acquisition.
Rajaram Row, Second Vernacular Clerk, Collector's office...	9 1/4	By mortgage.
Narayanasami Naick, English Head Clerk, do.... ...	2	By purchase.
Moottoosami Pillai, Acting English Head Accountant, do.	13 1/4	By purchase.
	6	By cowle.
Letchmana Row, Vernacular Accountant, do....	2 9/16	By mortgage.
Rama Row, Vernacular Record-keeper, do....	3 1/16	Do. do.
Meenatchidasa Moodelly, Translator, do....	5 1/8	Do. do.
Streenivasa Row, Vernacular Clerk, do....	2 1/4	Do. do.
Subbasami Row, Vernacular Clerk, Deputy Collector's office.	2 1/16	By purchase.
Sundram Chetty, Shroff, Terumangalum talook	2	Do. do.
Hathavenkataramier, Second Class Revenue Inspector, Madura talook.	1	Do. do.
Soumia Naraniengar, Gumastah, Madura talook...	13 7/8	By inheritance.
Renga Row, Gumastah, Melur talook	9/16	By mortgage.
Seetaramien, Tahsildar do.	20 7/8	Do.
Namasevayem Pillai, Gumastah do.	12 1/16	By durkhast.
Palavanam Pillai, Shroff, Periakolum talook	4 5/16	By mortgage.
Kistnasami Naick, Deputy Tahsildar, Tripatore...	5 1/4	By purchase.
Ramasamy Iyengar, English Accountant, Collector's office.	33 5/16	Do. do.
Sundramayen, Gumastah, Shevagungah Sub-Magistrates' office	8 3/4	Do. do.
Kistniengar, do. of Tirunadanai Sub-Magistrate's office...	47 1/16	By inheritance.
	1 5/8	By mortgage.
Vengoovien, Tappal Gumastah of Oosilamputty...	39 1/16	By inheritance.
Kistnasami Iyengar, Salt Superintendent of Athengarai station...	10 1/2	By purchase.
Jaganatha Iyengar, Gumastah do.	3 1/16	By mortgage.
Muthusami Pillai, Sea Custom Shroff, Tondy	36 7/16	By inheritance.
Davaprum Pillai, Sub-Magistrate, Nellakottee Division ...	5/16	By purchase.
Venkatanaranien, Gumastah, Mudukoluttur Division... ...	9 5/16	By inheritance.
Soobien, Sea Custom Superintendent of Keelakarai	10	By purchase.
Sadasivayer, Deputy Tahsildar, Ramnad Division ...	49 1/16	By do.
	1/16	By mortgage.
	285 9/16	By cowle.
Subraya Iyer, Clerk, Deputy Collector's office...	6 6/16	By purchase.
	3 6/16	By mortgage.
Soobier, Serishtadar, Sub-Collector's office	29 9/16	By purchase.
Sundramayen, Clerk do...	26 1/4	By purchase.

Remarks on the conduct of the Subordinate Officers.

91. I am glad to say that I have received good and efficient assistance from my Subordinates, particularly from my Sub-Collector Mr. J. R. Arbuthnott, my Acting Head Assistant Mr. McWatters, my Assistant Mr. LeFanu, and also from my Deputy Collectors, Sheshagiri Row, T. Ram Row, and Davasigamony Pillai, and from my Serishtadar Venkatasamy Naick.

(Signed) D. ARBUTHNOTT,
Collector.

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(Signed) D. ARBUTHNOTT,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to report on the Settlement of the Sub-division for Fusly 1277, and to forward eight Statements according to the prescribed forms.

Statement No. I.

2. Statement No. 1 shows the places at which the Settlement was conducted, the officers by whom it was made, the number of villages, and the number of puttahs, new, altered, and unchanged.

3. There was no change either in the number or tenure of villages.

4. Although the total number of puttahs was in excess of the year preceding, the number renewed and altered were much the same as in Fusly 1276, as will be seen by the annexed Statement:—

Fusly.	Total No. of puttahs.	Number renewed.	Number altered.
1276	35,493	12,323	8,178
1277	37,504	12,324	7,191

5. The season was on the whole very unfavourable. In the south-west monsoon there was but little rain, and even this not general throughout the division. In the months of August and September there was little or no rain. The effect of this on the dry crops was very serious, so much so that it may be assumed that the yield was not more than quarter of the average throughout the division.

6. The rains of the north-east monsoon were equally meagre. Except in the months of October and January, the rain-fall was very slight, at great intervals, and partial in the extreme. The yield from wet lands was generally scanty, and in some localities the crops entirely failed.

7. Under these circumstances, in a division so dependant on dry cultivation as this, heavy remissions were a matter of necessity. These are detailed in Statement No. 4, and commented on below. Notwithstanding the liberal character of these remissions, the state of the people was so impoverished that much difficulty has been experienced in the realization of the revenue : and I incline to the opinion that it would have been better in the end if the ryots of this division had been treated with the same liberality as those of the neighbouring talooks of the Coimbatore district.

8. A Statement of the rain-fall according to the several gauges kept in the Sub-division is joined:—

Months.	Sub-Collector's Office.		Dindigul Talook.		Pulni Talook.	
	Inches.	100ths.	Inches.	100ths.	Inches.	100ths.
1	2	3	4	5	6	7
1867.						
July ...	4	4	3	53½	0	50
August ...	1	33	0	98	...	...
September ...	0	25	0	11½	...	...
October ...	11	17¾	9	85½	5	54½
November...	0	53	0	60½	0	31½
December...	0	10	0	11½	...	...
1868.						
January ...	4	42	4	15½	4	11½
February ...	0	56	1	31	0	30
March ...	0	1	...	...	...	...
April ...	0	26	1	1½	...	...
May ...	7	30	7	18	3	70
June...	3	4	3	55	1	53
Total...	33	1¾	32	41½	16	½

9. It is matter of satisfaction that in the face of such an adverse season, the people were generally healthy. Cattle disease appeared in a epizootic form only in a few detached localities. There was naturally considerable suffering among the beasts during the year from scarcity of fodder.

10. Little is known of the operations of the Vaccine Department. I am informed that a party was working for about two months in the Dindigul talook, but I have no means of ascertaining the amount of work done or the measure of success attained by them. From what I hear here, as well as from my experience in other districts, I should judge that the late reorganization of the Vaccine Department has not been attended with the results that might have been expected from the increased outlay incurred by Government. A Vaccinator is employed by the Dindigul Municipality. He operated during the year in 525 cases, 467 of which are reported successful.

Statement No. II.

11. Every description of grain sold at high prices, though far below the previous year's rates. On an average grain-food was 30 per cent. dearer than in the ten years, Fuslies 1266 to 1275, but 29 per cent. cheaper than in Fusly 1276. This fall in price is owing to large importations from neighbouring districts, principally Tanjore and Trichinopoly.

Statement No. III.

12. The total holdings have increased, Acres 11,265 Ans. 13, assessed at Rupees 14,640-2-11, having been resigned, and Acres 29,148, Ans. 3¼, assessed at Rupees 33,110-15-2, having been taken up. These large resignations of old land and cultivation of new are owing to the necessity, in the poorer soils of sub-division, of a system of fallows : and the increase of land taken up over that resigned may be attributed to the high prices at the commencement of the season having stimulated cultivation, while there were still good hopes of rain, afterwards unrealized. The holdings as compared with those of the past Fusly are given below:—

Fusly.	Holdings.		Lands taken up.		Lands given up.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1	2	3	4	5	6	7
1276.	3,16,727	4,64,640	24,021	29,837	13,520	19,226
1277...	3,34,609	4,83,110	29,148	33,111	11,266	14,640

	Acres.
* Punjah	1,437
Nunjah	7,129

13. A Statement of actual cultivation (after deducting waste remitted, Acres 8,566, * assessed at Rupees 26,462,) is subjoined. From this it will be seen that notwithstanding the badness of the season, the cultivation was 13,994 Acres, assessed at Rupees 6,666, above that of Fusly 1276:—

	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
1	2	3	4	5	6	7	8	9
	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.
Dry	245,200	2,91,657 3 0	2,60,831	3,06,199 8 3	15,631	14,542	...	...
Wet	28,034	1,19,763 6 3	26,397	1,11,886 11 6	...	...	1,637	7,877
Total...	273,234	4,11,420 9 3	2,87,228	4,18,086 3 9	15,631	14,542	1,637	7,877
				Net....	13,994	6,666		
Second crop assessment ...	...	149 2 3	...	247 4 11	...	98	...	...
Additional do. ...	...	115 11 6	...	67 13 9	...	...	...	48
Road Cess	...	15,987 4 3	...	20,621 1 3	...	4,634	...	...
Total..	...	4,27,672 11 3	...	4,39,022 7 8	...	11,350	...	...
Deduct—								
Road Cess	...	15,987 4 3	...	20,621 1 3	...	4,634	...	...
Other remissions as particularized in Statement No. 4 ...	...	47,493 7 6	...	1,13,033 8 9	...	65,540	...	...
Total...	...	63,480 11 9	...	1,33,654 10 0	...	70,174	...	...
Remaining Beriz	...	3,64,191 15 6	...	3,05,367 13 8	...	...	...	58,824
Add Miscellaneous items ...	...	16,827 7 5	...	30,767 9 9	...	13,930	...	...
Total..	...	3,81,019 6 11	...	3,36,135 7 5	...	...	...	44,894

14. Enclosure B. to Statement No. 3 needs no remark except that the fall in the price of Cotton during the year fully accounts for the decrease of cultivation of 4,207 Acres taxed at Rupees 5,996-9-11 therein shown.

15. Statement No. 4 shows the particulars of the remission granted in the past and present Fuslies. You will notice that the remission of this Fusly comes to the large sum of Rupees 1,13,033, or an increase of Rupees 65,540 over that of Fusly 1276. This increase appears large, but I believe it to have been fully justified ; and indeed if I had made the Settlement myself, I should have asked for sanction for even larger per-centages than those actually given. It requires explanation, however, and I shall, therefore, proceed to notice such items as require it *seriatim*.

Shamilat Bunjar.

16. Under this head there is a diminution of Rupees 14,247 in comparison with Fusly 1276, when the sum of Rupees 15,662 was remitted according to the district custom of remitting all Punjah assessment on portions of fields left waste as well as on entire uncultivated fields. This custom, which is opposed to present orders, has this year been put a stop to, except in the Hill villages where cultivation only is charged for according to the old practice. The Shamilat Bunjar of this year is, therefore, only Rupees 1,415 all due to Nunjah. All other uncultivated portions of fields have been charged, but 30 per cent. of their assessment has been remitted according to the orders noted below.

Teerwa Cummee.

17. The increase of Rupees 474-11-6 under this head is owing to the increase of dry cultivation in lands classed as wet for which no water was this year available and on which Punjah rates only have been charged according to the custom of the district.

...d in Board's Order, No. 2,124, dated 3rd April

18. The special Punjah remission of Fusly 1276 amounted to Rupees 22,349, at the rate of 20 per cent. on the cultivation in Dindigul, and 5 per cent. in Pulney; and this liberality was supplemented by the entire remission of the assessment on all waste dry lands. For Fusly 1277 the Collector (in his letter embodied in Board's Proceedings, No. 915, dated 6th February 1868.) applied for sanction, first, to remit the assessment of dry waste land entirely, and second, to remit 30 per cent., of the assessment on cultivated dry lands. In passing orders on this application the Board seem to have lost sight of the first proposal for which sanction was requested, for in their Order they simply approve of the second proposal without adverting to the first. My own opinion, looking at the measures ordered to be taken in the adjoining talooks of Coimbatore is that the Board intended to sanction both of the Collector's proposals. If my opinion is right the remission should have been as under :—

	Rs.
Entire remission on dry waste	53,775
Thirty per cent. remission on dry cultivation excluding the hill villages...	84,542
	1,38,317

Rupees 1,00,674, however, only were granted at 30 per cent. on the holdings, on waste and cultivation combined. This I consider very moderate, from what I can learn of the state of the country during the past cultivation season.

Statement No. 5.

19. The only item requiring notice in this Statement is No. 51. This is a charge newly made on waste lands enclosed by the ryots and retained by them for grazing to the exclusion of others in defiance of frequent warnings. The extent of these lands could not be ascertained until after the Settlement, and the item was, therefore, entered in this Statement.

20. A comparative Statement of the demand on account of all sources of revenue is annexed, exhibiting a net decrease of Rupees 5,854:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Land Revenue	4,83,287	4,75,058	...	8,229
Abkarry	37,310	32,540	...	4,770
Stamps	21,673	27,937	6,264	..
Interest	337	1,218	881	...
Total...	5,42,607	5,36,753	7,145	12,999
			Net decrease...	5,854

This small net decrease of Rupees 8,229 in Land Revenue, in the face of an increase of over 65,000 Rupees in Remission, is attributable to the charging of dry waste (36,655) and of enclosed waste, (item No. 51 in Statement No. 5, Rupees 14,000,) and to an increase in Cultivation of Rupees 6,660.

21. The decrease (Rupees 4,770) of the Abkarry demand of the Fusly is due to the failure of the Dindigul talook renter to fulfil his engagements in Fusly 1276. The farm was re-sold at the end of that year at a loss causing the decrease in question for the remainder of the lease, that is up to the end of Fusly 1277. The re-sale has been reported on to the Board by the Collector in his letter embodied in Board's Proceedings, No. 2,679, of the 1st May 1867.

22. The rise in the Stamp Revenue is partly attributable to Act No. XXVI of 1867, and partly to an increase of litigation owing, it is said, to the appointment of a District Munsiff in whom the people have more confidence than they had in his predecessor, since deceased.

23. I subjoin an Abstract Statement of collections:—

Items.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Fusly 1277. Arrears.	Fusly 1277. Current.	Fusly 1277. Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.
Permanently settled ...	20,705 15 8	79,273 0 2	99,978 15 10	20,668 6 2	78,134 8 0	98,802 14 2	...	1,176
Jody on Shrotriem, etc., villages.....	22 8 0	388 0 0	410 8 0	31 0 0	351 8 0	382 8 0	...	28
Ryotwar	50,267 0 3	3,29,007 11 0	3,79,274 11 3	36,329 4 6	2,76,658 13 2	3,12,988 1 8	...	66,286
Miscellaneous items ...	4,343 4 1	7,813 5 10	12,156 9 11	9,033 2 6	4,811 12 6	13,844 15 0	1,688	...
Total...	75,338 12 0	4,16,482 1 0	4,91,820 13 0	66,061 13 2	3,59,956 9 8	4,26,018 6 10	1,688	67,490*
Abkarry	257 2 7	31,470 8 2	31,727 10 9	5,148 0 0	29,725 6 6	34,873 6 6	3,146	...
Stamps...	... ...	21,672 13 10	21,672 13 10	... ...	27,937 4 0	27,937 4 0	6,265	...
Grand Total...	75,595 14 7	4,69,625 7 0	5,45,221 5 7	71,209 13 2	4,17,619 4 2	4,88,829 1 4	11,099	67,490†

* Net Decrease... 65,802.
† Net Decrease... 56,391.

Statement No. 7.

24. The ryotwar balance outstanding at the end of the Fusly, as shown in this Statement, amounts to the heavy sum of Rupees 67,271, but has since been reduced by the subsequent collections up to July 31st to Rupees 7,105. Knowing the difficulties of the people, many of whom I believe would have been quite unable to pay their dues in this exceptional year unless treated with forbearance, I cannot blame the Tahsildars, who have done their best, for not having realized the revenue more speedily. Indeed, I feel sure that they could not have done so without bearing very heavily on the people who are much empoverished by a series of bad seasons. I have, therefore, rather discouraged than urged the use of coercive measures which might possibly have resulted in a larger collection within the Fusly at the expense of a diminution of cultivation during the present season.

25. In Abkarry the outstanding balance at the end of the Fusly amounts to Rupees 2,814-3-4. This is due to the failure of the Abkarry renter who bought the farm for Fusly 1277 at the sale in April 1867, adverted to in paragraph 21. On his failure the farm was taken under Government management, and his property distrained. The result is the present balance of Rupees 2,814, most of which is, I fear, irrecoverable. The sub-renters have almost all paid up the amount of their engagements, and all we have to set off against the arrear is landed property belonging to the defaulter, estimated to be worth Rupees 60. The loss under this head, for such it must turn out, must be put down to the badness of the season.

26. The arrears of former years amounted at the end of the Fusly to Rupees 3,068-8-0, which was reduced by subsequent collections to the end of July 1868 to Rupees 3,051-15-0. These I would class as follows:—

	RS.	A.	P.
1. Recoverable	8	14	11
2. Doubtful...	2,316	14	9
3. Irrecoverable...	726	1	4

27. The recoverable arrears are in course of collection.

28. Of the doubtful arrears, Rupees 1,761-4-8 form the subject of a boundary dispute pending in your office between two hill villages, one belonging to Government and the other to the Kannivadi Polliem. A similar dispute between Dindigul and Terumangalum talooks accounts for a sum of Rupees 22-4-0. The remainder or Rupees 533-9-9 is the difference between the highest dry tax and Nunjah tax on lands which though classed as Nunjah are depending entirely on private wells, the original source of irrigation having failed. On the representation of the ryots concerned, their collection has been suspended pending inquiry. A report has been received from the Tahsildar on the subject, but is undisposed of pending personal inspection of the localities.

29. A sum of Rupees 8-1-6 of the irrecoverable arrears was recommended for remission in the Settlement Report of Fusly 1276. The remainder or Rupees 717-15-10 is made up as follows, and I request that sanction may be obtained for writing it off the accounts:—

Rupees 20-6-0.

1.—An extra tax was levied on lands of which the cultivation had been prohibited. But on reconsideration the restriction having been removed, the extra impost has not been collected, and should be remitted.

Rupees 5-6-10.

2.—This sum is the tax on land used by the Department Public Works for storing materials for constructing the bridge over the Shenmuga Nadi river.

Annas 8.

3.—Eight Annas are a fine imposed upon a Curnum who has been since removed from office and has quitted the talook.

* Rupees 691-11-0.

4.—The balance* is due by the Abkarry renter of Dindigul talook for the portion of Fusly 1276 during which he held the farm. All his property has been sold. This sum together with the loss consequent on the resale of the farm was recommended to be written off to profit and loss by my predecessor (vide correspondence noted in the margin.)

To Collector, 1st April 1867.
To do. 18th June ,,
From do. 29th do. ,,
To do. 13th July ,,

30. Coercive measures have been resorted to in only two instances, one that of the Abkarry renter noted in paragraph 25, and the other for the recovery of Land Revenue amounting to Rupees 24-5-9. In the first instance, Rupees 34-10-6 have already been realized, and in the second the whole arrear was recovered.

31. The Statement below shows the lands acquired by public servants during the year under report:—

Name.	Extent of land acquired.	Mode of acquisition.
	Acres.	
P. Soobbier, Serishtadar	15	By purchase.
	6·61	Formerly held on mortgage and purchased in the year under report.
	21·61	
Soondramier, 4th Clerk	30	By purchase.

32. Three tanks and 138 wells were newly constructed under the Rules during the Fusly. No topes were planted.

33. It remains only for me to notice the conduct of my subordinates. During the short time I have been in charge of the office, I have received very valuable assistance from my Serishtadar Paniyur Soobbier and the Dindigul Tahsildar Ramaswamy Iyer. They are both excellent officers,

and in every respect worthy of the confidence of their superiors. It is a pleasure to work with men who so thoroughly understand the duties of the offices they respectively hold. I regret that I can not express the same favourable opinion of Mr. G. Burby the Tahsildar of Pulney. I do not consider this officer fit for the position he occupies; but as the Board have several times declined to permit his removal to a less onerous post, it would not become me to do more than respectfully express my concurrence with the officers who have previously recommended it.

DINDIGUL,
8th August 1868.

(Signed) H. W. BLISS,
Acting Sub-Collector.

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1817

SETTLEMENT REPORT
OF
TINNEVELLY.

I HAVE the honour to report upon the Settlement of the Land and Extra sources of Revenue of this district, for the past Fusly 1277, (A.D. 1867-68,) and to forward the usual Settlement accounts Nos. 1 to 12.

Stations at which the Settlement was made.

2. Statement No. 1 shows the stations at which puttahs were distributed:—

Names of the Officers who made the Settlement.	Talooks.	Stations where the Settlement was made.
Collector's Division.		
R. K. Puckle, Esq., Collector..	Ottapidaram	Gengundan.
	Nanguneri	Nanguneri, Calakad.
	Sankaranainarkovil ...	Sankaranainarkovil, Vinnikonendal.
C. J. Crosthwaite, Esq., Acting Head Assistant Collector ...	Tenkarai	Pudukudi.
		Attur.
T. Venkat Row, Deputy Collector	Sattur	Virdupatti.
		Sattur.
	Strivilliputtur	Strivilliputtur.
		Watrap.
		Rajapalayam.
Sub-division.		
J. B. Pennington, Esq., Sub-Collector	Ambasamudram ...	Ambur.
		Ambasamudram.
		Shermadevi.
	Tinnevelly	Tinnevelly.
	Tenkasi	Nannagaram.
		Surandai.
		Tenkasi.

3. I made the Jummahbundy of one of the Sub-Collector's and one of the Head Assistant's talooks this year, the Sub-Collector taking Tinnevelly in exchange. I have now made the Jummahbundy of all the talooks to be immediately affected by the new Settlement, and have been able to clear away difficulties, and get rid of many anomalies as a preliminary to Settlement: the division of Samudayam or common lands in 147 villages is alone an important work, and could hardly have been effected without the Maps and Registers that are now being prepared.

Variation in the number and tenure of villages.

4. Statement No. 2 shows the tenure on which the villages were held; these were the same as last year:—

No 2.

Denomination of villages.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
1. Nunjah (wet) Mottafysal villages	925	929	4	.....
2. Do. Pottom villages, paying a favourable assessment in grain	13	13	.....	.....
3. Do. Porupu do. do. fixed in money...	12	12	.....	.....
4. Punjah (dry) villages...	116	116	.....	.....
5. Pottom and Mottafysal villages upon which (Jodi) quit-rent was imposed by the Inam Commissioner	18	18	.....	.....
6. Taram or Ryotwar villages	15	15	.....	.....
Total Government villages...	1,099	1,103	4	.....
7. Kattuguttagei or Shrotriem villages	75	75	.....	.....
8. Inam villages	77	77	.....	.....
9. Zemindari villages	725½	725½	.....	.....
Grand Total... ...	1,976½	1,980½	4	.....

5. There are, however, four villages more than last year, owing to the sub-division of large villages for survey.

Introduction of Permanent Puttahs.

6. The total number of puttahs was 1,38,011, or 1,345 in excess of the previous year; of these 38,625 remained unaltered, 37,547 were modified to suit slight changes in the ryots' holdings, and 61,839 had to be re-written. The puttahs renewed are forty-five per cent. of the total number issued.

No. 3.

	Fuslies.	Total number of Puttahs for Land Revenue.	Puttahs not renewed.			Renewed or fresh Puttahs issued.	Percentage of Column 6 on Column 2.
			Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
	1	2	3	4	5	6	7
The receipt books are being bound, and are nearly ready for issue.	Fusly 1276...	1,36,666	28,799	57,146	85,945	50,721	37
	Do. 1277...	1,38,011	38,625	37,547	76,172	61,839	45
	Increase...	1,345	9,826	.....	.....	11,118	8
	Decrease...	.....	.....	19,599	9,773	.....	.....

Season and Sanitary state of the district.

7. The season was not a good one, the north-east monsoon was a failure, and but little rain fell after the heavy downpour in October; the rain-fed tanks failed entirely in Nanguneri, and Sankaranainarkovil especially, and there was a great scarcity of water to the extreme east, (throughout the area it is hoped will be irrigated by the proposed Strivaigundam anicut.)

8. The following abstract exhibits the rain-fall:—

		Average fall in inches.
1867.	April	2·57
	May	1·16
	June	·36
	July	·63
	August	·03
	September	·36
	Total.....	5·11
1867.	October	13·13
	November	4·35
	December	·34
1868.	January	4·20
	February	1·28
	March	1·83
	Total.....	25·13
	Grand Total.....	30·24

Sanitary condition.

Disease.	
Cholera	104
Small-pox	1,935
Fever	2,015
Other diseases	11,781
Accidents	367
Suicides	35
Murder	6
Total.....	16,243

9. The health of the district was remarkably good, and the cattle did not suffer. The deaths registered average about one per 1,000 of population.

Prices of grain.

10. The following abstract shows the prices of the principal products as compared with the previous Fusly; prices have fallen steadily.

No. 4.

Fusly.	Paddy, 1st sort, per garce.	Paddy, 2nd sort, per garce.	Cholum, per garce.	Cumboo, per garce.	Horse-gram, per garce.	Raggy, per garce.	Varagu, per garce.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1276	305	257	340	312	399	292	...
1277	241	200	238	218	294	199	...
Increase	...	...	...	...	...	...	...
Decrease	64	57	102	94	105	93	...

Ryot's holdings.

11. The ryots' holdings comprised 12,95,074 Acres, assessed at Rupees 26,37,214-2-2, or 12,099 Acres, assessed at Rupees 3,977-1-0, less than last year. The decrease is attributable to the large

extent of unprofitable land relinquished by the ryots; twenty-two changes occurred in the holdings; these are shown in enclosure A. to Statement No. 3.

Dry	2,72,601
Wet	16,785
	2,89,386

12. The extent of waste in holdings amounted to 2,89,386 Acres, or 39,440 Acres less than last year.

No. 5.

Items.	Dry.		Wet.		Total.	
	Land.	Assessment.	Land.	Assesment.	Land.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Extent of land in Ryots' holdings at the commencement of the Fusly...	11,29,055	8,45,239 11 10	1,78,118	17,95,951 7 4	13,07,173	26,41,191 3 2
Deduct land relinquished by the ryots and transferred from one head to another.....	20,554	19,083 6 4	3,905	51,397 9 2	24,459	70,480 15 6
Remainder ..	11,08,501	8,26,156 5 6	1,74,213	17,44,553 14 2	12,82,714	25,70,710 3 8
Add land newly taken up for cultivation ...	10,907	15,936 7 4	1,453	50,5 67 7 2	12,360	66,503 14 6
Total...	11,19,408	8,42,092 12 10	1,75,666	17,95,121 5 4	12,95,074	26,37,214 2 2
Particulars.						
Cultivated... ...	8,46,807	7,18,203 7 8	1,58,881	16,66,420 8 3	10,05,688	23,84,623 15 11
Waste...	2,72,601	1,23,889 5 2	16,785	1,28,700 13 1	2,89,386	2,52,590 2 3

Actual Cultivation.

Wet... ... ... Rs. 16,66,420-8-3.
Dry... ... ... ,, 7,18,203-7-8.

13. The Land Revenue amounted to Rupees 23,84,623-15-11, or Rupees 34,938-5-7 more than that of the preceding year. The increase is due to extended cultivation.

No. 6.—A.

Comparative Statement of Cultivation and Settlement.

Items.	Fusly 1276.		Fusly 1277.		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.
Wet total cultivation	2,23,791	... ...	2,28,996	... ...	5,205	... ...	...	... ...
Deduct second crop	64,065	... ...	70,115	... ...	6,050	... ...	...	... ...
Remaining first crop	1,59,726	16,52,848 0 5	1,58,881	16,66,420 8 3	...	13,572 7 10	845	... ...
Dry cultivation ...	8,18,621	6,96,337 9 11	8,46,807	7,18,203 7 8	28,186	21,365 13 9	...	... ...
Total...	9,78,347	23,49,685 10 4	10,05,688	23,84,623 15 11	27,341	34,938 5 7	...	... ...

Principal sources of irrigation.

14. For full information under this head vide paragraph 12 of my Settlement Report for Fusly 1275.

Ruined tanks made over to Ryots.

15. Two ruined tanks were made over to private individuals during the year at 3 Rupees per acre.

No. 7.

Statement of ruined tanks made over to Ryots in Fusly 1277.

Number of tanks.	Extent of Ayacut.	Nunjah assessment as per Paimash.	Average assessment of the past five years.	Assessment at 3 Rupees per acre.	Cultivation of Fusly 1277.		Remaining waste.	
					Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	RS.	RS.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
2	28	155	130	72	24	129 15 9	4	25 5 11

Waste charged and remitted.

This is nearly all gravelly soil, and much of it must be kept waste to furnish the cattle with pasture.

16. The following Statement shows the area left waste, namely, 2,94,723 Acres, assessed at Rupees 2,52,590-2-3, being 42,851 Acre, assessed at Rupees 8,915-6-7, less than the preceding year:—

No. 8.

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	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.
Waste charged.	3,32,549	2,56,254 4 3	2,81,040	1,69,146. 7 7	...	... ...	51,509	87,107 12 8
Waste remitted	5,025	35,251 4 7	13,024	83,443 10 8	7,999	48,192 ·6 1	...	....
Total.....	3,37,574	2,91,505 8 10	2,94,064	2,52,590 2 3	...	... ...	43,510	38,915 6 7
Particulars.								
1st Crop.....	3,28,826	....	2,89,386	....	...	... ...	39,440	....
2nd. do.....	8,748	....	4,678	....	...	... ...	4,070	....

Waste charged.

17. The lands left waste and charged for amounted to 2,81,040 Acres, assessed at Rupees 1,69,146-7-7, or 51,509 Acres, assessed at Rupees 87,107-12-8, less than last year. Of the sum of Rupees 1,69,146-7-7 charged for, Rupees 48,002-15-9 is the assessment due on portions of fields left waste, and the remainder, or Rupees 1,21,143-7-10, is the assessment of entire fields left waste as follows:—

Waste remitted.

18. Rupees 83,443-10-8 were remitted on 13,024 Acres left waste from want of rain, and from causes beyond the ryots control. The total remission granted under this head in Fusly 1277 exceeds that granted in Fusly 1276 by Rupees 48,192-6-1.

No. 9.
REMISSION.

Items.	Amount of Remission. Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
Deductions from wet and dry lands.				
Occasional.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Remission for Shavi or withered crops	1,894 12 8	19,480 9 4	17,585 12 8	... ...
2. Do. for loss of produce	22 6 9	2,655 12 0	2,633 5 3	... ...
3. Do. on Panibudthy	86 15 9	84 12 4	... ...	2 3 5
4. Do. on account of Tabita (Progressive) Cowle	660 3 4	569 3 7	... ...	90 15 9
5. Half Tirwa on high level Nunjah land, cultivated by means of water raised by manual labour	13,408 8 9	10,554 7 2	... ...	2,854 1 7
6. Remission on Government lands left waste for want of water	35,164 3 1	83,334 8 4	48,170 5 3	... ...
Do. on lands submerged by water	87 1 6	109 2 4	22 0 10	... ...
Particulars.				
Entire fields left waste	35,135 4 3	81,020 9 8	45,885 5 5	... ...
Portions of fields left waste	116 0 4	2,423 1 0	2,307 0 8	... ...
	35,251 4 7	83,443 10 8	48,192 6 1	... ...
7. On irrigated lands cultivated with dry crops subsequent to February 1868, agreeably to the Orders of the Board of Revenue, dated 3rd March 1868, No. 1,535	... ...	20,443 14 0	20,443 14 0	... ...
8. Half Tirwa on irrigated land cultivated by falling rain	... ...	562 10 2	562 10 2	... ...
9. For short produce	... ...	35,920 3 8	35,920 3 8	... ...
10. Fifty per cent. of the dry assessment in Nanguneri talook, agreeably to the Orders of the Board above quoted	... ...	15,455 6 3	15,455 6 3	... ...
11. On high level Nunjah lands charged with dry assessment	... ...	42 14 2	42 14 2	... ...
12. Half Tirwa on Nunjah waste	... ...	850 14 11	850 14 11	... ...
13. On Nunjah waste charged with dry assessment	... ...	3,118 2 6	3,118 2 6	... ...
14. Special tax on garden lands left waste, but charged with dry assessment	... ...	1,136 1 9	1,136 1 9	... ...
Total Occasional	51,324 3 10	1,94,318 10 6	1,42,994 6 8	... ...
Deductions from the Sundry items of Revenue.				
Customary.				
15. Ready-money Inam	20,873 13 2	21,475 15 5	602 2 3	... ...
16. Maniems in grain	4,979 7 7	4,381 6 10	... ...	598 0 9
17. Chaturbagum, etc., Reyayet	40,617 13 7	38,429 2 2	... ...	2,188 11 5
18. Ardamaniem or remission of a moiety of the full assessment	1,845 0 11	1,835 0 3	... ...	10 0 8
19. Remission of quarter and half Tirwa on lands cultivated by Mirassidars of Brahmin caste	12,095 12 3	18,237 10 10	6,141 14 7	... ...
20. Do. of three-quarters Tirwa on Shrotriem lands	8,436 9 8	8,413 4 4	... ...	23 5 4
21. Deductions from Ivu and Dittum Inams on account of village servants	22,994 9 3	22,992 1 10	... ...	2 7 5
Total Customary	1,11,843 2 5	1,15,764 9 8	3,921 7 3	... ...
Total Occasional and Customary	1,63,167 6 3	3,10,083 4 2	1,46,915 13 11	... ...
Miscellaneous.				
22. Topes	3,847 14 1	4,404 3 2	556 5 1	... ...
23. Palmirahs	21,698 2 8	21,446 4 1	... ...	251 14 7
Total Miscellaneous	25,546 0 9	25,850 7 3	304 6 6	... ...
Occasional	2,549 5 8	2,811 6 5	262 0 9	... ...
Customary	22,996 11 1	23,039 0 10	42 5 9	... ...
Grand Total	1,88,713 7 0	3,35,933 11 5	1,47,220 4 5	... ...

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Particulars of Remission.

19. The deductions thus made amount to Rupees 3,35,933-11-5, and exceed those of the preceding year by Rupees 1,47,220-4-5 accounted for as under:—

	RS.	A.	P.	RS.	A.
Increase in items Nos. 1, 2, and 6 to 14, owing to an unfavourable season	1,45,941	11	5		
Do. in do. Nos. 15 and 19, owing to transfer of certain grain Maniem to ready money Inam, and to extended cultivation	6,744	0	10		
Do. in do. No. 22, owing to increase in number of taxable trees	556	5	1		
Total increase...				1,53,242	1
Deduct—					
Decrease in item No. 4 from expiration of term of Cowle	90	15	9		
Do. in do. No. 5 from decrease in the area cultivated by baling	2,854	1	7		
Do. in do. Nos. 16 and 17 from the transfer of certain grain Maniem to ready money Inam, and from lapsed Inams	2,786	12	2		
Do. from other items	289	15	5		
Total decrease...				6,021	12	11
Net increase...				1,47,220	4	5

Land Revenue Miscellaneous.

20. This was Rupees 2,31,443-6-10, or Rupees 1,42,200-9-5 in excess of last year owing to the transfer of tree tax from the head of Sundry Items to Miscellaneous, as ordered in Proceedings, No. 3,569, dated 11th June 1867.

No. 10.

Cultivation of Special products.

Extent of land cultivated with special products, as Cotton, Sugar-cane, etc.

Fuslies.	Cotton. Extent of cultivation.	Cotton. Tirwa.	Indigo. Extent of cultivation.	Indigo. Tirwa.	Sugar-cane. Extent of cultivation.	Sugar-cane. Tirwa.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1276...	2,20,407	2,13,047	413	308	142	1,891
1277...	2,05,065	1,93,611	407	372	130	1,622
Increase...	...	...	...	64	...	...
Decrease...	15,342	19,436	6	...	12	269

Cotton.

Fusly.	Varying rate per candy.
1276	118 to 180
1277	80 to 140

Cotton Export.

Fusly.	Candies.
1276	38,830
1277	43,053½
Increase...	4,223½

21. The decrease of 15,342 Acres, with an assessment of Rupees 19,436, under this head is due to the fall in prices; the yield and quality were good. The selling price ranged from Rupees 80 to 140 per candy; the export of Cotton was as per margin.

Indigo.

22. The soil is unsuited to Indigo, and there is hardly any difference in the area cultivated last year.

Sugar-cane.

23. It does not pay to grow Sugar-cane in a district producing more Palmyra Jaggery than can be comsumed at home.

General result of Land Revenue Settlement as compared with that of the preceding year.

24. The net Land Revenue of Fusly 1277 amounted to Rupees 29,07,948-11-11, or Rupees 1,41,870-14-9 less than last year, as shown in the subjoined Statement:—

No. 11.

Land Revenue.

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Land Revenue Beriz after deducting remission	26,12,038 6 2	23,27,130 14 0	... ...	2,84,907 8 2
2. Shrotriem	39,241 10 5	40,077 10 5	836 0 0	... ...
3. Jodi on Inam villages	1,249 8 9	1,249 8 9	... ...	... ...
4. Permanent Peshcush	3,08,047 3 11	3,08,047 3 11	... ...	... ...
5. Miscellaneous	89,242 13 5	2,31,443 6 10	1,42,200 9 5	... ...
Total Land Revenue.	30,49,819 10 8	29,07,948 11 11	... ...	1,41,870 14 9

25. The decrease in No. 1 is attributable to the larger remissions granted for withered crops and waste, the increase in No. 2 to alterations made by the Inam Commissioner in the amount of quit-rent in Title-deeds, and the increase in No. 5 to transfers from Sundry items to Miscellaneous, as stated in paragraph 20.

No. 12.

Demand of Extra Sources of Revenue for Fusly 1277 compared with the previous year.

Items.	Fusly 1276.	Fusly 1277.	Comparison. Increase.	Comparison. Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Abkarry...	81,501 13 4	81,449 11 6	... ...	52 1 10
2. Salt	7,13,846 0 11	6,94,160 15 6	... ...	19,685 1 5
3. Sea Customs	71,122 9 1	85,734 5 1	14,611 12 0	... ...
4. Stamps	2,26,232 15 6	2,51,847 9 2	25,614 9 8	... ...
5. License-tax	17,027 0 0	17,581 10 0	554 10 0	... ...
Total... ...	11,09,730 6 10	11,30,774 3 3	21,043 12 5	... ...

26. The decrease in Abkarry is trifling. Less salt was sold owing to the stoppage of sales at Koilpatnam, and to no wholesale purchases having been made for some time. Large imports of Piece Goods and Twist have swollen the Sea Customs receipts, and the increase in Stamps is due to the operation of Act XXVI of 1867, and to the Abkarry Vendors having executed agreements on stamped paper: the License-tax was slightly increased by a Company being taxed for the first time.

No. 13.

Demand of Land and Extra Sources of Revenue for Fusly 1277 compared with the previous year.

Items.	Fusly 1276.	Fusly 1277.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue ...	30,49,819 10 8	29,07,948 11 11	... ...	1,41,870 14 9
Extra Sources of Revenue	11,09,730 6 10	11,30,774 3 3	21,043 12 5	... ...
Total ..	41,59,550 1 6	40,38,722 15 2	... ...	1,20,827 2 4

Demand of Land and Extra Sources of Revenue.

27. The Land and Extra Sources of Revenue for Fusly 1277 amounted to Rs. 40,38,722-15-2, or Rupees 1,20,827-2-4 less than that of the preceding year, as shown in the foregoing Statement.

No. 14.

Demand, Collection, and Balance of all sources of Current Revenue.

Items.	Demand of Fusly 1277.	Collections up to the end of the Fusly or 30th June 1868.	Balance.	Collections up to the end of August 1868.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	29,07,948 11 11	25,42,197 3 2	3,65,751 8 9	2,68,713 9 0	97,037 15 9
Abkarry	81,449 11 6	72,449 11 6	9,000 0 0	9,000 0 0	... ...
Salt.....	6,94,160 15 6	6,94,160 15 6	... ...	... ...	... ...
Sea Customs .	85,734 5 1	85,734 5 1	... ...	... ...	... ...
Stamps	2,51,847 9 2	2,51,847 9 2	... ...	... ...	... ...
License-tax ..	17,581 10 0	17,581 10 0	... ...	... ...	... ...
Total...	11,30,774 3 3	11,21,774 3 3	9,000 0 0	9,000 0 0	... ...
Grand Total.	40,38,722 15 2	36,63,971 6 5	3,74,751 8 9	2,77,713 9 0	97,037 15 9

Demand, Collection, and Balance of all sources of Current Revenue.

28. Rupees 36,63,971-6-5 were collected within the year, leaving a balance of Rupees 3,74,751-8-9, which was reduced by the end of August to Rupees 97,037-15-9. Of this balance, Rupees 2,661-2-8 are due on lands in dispute between the Zemindars and Government. These disputes will be disposed of at Settlement.

No. 15.

Demand, Collection, and Balance of arrears of former Fuslies.

Items.	Arrears at the commencement of Fusly 1277.	Collections including remission up to the end of June 1868.	Balance.	Collections made up to the end of August 1868.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue .	3,07,542 9 7	2,72,822 9 3	34,720 0 4	2,456 12 5	32,263 3 11

Demand, Collection, and Balance of arrears.

29. The balance of Rupees 32,263-3-11 under this head is made up of the following items:—

	RS. A. P.
Doubtful	23,491 8 5
Irrecoverable	2,298 13 1
Recoverable	6,472 14 5

No. 1 is the assessment of lands in dispute. These disputes will be disposed of at Settlement. Rupees 1,369-12-8 of No. 2 were recommended to be written off in last year's report. I now request sanction to write off the remaining Rupees 929-0-5:—

Irrecoverable arrears for remission.

Particulars.	RS. A. P.
Usual remission to Armugamangalum for errors in original calculation of Melwaram grain	203 12 0
Assessment of lands in dispute collected twice over	107 15 10
Assessment of lands over-held by Messrs. Line and Co., and which has since been redeemed	5 14 5
Jodi on Inam lands erroneously collected and carried to the credit of Government instead of being paid to the Zemindar of Pavaly ...	24 14 10
Assessment on lands entered in the accounts twice over	175 1 9
Assessment on lands formerly in dispute between a Government and Zemin Village but now decided to belong to the Zemin...	111 13 8
Additional assessment on the second crop raised in certain Inam lands calculated according to the current selling price instead of according to the Olungu rate	32 4 11
Koray rent to be remitted, the renter not having cut the grass as the tanks were full of water	1 3 0
Tax collected on Cocoanut trees standing on puttah lands and in backyards	4 11 0
Difference between the Nunjah assessment charged on certain lands and the Punjah assessment ordered to be levied	121 12 1
Difference between the Nunjah assessment charged on certain lands irrigated from wells and the half assessment ordered to be levied ...	6 15 9
Tax imposed on Palmirah trees in addition to the Land tax	9 14 3
Assessment erroneously charged on excess measurement	1 11 1
Sale proceeds of Durba grass collected and carried to the credit of Local Fund...	120 15 10
Total ...	929 0 5

Particulars.	Fusly 1273.	Fusly 1275.	Fusly 1276.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	... ...	136 9 0	482 9 2	619 2 2
Miscellaneous	1 3 0	153 4 9	155 6 6	309 14 3
				929 0 5

Amount recommended for remission in last year and not yet sanctioned... ... ... 1,369 12 8

Total irrecoverable ... 2,298 13 1

Wastage of Salt.

30. The wastage was 24,464·18 maunds valued at Rupees 2,166-1-11 at Rupees 10-10-0 per garce, or Rupees 41,283-11-0 at the monopoly price of Rupees 202-8-0 per garce, and I request sanction for writing this off, as well as Rupees 15,764-10-0, the wastage of Fusly 1276.

Coercive Process in the collection of Revenue.

31. Real and Personal property of the estimated value of Rupees 9,020-7-8 was sold by auction for Rupees 11,394-2-8, and the surplus was returned to the owners. No defaulter was imprisoned during the Fusly.

Comparative Abstract of collections.

32. A comparative Abstract of collections is annexed.

No. 16.—B.

Comparative Abstract of Collections.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue permanently settled	28,584	2,80,584	3,09,168	27,463	2,91,354	3,18,817	9,649	...
Jodi on Shrotriem villages	11,357	36,840	48,197	3,651	35,695	39,346	...	8,851
Ryotwar	4,71,581	23,85,759	28,57,340	2,22,101	20,87,143	23,09,244	...	5,48,096
Miscellaneous Items	65,027	69,492	1,34,519	19,607	1,28,005	1,47,612	13,093	...
Total	5,76,549	27,72,675	33,49,224	2,72,822	25,42,197	28,15,019	...	...
Abkarry	...	72,502	72,502	9,000	72,450	81,450	8,948	...
Salt	...	7,13,846	7,13,846	...	6,94,161	6,94,161	...	19,685
Sea Customs	...	71,122	71,122	...	85,734	85,734	14,612	...
Stamps	...	2,26,233	2,26,233	...	2,51,848	2,51,848	25,615	...
License-tax	...	17,027	17,027	...	17,582	17,582	555	...
Total	...	...	...	9,000	...	...	...	...
Grand Total	5,76,549	38,73,405	44,49,954	2,81,822	36,63,972	39,45,794	...	5,04,160

33. The collections, both current and in arrears, amounted to Rupees 39,45,794, or Rup 5,04,160 less than the preceding year. The decrease is attributable to smaller arrears having b outstanding at the commencement of Fusly 1277, to larger remissions granted, and to the sett ment of some talooks having been made late in the year.

Charges.

	Rs.	A.	P.
Fusly 1276	2,92,939	1	6
Fusly 1277	3,06,254	11	11
Increase ...	13,315	10	5

34. There has been a net increase of Rupees 13,315-10-5 under this head as shown in the margin; the particulars are exhibited in Statement No. 9; the causes for increased expenditure are given below:—

	Rs.	A.	P.	Rs.	A.	P.
Salary of the Sub-Collector disbursed for twelve months in Fusly 1277, against the disbursement for four months in the previous year	8,373	13	11			
Unpaid salaries of certain servants for Fusly 1276, disbursed in Fusly 1277, and a Vernacular Clerk on a salary of 35 Rupees per mensem, newly appointed in Fusly 1277 ...	1,168	0	6			
Increased charge for conveying records to Circuit Cutcherries, and for batta to Huzoor servants, etc.	1,186	4	4			
Increased charge for repairing Salt Platforms, etc.	3,663	0	6			
Increase in other items	3,633	0	11			
Total increase				18,024	4	2
Deduct—						
Decrease owing to the abolition of the Establishment of Palayakoil and Kulasegarapatnam Salt Pans	1,211	15	9			
Decrease owing to a smaller quantity of salt having been manufactured	1,638	14	0			
Decrease in other items	1,615	12	5			
Total decrease				4,466	10	2
Net increase				13,557	10	0

Importation of Salt.

35. 550 Indian maunds of Travancore Salt were carried through this district to the Shenkotta talook of Travancore, on payment of an import duty of Rupees 756-4-0, at Rupees 1-6-0 per maund. This duty was subsequently refunded under the sanction of Government, No. 1,775, dated 24th June 1868.

Village and Talook Accounts.

36. The Village and Talook Accounts are kept according to the prescribed forms. They were examined by the Serishtadars and Vernacular Accountants. The accounts in the English Department are kept according to the forms prescribed by the Board and Accountant General.

Lands acquired by Public Servants.

37. Five public servants acquired lands during the year by purchase or mortgage; these lands have been registered in their names. The extent and particulars are shown below:—

No. 17.

Abstract Statement showing the extent of land acquired by Public Servants in Fusly 1277.

ame of Officer.	Office and Department.		Land acquired. Extent.	Land acquired. Assessment.	Remarks.
1	2		3	4	5
			Acres.	Rs. A. P.	
Velayuda Mudaliar.	Vernacular Clerk, Collector's Office.	Nunjah ...	1	24 15 6	Purchase.
Venkataraman-aiyer.	Head Gumastah, Ambasamudram talook	Do. ...	13¼	57 10 0	Ancestral property.
		Punjah ...	236⅝	189 0 0	
Virabagu Pillai ...	Gumastah of do. ...	Nunjah ...	⅜	10 6 0	Purchase.
		Punjah ...	1 3/16	0 4 0	
Saravanamuttu Pillai	Sub-Magistrate and Deputy Tahsildar of Radapuram division	Do.	3 7/16	1 5 3	Do.
		Palmirahs.	7 5 0/64	0 3 3	
Kanakasabapadi Pillai	Vernacular Clerk, Collector's Office	Nunjah ...	31¼	33 11 5	Do.
		Palmirahs.	4		

Remarks on the conduct of the Subordinate Officers.

38. Mr. Pennington the Sub-Collector has continued to render me efficient assistance, and has kindly relieved me of much of my current work during the preparation of a Settlement scheme. There have been three Head Assistants within a few months. Mr. Crosthwaite, now acting, has con-

siderable experience of the district, and takes much interest in his work. Mr. Symonds, the First Assistant for Ssettlement, has been active and useful, and has made himself well acquainted with the preliminary processes of a Settlement. Vencat Row, the general charge Deputy Collector, has done a great deal in his talooks, and has well maintained the high character he has always borne in this district. The Head Serishtadar, Varada Chari, has been absent on leave for some months, and Vencata Chari, the Second Assistant for Settlement, who has taken his duty in addition to his own, has, as ever, given me most hearty assistance, and has performed double duty most efficiently. The Tahsildars lately introduced to this district have turned out satisfactorily. Ragavaiyengar in Ambasamudram, Viraragavaiyer in Tinnevelly, and Ganapatiappa Pillai in Strivilliputtur, have performed their work ably and well, and Aiyavaiyengar, the Settlement Supervisor, and the picked hands under his orders have got through their field work, by the time I fixed on, quite in the way I wished.

An Abstract Statement showing the total beriz of the district for Fusly 1277, in comparison with the beriz of last Fusly and of the five years preceding.

39. The total revenue of the district for Fusly 1277 amounts to Rupees 40,38,722-15-2, and falls short of that of the previous year by Rupees 1,20,827-2-4, and exceeds the average revenue of the previous five years by Rupees 1,84,272-2-4.

Fusly.	Revenue of the district during the last five years. Rs.	A.	P.
1272	38,73,472	0	0
1273	38,55,158	9	9
1274	35,30,912	2	6
1275	38,53,161	2	6
1276	41,59,550	1	6
Total ...	1,92,72,254	0	3
Average of five years	38,54,450	12	10
Increase over the previous five years average	1,84,272	2	4
Decrease below last Fusly	1,20,827	2	4

40. The Sub-Collector's report on the Settlement of the Sub-division is forwarded.

TINNEVELLY,
10th September 1868.

(Signed) R. K. PUCKLE,
Collector.

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SUB-COLLECTORATE.

I HAVE the honour to submit the usual Annual Report on the talooks settled by the Sub-Collector.

Places at which the Settlement was made.

2. The subjoined Statement shows the places where the Settlement was made, as well as the number of days occupied in settling each talook:—

Name of the Officer.	Talook.	Stations where Settlement was made.	Period occupied for settling each talook.
J. B. Pennington, Esq., Sub-Collector.	Ambasamudrum	Shirmadevi	4
		Anbur	5
		Ambasamudrum	3
	Tenkasi	Nannagram	2
		Tenkasi	2
		Shurandei...	1
	Tinnevelly	Kokeracolum	8

3. Kokeracolum is the most conveniently situated of any place in the talook both for the ryots and the Settling officer, and there was no advantage to be derived from my visiting the talook during the Jummahbundy. It was only a cause of annoyance and inconvenience to all parties concerned when I moved the Jummahbundy Camp from Tenkasi to Shurandei, to satisfy the requirements of the Board.

Tenure of Villages.

4. The annexed Statement shows that there has been no change in the number of villages:—

No. 2.

Statement showing the number and tenure of villages.

Description of villages.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Mottafaisal	403	403	.....	.....
Pottom	6	6	.....	.....
Poruppu	2	2	.....	.....
Punjah	3	3	.....	.....
Shrotriem	34	34	.....	.....
Inam	20	20	.....	.....

Puttahs.

5. The subjoined Statement shows the number of puttahs distributed during the year under report.

Of these there are fresh puttahs	22,625
Old puttahs...	2,348
Old puttahs altered...	12,191
Total...	37,164

The great increase in the number of fresh puttahs is chiefly owing to the ryots not having produced their old puttahs, and the decrease is attributable to the non-issue this year of puttahs for quit-rent.

Vide Notification in the District Gazette, dated 2nd May 1868.

Statement No. 3.

Talook.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Ambasamudrum	13,892	13,501	.....	391
Tenkasi	6,617	6,479	.....	138
Tinnevelly	17,159	17,184	25	.....
Total... ...	37,668	37,164	.....	504

Season.

6. The season was not favourable, though it improved after the rains in the end of January, and the cultivation under the Tamburapurni and other river channels was quite up to the average. The dry crops, however, and lands under rain-fed tanks suffered severely.

Cultivation.

7. There was a decrease in cultivation of 284 Acres in Kar, and 1,627 Acres in Pishanum, compared with the preceding year.

8. Two hundred and seventy-nine Acres failed altogether, and the produce of 67 Acres was very scanty.

Dry cultivation.

Fusly.	Cultivation.
1276...	1,41,076.
1277...	1,50,731.

9. There was an increase of 9,655 Acres of Punjah cultivation as shown in the margin. This shows that the ryots were inclined to extend operations, but the want of rain in November and December robbed them of any expected advantage.

Garden.

Fusly.	Cultivation.
1276...	1,302.
1277...	1,176.

10. Under the head of Bagayet there is a decrease, as shown in the margin, of 126 Acres. This is perhaps owing to the unfavourable character of the season.

Sanitary condition.

11. No epidemic disease of a serious character has prevailed among men or cattle.

Vaccination.

12. The Dresser attached to the sub-division did not succeed in establishing any system of Vaccinating till the last month of the Fusly. The Statement in the margin shows the result. It is satisfactory to be able to report that his operations have been steadily increasing since the end of the Fusly.

Talook.	No. and Sex.			Successful.
	Male.	Female.	Total.	
Tenkasi...	12	6	18	18

Prices.

13. The following Statement shows the prices of grain during the past and present Fuslies. There is a marked decrease in every grain:—

Description.	Fusly 1276.	Fusly 1277.
Paddy, 1st sort...	252	227
Do. 2nd do....	250	192
Rice, 1st do....	593	498
Do. 2nd do....	558	423
Cholum	321	225
Raggy	288	196
Horse-gram	384	292

Cultivation of land and ryots' holdings.

14. The following Statement exhibits the actual cultivation, as well as the extent of the ryots' holdings. There is a decrease of 1,226 Acres paying a revenue of Rupees 2,602, owing to lands having been relinquished, and Nattam lands having been struck out of the puttahs:—

Items.	Dry.			Wet.			Total.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.
Extent of land in ryots' holdings at the commencement of the Fusly.....	2,44,078	1,19,423	0 9	75,530	8,53,888	4 10	3,19,608	9,73,311	5 7
Deduct land relinquished and transferred from one head to another	4,110	2,685	8 9	1,067	10,030	15 9	5,177	13,316	8 6
Remainder...	2,39,968	1,16,737	8 0	74,463	8,43,857	5 1	3,14,431	9,59,994	13 1
Add land newly taken up for cultivation	2,816	3,041	14 5	135	7,672	9 4	2,951	10,714	7 9
Total...	2,42,784	1,19,779	6 5	74,598	8,50,929	14 5	3,17,382	9,70,709	4 10
Particulars. {Cultivated	1,51,906	84,565	11 8	69,535	8,12,496	2 2	2,21,441	8,97,061	13 10
Particulars. {Waste	90,878	35,213	10 9	5,063	38,433	12 3	95,941	73,647	7 0

Waste charged and remitted.

15. The subjoined abstract Statement exhibits the extent of waste charged and remitted.

A liberal treatment of waste was specially sanctioned by the Board; but as the Statement shows, it was not found necessary to remit any very large amount in these three talooks:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Waste charged	1,08,181	72,739 9 9	94,281	63,201 12 0	1,660	10,445 11 0	15,941	9,537 13 9
Do. remitted	521	3,338 8 0	1,660	10,445 11 0	1,139	7,107 3 0	12,761	2,430 10 9
Total...	1,08,702	76,078 1 9	95,941	73,647 7 0	2,799	17,553 14 0	28,702	11,968 8 9

Particulars of Remission.

16. The following are the particulars of remissions granted in the year under report:—

Statement of Remissions.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Occasional.				
1. By wet lands having been charged with Punjah rate of 3 Rupees per acre	... ...	527 4 9	527 4 9	... ...
2. Remission on account of Shavi	... ...	1,419 1 3	1,419 1 3	... ...
3. Do. on Manipidy (short produce)	7 4 0	162 5 6	155 1 6	... ...
4. Do. on account of favourable Tirwa having been charged on lands under rainfed tanks	... ...	123 0 6	123 0 6	... ...
5. Do. on account of half Tirwa on high level Nunjah lands	6,648 9 10	6,191 0 9	... ...	457 9 1
6. Do. on account of Shamilat Bunjer	... ...	104 3 10	104 3 10	... ...
7. Do. do. Progressive Cowle	660 3 4	569 3 7	... ...	90 15 9
8. Do. on plants withered	... ...	88 15 2	88 15 2	... ...
9. Do. on lands submerged by water	48 0 1	... ...	... ...	48 0 1
10. Do. on lands uncultivated under the special concession—vide District Gazette, C. O., No. XII. of 29th February 1868	... ...	6,246 7 3	6,246 7 3	... ...
Total...	7,364 1 3	15,431 10 7	8,067 9 4	... ...
Customary.				
11. Ready money Inams	11,181 9 7	11,457 7 5	275 13 10	... ...
12. Maniem in grain	4,286 13 0	3,488 8 10	... ...	798 4 2
13. Chaturbagum	9,643 5 9	9,776 7 11	133 2 2	... ...
14. Ardamaniem	839 6 5	825 6 11	... ...	13 15 6
15. Remission of quarter and half Tirwa on lands cultivated by Brahmins.	665 15 0	828 5 8	162 6 8	... ...
16. Do. on account of Ivu and Dittum Inams for Village Service.	197 6 11	197 6 11	... ...	... ...
Total...	26,814 8 8	26,573 11 8	... ...	240 13 0
Total Occasional and Customary...	34,178 9 11	42,000 6 3	7,826 12 4	... ...
Miscellaneous.				
17. Deductions from Tirwa on topes ...	2,275 1 0	2,643 15 10	368 14 10	... ...
18. Do. do. on palmyras	1,006 10 2	1,109 1 9	102 7 7	... ...
Total...	3,281 11 2	3,753 1 7	471 6 5	... ...
Particulars. {Occasional...	1,444 12 5	1,512 10 11	67 14 6	... ...
Particulars. {Customary...	1,836 14 9	2,240 6 8	403 7 11	... ...
Grand Total...	37,460 5 1	45,758 7 10	8,298 2 9	... ...
1. Occasional remissions granted at the Jummahbundy, with reference to the state of the season ...	8,808 13 8	16,944 5 6	8,135 7 10	... ...
2. Fixed remissions	21,760 13 9	22,307 8 8	546 10 11	... ...
3. Deductions for the payment of the village servants	6,890 9 8	6,506 9 8	... ...	384 0 0

17. The increase in item No. 1 is owing to certain lands under rain-fed tanks having been *charged with* Punjah teerwah according to paragraph 4 of your letter, No. 663, dated 28th February 1868.

Explanation.

Item No. 2.—The increase under this head is owing to the want of rain.

Item No. 3.—Fifty per cent. remission, to the small extent shown under this head, was granted, as the state of the crops was *reported to have been* very bad.

Item No. 4.—The increase under this head is owing to the lands under rain-fed tanks which were cultivated with dry crops having been charged with Punjah teerwah as detailed above (in paragraph 17 Item No. 1.)

Items Nos. 5 *and* 8.—The unfavourableness of the season accounts for the decrease and increase under these heasd.

Item No. 6.—The increase under this head is explained as follows:—The whole ayacut area of some rain-fed tanks is, *according to the old system*, registered as the one and same number, and when a portion of such land is brought under cultivation the rest is charged as "Khetthundu." Remissions were granted in such cases as a special indulgence this year on account of the season, with reference to the Demarcation and Survey accounts where they are divided up into convenient numbers.

Item No. 7.—The decrease under this head was caused by the lapse of Progressive Cowles.

Item No. 9.—There was no application for remission under this head.

Item No. 10.—The increase under this head is owing to the teerwah having been remitted on Fasaljasti lands, in some cases with reference to paragraph 4 of your letter No. 663.

Items Nos. 11 *and* 12.—Some of the Inams in No. 12 have been transferred to No. 11 as ready money payments by the Inam Commissioner; hence the increase and decrease respectively under those heads.

Items Nos. 13 *and* 15.—The increase under these heads is owing to increased extent of cultivation.

Item No. 14.—The decrease under this item is too small to need remark.

Item No. 18.—The increase under this head is partly owing to the increase in revenue, and partly to the tax on trees on cultivated land having been remitted.

Item No. 19.—The increase in this is only proportional to the increase in the revenue.

Statement of sundry sources.

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tope revenue deducting remission	32,123 6 11	35,924 10 6	3,801 3 7	... ...

Sundry sources of revenue.

18. The foregoing Statement shows the revenue derived from sundry sources. The increase is attributable to additional trees having come into bearing, and to the fasal and tirwajasty levied on Inam lands.

Cultivation of Special products.

19. There is slight *falling off*, (about 10 per cent.,) in the cultivation of Cotton, which may be the consequence of the fall in price. The cultivation of other special products in these talooks is trifling.

Fusly.	Cotton.		Indigo.		Sugar-cane.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1276	22,289	12,398	252	240	155	1,750
1277	21,765	11,318	313	355	112	1,530
Increase...	...	...	61	95	...	...
Decrease...	524	1,080	...	...	43	220

Demand, Collection, and Balance.

20. The subjoined Statement shows the whole Demand, Collection, and Balance. Measures have been adopted for realization of the balance still outstanding, which is small:—

Talook.	Demand.	Collections.						Balance.			Per-centage of actual balance to demand.
		Within the end of Fusly.		Up to the end of August.		Total.					
	RS. A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
Ambasamudrum.....	4,18,490 14 3	4,01,371	9 2	12,889	8 1	4,14,261	1 3	4,229	13 0		$1\frac{1}{100}$
Tinnevelly..	3,95,539 4 3	3,64,794	13 3	25,400	0 3	3,90,194	13 6	5,344	6 9		$1\frac{33}{100}$
Tenkasi...	1,82,027 14 9	1,48,754	9 4	25,047	9 11	1,73,802	3 3	8,225	11 6		$4\frac{53}{100}$
Total ...	9,96,058 1 3	9,14,920	15 9	63,337	2 3	9,78,258	2 0	17,799	15 3		$1\frac{80}{100}$

Village Accounts.

21. During the progress of the Settlement, the village accounts were examined. Generally speaking they are kept correctly enough as regards form but are badly written, and often almost illegible. In fact, the Curnums are still lamentably ignorant of English cyphering, and also of the use of pen, ink, and paper. They employ cadjan largely in ordinary daily work even yet, and very few of them pay any attention to keeping their accounts as accounts should be kept. It might almost be said that the accounts in this district are still kept on cadjan; the paper accounts are merely the fair copies.

(Signed) J. B. PENNINGTON,
Sub-Collecto

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SETTLEMENT REPORT

OF

COIMBATORE.

I HAVE the honour to submit my report on the Settlement and collection of revenue of this district for Fusly 1277, (1867-68,) accompanied by the usual Statements.

2. The number of Talooks and Divisional Charges remained the same as in the preceding year, but in consequence of the want of General Deputy Collectors, the talooks belonging to the Northern and Southern divisions were temporarily placed under the charge of the Acting Sub-Collector and Acting Head Assistant Collector.

I. Places at which Settlement was made.

3. The Settlement of the district was commenced on 21st January, and completed on the 23rd July 1868. The places where the Jummahbundy was made, the names of the Officers by whom it was conducted, and the time occupied in it, are fully detailed in Statement No. 1.

4. In consequence of the unusual drought in Coimbatore and Pulladum talooks, both belonging to the Head Assistant's division, it was arranged by my predecessor that he should take up the Settlement of the Cusbah talook, while Mr. Galton was allowed to make the Jummahbundy of Pulladum and Bhowany talooks. Mr. Grant accordingly commenced the Coimbatore talook, and settled 102 villages. The Settlement of the remaining 179 villages in that talook, as well as that of Neilgherry and Pollachy talooks, was conducted by me. The Jummahbundy of Caroor talook was commenced by the Sub-Collector Mr. McQuhae, and completed by Mr. Webster, Acting Sub-Collector. This latter officer also settled four other talooks, namely :

1.—Dharapoorum in his own division.

2.—A portion in Suttimungalum, left unfinished by Sree Baliah, Deputy Collector.

3.—Colligal in the Northern division.

4.—Perindooray in the Southern division.

B. Cooppa Row, the Treasury Deputy Collector, was transferred as General Deputy of the Suttimungalum division in Fort Saint George Gazette of the 28th April 1868, but was not relieved from the charge of the Treasury till 3rd June. Meantime, Mr. Webster had proceeded to Colligal, and consequently Cooppa Row, was ordered to make the Settlement of Oodoomulpettah, one of the subdivision talooks.

II. Variations in the number and tenure of villages with remarks on the number of puttahs that was not renewed.

5. The following table shows the number and tenure of villages with variations:—

		Inhabited.				Uninhabited.				Total.			
		Fusly 1276.	Fusly 1277.	Increase.	Decrease.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Ryotwar ...	Villages.....	1,281	1,280	...	1	253	254	1	...	1,534	1,534	1	1
	Hamlets.....	4,880	4,885	5	...	970	965	...	5	5,850	5,850	5	5
Shrotriem & Jaghire.	Villages.....	9	9	...	...	1	1	...	...	10	10	...	...
	Hamlets.....	11	11	...	...	6	6	...	...	17	17	...	...
Polliput.....	Villages.....	45	45	...	...	5	5	...	...	50	50	...	...
	Hamlets.....	113	113	...	...	14	14	...	...	127	127	...	...
Total...	Villages.....	1,335	1,334	...	1	259	260	1	...	1,594	1,594	1	1
	Hamlets.....	5,004	5,009	5	...	990	985	...	5	5,994	5,994	5	5

6. One village in the Hill ranges in Colligal talook, which was inhabited up to last year, has been abandoned during the year under report, from the unhealthy character of the locality. Five hamlets in the same talook, which remained under the head "uninhabited," have been reestablished. The village of Peroomoogay, which formerly belonged to Bhowany talook, has been annexed to Suttimungalum, under the orders of the Board of Revenue, dated 21st September 1867, No. 6,077; hence the number of villages of the latter talook has risen from 236 to 237, and that of the former has been reduced from 68 to 67, as will be seen from Statement No. 1.

7. The number of puttahs which remained unaltered and of those that were renewed, is indicated in the annexed memorandum in comparison with the previous year's transactions:—

Fuslies.	Total number of Puttahs for Land Revenue and Miscellaneous items.	Puttahs not renewed.			Renewed or fresh Puttahs issued.	Per-centage of Column 6 on Column 2.
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
Fusly 1276	2,28,847	1,64,913	...	1,64,913	63,934	29
Fusly 1277	2,23,331	1,16,398	28,374	1,44,772	78,559	35
	Decrease.	Decrease.	Increase.	Decrease.	Increase.	Increase.
	5,516	48,515	28,374	20,141	14,625	6

8. In the aggregate number of puttahs, there is a decrease of 5,516, which is due to the relinquishment of certain lands by their Puttahdars; to the consolidation of the several puttahs held by the same individuals, and to the fact that certain grass lands held on Paravapilloovary tenure

for which separate puttahs were issued up to last year, were taken up for cultivation and included in the Ain puttahs of their owners. The number of puttahs that remain unaltered shows a decrease of 20,141, while that of the renewed or fresh puttahs exhibit an increase of 14,625. These results are owing to the remissions granted in consequence of the unfavourable character of the season, and to the necessity of issuing fresh puttahs in all cases in which the old puttahs were not produced for modification by additional entries.

III. Season and Sanitary state of the district.

9. As reported in Mr. Grant's letter of the 10th January 1868, No. 5, the season for Fusly 1277 was very unfavourable; the total rain-fall being less by inches 3·21 than in the preceding year as will be seen below:—

Months.		Rain-fall.	Remarks on the inspection of Rain Registers, with reference to paragraph, 4 of the Board's Proceedings, 4th August 1868, No. 5,642.
		Inches.	
First half year...	April 1867	1·95	From the reports received from two Divisional Officers, it appears that the Rain Registers in the talooks under them are kept in proper form. Mr. Campbell brings to notice certain defects in registering the rain-fall in Parindooray and Bhowany talooks, and orders have been issued for their rectification. A supply of new gauges is absolutely necessary, as applied for in my predecessor's letter of the 28th January 1868, No. 25, embodied in the Board's Proceedings of the 12th March 1868, No. 1,808. As regards the rain gauges kept in the Subdivision talooks—See Memorandum appended to Sub-Collector's report.
	May ,, ...	4·89	
	June ,, ...	·50	
	July ,, ...	2·72	
	August ,, ...	1·40	
	September ,, ...	2·67	
	Total...	14·13	
Second half year.	October 1867	6·20	
	November ,, ...	·36	
	December ,, ...	·02	
	January 1868	1·56	
	February ,, ...	·07	
	March ,, ...	·18	
	Total...	8·39	
	Grand Total...	22·52	
	Total rain-fall in Fusly 1276...	25·73	
	Decrease...	3·21	

10. The season opened well; the rain-fall in April and May 1867, amounting in the aggregate to inches 6·84, which enabled the ryots to bring a large portion of their holdings under cultivation, but the subsequent rain-fall was scanty and partial. In October, there was a general fall of good showers, but generally failed in November. The talooks which suffered most, are Pulladum, Coimbatore, Darapoorum, and Parindooray. In many parts of these talooks, the harvest of dry crops was very poor, varying from one-half to one-eighth of the usual produce, and in some places it was next to nothing. In Pulladum, an entirely dry talook, the labouring classes might have suffered for want of means of livelihood. The relief afforded to them by their employment on the famine relief work sanctioned in the Government Order, dated 21st January 1868, No. 161, was beneficial. The talook of Pollachy and a great portion of the Oodoomulpetta, talook, within the influence of the South-West Monsoon, were well off. The talooks of Colligal, Suttimungalum, and Bhowany bordering on Hill ranges were likewise in good condition. Caroor, an irrigated talook, was considerably better off than the neighbouring talooks of Perindooray and Darapoorum. The rivers Cauvery, Ambravutty, and Bhowany received their usual supply of water, and the wet cultivation under their irrigation was good.

11. The supply of water to the irrigation works under the Noyel river was very deficient, owing to the scanty fall of rain on the Bolamputty Hills, and consequently there was a partial failure of crops under them.

12. The sanitary condition of the district was generally good. Epidemic diseases were considerably less than in the preceding year. The following Statement drawn up in the form prescribed in the Board's Proceedings, dated 15th June 1868, No. 4,407, contains detailed information on the number of deaths and the different causes from which they have occurred:—

No.	Names of Talooks.	Population. Adults. Men.	Population. Adults. Women.	Population. Children. Males.	Population. Children. Females.	Total.	Mortality. Adults. Men.	Mortality. Adults. Women.	Mortality. Children. Males.	Mortality. Children. Females.	Natural Causes. Cholera.	Natural Causes. Small pox.	Natural Causes. Fever.	Natural Causes. Age.	Natural Causes. Other diseases.	From violence. Drowning.	From violence. Snake bite.	From violence. Wild beasts.	From violence. Other accidents.	From violence. Hanging.	From violence. Drowning.	From violence. Poison.	From violence. Other suicides.	Murder.	Ratio of deaths per 1,000 from all causes.	Ratio of deaths per 1,000 from cholera.
1	Coimbatore	50,119	62,370	38,202	34,294	1,93,985	556	476	258	211	15	196	399	320	563	22	11	2	3	...	...	...	...	...	7·9	·077
2	Parindoorai	54,872	55,037	38,295	33,304	1,81,008	531	418	166	181	30	61	200	337	641	39	8	1	8	2	...	...	1	...	7·4	·26
3	Suttimungalam	43,451	43,163	28,541	25,006	1,40,161	481	352	128	127	80	23	302	209	506	17	7	9	4	1	...	...	...	...	7·7	·057
4	Pollachy	39,374	42,851	27,064	23,945	1,33,234	499	442	359	331	4	373	377	223	619	20	12	2	1	1	...	...	...	...	12·2	·03
5	Pulladum	59,997	62,590	42,527	37,169	2,02,283	645	479	240	229	47	99	298	361	739	29	14	...	5	1	...	...	...	...	7·9	·23
6	Bhowany	22,547	23,201	15,468	12,725	74,031	305	251	104	98	1	54	137	133	404	20	5	2	2	...	...	...	...	...	10·2	·013
7	Colligal	19,111	21,080	9,901	8,669	58,851	213	130	30	15	...	6	87	90	187	5	1	...	1	...	...	...	...	...	6·6	...
8	Oodoomulpettah	29,578	32,188	18,801	16,064	97,531	266	188	79	80	6	54	118	149	271	9	2	...	4	...	...	...	...	...	6·3	·061
9	Caroor	39,607	41,846	30,211	25,713	1,37,377	660	490	238	170	215	57	179	203	784	11	6	...	12	...	...	...	...	1	11·3	1·6
10	Dharapoorum	[50,710	52,792	37,546	32,787	1,73,835	516	399	262	246	20	125	218	321	644	12	1	...	7	1	...	...	...	1	8·18	·17
11	Neilgherry	12,960	19,741	7,898	6,543	39,142	228	149	93	65	...	6	6	80	154	...	...	...	4	...	...	...	...	1	14·02	...
	Total including Polliputs	4,30,826	4,47,949	2,94,541	2,57,419	14,30,738	4,980	3,774	1,957	1,753	373	1,056	2,604	2,524	5,514	287	79	16	51	6	...	...	1	3	8·71	·86
	Fusly 1276	4,30,826	4,47,949	2,94,541	2,57,419	14,30,738	...	...	...	...	7,760	564	3,561	3,721	6,654	...	...	...	...	...	7	18	...	...	16·17	5·52
	Increase	...	...	...	...	...	...	...	...	...	...	492	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Decrease	...	...	...	...	...	...	...	...	...	7,407	...	957	1,197	1,140	...	...	88	...	...	...	11	...	4	...	...

* NOTE.—A death rate of less than one per cent. does not seem reliable.

13. In Coimbatore, Pulladum, and Dharapoorum, cattle suffered for want of forage for some time, but loss both from this cause and from diseases was 42 per cent. less than in the previous year, except in the case of sheep, as shown in the subjoined Memorandum.

	Loss of cattle in Fusly 1276.	Loss of cattle in Fusly 1277.	Increase.	Decrease.	Per-centage.
Bullocks	8,143	4,980	...	3,163	39
Cows	7,483	4,388	...	3,095	41
Buffaloes	3,740	1,933	...	1,807	48
	19,366	11,301	...	8,065	42
Sheep	20,346	23,489	3,143	...	15
Total...	39,712	34,790	...	4,922	12

IV. Prices of grain and the measures adopted to ensure the accuracy of these returns.

14. Though the harvest of the crops in parts of the district was much less than the usual quantity, yet from the absence of exportation to other districts, as in the preceding year, and from the importation of rice from Salem, Vellore, and Tanjore by rail, the prices of all sorts of grain show a decrease varying from 26 to 42 per cent., as will be seen below:—

	Price per garce in Fusly 1276.	Price per garce in Fusly 1277.	Increase.	Decrease.	Per-centage of decrease.
	RS.	RS.	RS.	RS.	
Paddy, 1st sort..	344	252	...	92	27
Do. 2nd do...	300	222	...	78	26
Cholum	437	273	...	164	38
Cumboo	310	216	...	94	30
Raggy	363	241	...	122	34
Horse-gram	465	272	...	193	42

15. The prices of Cotton during the three months in which it is usually gathered are exhibited in the annexed table. The decreased demand for this article has been the cause of the decrease in the prices.

	Per Candy.						Per-centage.	
	Fusly 1276.		Fusly 1277.		Difference.			
	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
					Decrease.		Decrease.	
March...	35	126	25	90	10	36	29	29
April	32	116	29	90	3	26	9	22
					Increase.	Decrease.	Increase.	Decrease.
May	29	104	30	94	1	10	3	10

V. Ryot's holding with causes for the abandonment of or taking lands.

16. The ryots' holdings at the commencement of the Fusly amounted to acres 2,255,193 assessed at Rupees 26,21,543. Of which, acres 51,037 were deducted on account of lands relinquished on Razeenamah or otherwise disposed of, leaving a net area of 2,204,156 acres in the possession of the previous owners. Against this decrease, 35,623 acres of land were taken up from Government waste, and 31,770 acres were otherwise acquired, making in all 67,393 acres. Thus the aggregate area amounted to 2,271,549 acres assessed at 26,36,226 Rupees, or 16,356 acres assessed at 14,683 Rupees in net excess of the preceding year.

17. From Enclosure A. to Statement No. 3, it will be seen that an area of 22,468 acres assessed at 16,822 Rupees was given up on Razeenamah. This relinquishment took place chiefly, as is usually the case, in the jungly and isolated parts, and in poor soils of Coimbatore, Suttimungalum, Bhowany, and Colligal Talooks. Under the head "lands sold or transferred" there is an area of 27,736 acres, which requires no explanation, inasmuch as it is shown as a deduction in one place, and as an addition in another. The extent of 174 acres shown under the head "lands which have become useless or have been appropriated for some public purposes," consists of land appropriated for public roads and railways, or swept away by jungle streams. The particulars of lands deducted from other causes are enumerated in the following Memorandum:—

		Extent.	Assessment.
1	Transferred to Inam	44	99
2	Nunjah transferred to Punjah	377	1,256
3	Punjah transferred to Nunjah	167	181
4	Deficiency on remeasurement	71	150
5	Reduction of assessment	...	266
		659	1,952

Item No. 1 embraces land allotted for the Village Sibbendy, in lieu of the Inams given up by them as per sanction of Government, dated 18th February 1868, No. 455, as well as certain Inam lands which were resumed during the inquiry by the Inam Commission, but now restored to their owners as per instructions from the Inam Commissioner, dated 22nd June 1867, No. 616. Item No. 2 consists of lands which were originally classed as Nunjah, but now transferred to Punjah, under the Board's orders noted in the margin owing to their being on a high level and unfit for wet cultivation, as well as of certain lands which have been reclassed as Punjah, under the authority conveyed in Board's Circular, dated 4th September 1863, No. 5,534, in consequence of the sources of irrigation having fallen into decay, and ceased for many years to be of any use. Punjah lands, converted into Nunjah from permanent sources of irrigation, have been transferred to the head "wet," and these constitute Item No. 3. Item No. 4 consists of lands which have been struck off the accounts according to the rules of the district, owing to the deficiency found on remeasurement in the registered area. Item No. 5 embraces the reduction of assessment on Nunjah lands, under the irrigation of a ruined tank in Nagalore village in Bhowany Talook, which has been made over to private enterprise on payment to Government of 2½ Rupees per acre—*Vide* sanction of the Board of Revenue, dated 23rd November 1867, No. 7,634; it also includes a small amount of reduction of wet assessment made on certain Punjah lands converted into Nunjah in Colligal Talook, on which a higher rate of assessment than is properly chargeable, was erroneously charged by the Curnum of the village.

Dated 2nd July 1867 No. 4,096.
Do. 13th Jany. 1868, 405.

18. The particulars of increase in the ryots' holdings are as follow:—

	Extent.	Assessment.
	ACRES.	RS.
1. Lands taken up on Durkhast	35,623	28,356
2. Do. acquired by purchase and transfer...	27,736	36,257
3. Other causes		
1. Porumboke lands brought under cultivation	3,094	3,924
2. Transferred from Inam	62	48
3. Punjah transferred to Nunjah	167	806
4. Nunjah transferred to Punjah	377	395
5. Excess on remeasurement	334	305
6. Increase of assessment	...	21
	4,034	5,499
	67,393	70,112

19. Lands taken up for cultivation from Government waste amount to acres 35,623, assessed at Rupees 28,356, against acres 22,468, assessed at Rupees 16,822, given up on Razeenamah, the net excess being acres 13,155 bearing an assessment of Rupees 11,534. A still larger extent of waste land would have been taken up had the season been favourable. The population of the district has increased, and there is a great desire on the part of the ryots to extend their cultivation. Under the head "lands acquired by purchase and transfer" are included acres 2,046, assessed at Rupees 2,770, belonging to the village of Paroomoogay which was transferred from Bhowany to Suttimungalum Talook, the remainder being actual transfers between the ryots, which do not call for any comment. Item No. 1, under the head "other causes," embraces partly Porumboke lands brought under cultivation in the low country talooks of the district, and partly Government waste lands sold on the Neilgherry Hills under the Waste Land Rules, dated 6th March 1863, No. 478A. Item No. 2 consists of certain personal Inam lands which have been resumed in consequence of non-appearance, before the Inam Commission Department, of their holders, as well as of those Inam lands which have lapsed to Government according to the terms of the Title-deeds. Items Nos. 3 and 4 have been already explained under the head "deduction." No. 5 is of usual occurrence, and requires no explanation. In regard to Item No. 6, it is to be remarked that certain lands originally classed as Nunjatarum Punja, and entered in the accounts under the head "wet," but cultivated, with garden produce, by the aid of Government water, were brought under wet cultivation, and charged with appropriate Nunjah assessment. The difference between this charge and the original assessment is shown as an increase. This class will be altered to Punjah, and charged with appropriate water-rate when Government water is used.

VI. Actual cultivation.

20. The extent of land under actual cultivation amounted to acres 1,918,265, assessed at Rupees 23,15,288, or acres 11,202 bearing an assessment of Rupees 13,690 in excess of that of the past year, as shown in the following Memorandum:—

Items.	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Dry	18,26,877	16,87,674	18,39,769	17,10,236	12,892	22,562	...	...
Wet	80,186	6,13,924	78,496	6,05,052	...	...	1,690	8,872
Total...	19,07,063	23,01,598	19,18,265	23,15,288	11,202	13,690	...	...

VII. Waste charged and remitted with reasons.

21. The details connected with the waste charged and remitted are indicated in the subjoined Memorandum:—

	Fusly 1276.		Fusly 1277.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Waste charged.		Rs.		Rs.		Rs.		Rs.
Dry	3,42,601	2,78,789	2,62,690	2,05,316	...	...	79,911	73,473
Wet	3,192	31,362	1,918	21,088	...	...	1,274	10,274
Total...	3,45,793	3,10,151	2,64,608	2,26,404	...	...	81,185	83,747
Waste remitted.								
Dry	258	231	83,559	65,755	83,301	65,524	...	...
Wet	2,079	9,562	5,117	28,779	3,038	19,217	...	...
Total...	2,337	9,793	88,676	94,534	86,339	84,741	...	...

22. Under the head "waste charged" there is a decrease of Rupees 83,747, while under the head "waste remitted" there is an increase of Rupees 84,741. These results are due to the full amount of assessment having been remitted, where necessary, under the sanction of the Board of Revenue, dated 18th January 1868, on dry lands which were left waste from the deficiency of rain in the talooks noted in the margin, as well as on wet lands which were left uncultivated under circumstances beyond the control of the ryots, *viz.*, want of water in the sources of irrigation. The Acting Sub-Collector, Mr. Webster, who conducted the settlement of Dharapoorum and Parindooray Talooks, considered that a remission not exceeding 50 per cent. of the assessment on Punjah lands left waste in those

	For Dry waste. Rs.	For Nunjah waste. Rs.
Coimbatore	10,616	8,581
Pollachy	...	104
Bhowany	1,721	4,039
Dharapoorum	...	186
Caroor	21,841	93
Oodoomulpettah	...	4,002
Palladum	31,515	3,376
Suttimungalam	62	5,702
Colligal	..	92
Parindooray		2,599
	65,755	28,779
Total	94,534	

alooks from the adversity of the season, would meet the occasion, and the amount so struck off the accounts is included in the remissions granted for withered crops, amounting to Rupees 1,74,819, shown in Statement No. 4. In those localities in which the season was good, and in those cases in which lands were left waste either by the ryots' own neglect, or for their own advantage, the assessment was duly charged.

VIII. Particulars of remissions.

23. The following Comparative Statement shows the remissions granted:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Occasional remissions.				
1. Shamlat Bunjer or portions of fields left uncultivated.	...	...	...	...
2. Shavy or withered crops ... ... Dry ...	...	1,74,819	1,74,819	...
Wet ...	3,656	9,261	5,605	...
	3,656	1,84,080	1,80,424	...
3. Palanustum or loss of produce	...	...	...	...
4. Panyboodthy ... } or land flooded or injured	...	...	...	...
5. Payamaly ... ... } by water.				
6. Cowle remissions	4,123	4,347	234	...
7. Theajagary or remissions to privileged classes..	434	432	...	2
8. Tirwa Cummee { On Punjumhissa Grass land.	51,992	48,167	...	3,825
{ On Nunjah land cultivated with Punjah or Garden produce.	24,685	33,833	9,148	...
9. Fussul Cummee or 2nd crop not cultivated ...	38,713	36,416	...	2,297
Miscellaneous Items.				
Remissions for cultivation of cotton on improved principle.	150	59	...	91
	1,23,753	3,07,334	1,83,581	...
Fixed remissions.				
Tarum Commee to be retained in the accounts.	661	661	...	...
Items allowed on the collection or from entire Beriz of villages.				
1. Share of shrotriem proceeds	...	...	...	...
2. Allowance for heads of villages and Curnums.	...	...	...	...
Grand Total...	1,24,414	3,07,995	1,83,581	...

24. As reported in Mr. Grant's letter of the 10th January 1868, No. 5, the season was very unfavourable. The dry crops suffered much in parts of the district, and the yield of the produce was very poor and scanty. Under the sanction conveyed in the Board's Proceedings of the 18th January 1868, remissions to the large amount of Rs. 1,74,819 were granted on them on the same principles as on withered crop wet lands, and without any attempt to estimate individual losses. The state of the crops in each group of villages in each talook was duly taken into consideration.

and a per-centage remission was granted, varying from 50 to 12½ per cent. of the assessment, as will be seen in the following Statement:—

Talooks.	At 12½ per cent.	At 25 per cent.	At 37½ per cent.	At 50 per cent.	Total.
	RS.	RS.	RS.	RS.	RS.
1. Coimbatore	...	36,424	...	...	36,424
2. Pulladum	4,411	16,887	14,431	3,750	39,479
3. Parindcoray	9,659	15,972	12,493	5,432	43,556
4. Dharapoorum	...	36,340	9,149	8,164	53,653
5. Oodoomulpettah in five villages...	...	...	...	1,427	1,427
6. Suttimungalum	...	167	...	113	280
Total...	14,070	1,05,790	36,073	18,886	1,74,819

	RS.
* On lands under the Noyel river in Coimbatore.....	6,545
On do. do. in Pulladum Talook.....	1,439
	7,984
On lands under rain-fed tanks	1,277
	9,261

25. The remissions for withered crops on wet lands amounted to Rupees 9,261,* or Rs. 5,605 in excess of the previous year. These remissions were granted chiefly on lands under the irrigation of the Noyel river which, as already explained, received but a scanty supply of water.

26. Under the head "Cowle remissions" there is a slight increase of Rupees 224, in consequence of certain immemorial waste lands having been taken up for cultivation on Cowle tenure in localities infested by wild animals.

27. The sum of Rupees 432, under the head "Teajagary," comprises the remissions of one-fifth and one-eighth portions of the assessment on lands cultivated by Bramins and Mahomedans, with their own stock, in conformity with the old Hookumnamah Rules of the district. It shows a decrease of Rupees 2, owing to a portion of the land, enjoying this immunity, having been cultivated with other than the owner's own stock. No new cases are admitted to this privilege, and the sum of Rupees 432 appertains to cases of long standing.

28. Under the head "Tirwa Cummee" are included two items. The first is the remission of three-fourths of the fixed assessment on Aiyan or Punchum Hissa grass land granted under the sanction given in the old Hookumnamah of the district, and by the orders noted in the margin. This item shows a decrease of Rupees 3,825, as compared with the past year, which is due to the fact that a portion of the land held under this tenure has been brought under cultivation and charged with full assessment. Certain Nunjah lands on which a wet produce could not be raised from want of a sufficient supply of water in tanks were cultivated with Punjah or garden produce, and charged temporarily with a reduced rate of assessment with reference to the description of crops raised, the difference between this temporary assessment and the original assessment forms the second item under "Tirwa Cummee."

Government Order, 10th March 1860, No. 364, communicated in the Board's Circular of the 12th idem, No. 1,245.
Board's Proceedings, 21st June 1861, No. 3,217, paragraph 13.
Government Order, 7th November 1861, No. 2,133.

29. Under the head "Fasul Cummee" there is a decrease of Rupees 2,297; this is attributed to the fact that a portion of the second crop land, which was cultivated with one crop in Fusly 1276, was cultivated this year with double water crop, namely, sugar-cane, plantains or betel, and accordingly charged with the fixed second crop assessment. The principle on which remission is granted on account of "Fassul Cummee" has been fully explained in Mr. Grant's Report on the Settlement of Fusly 1275, paragraph 17.

Board's Proceedings, 1st November 1861, No. 5,095.

30. The sum of Rupees 59, shown under the head "Miscellaneous Items," is the remission granted for the experimental cultivation of Cotton under the orders noted in the margin. The tivation on this principal in Fusly 1277 was not carried out to the extent originally intended

hence the decrease of Rupees 91. The term of five years granted by the Government Order expired in the year under report, and the land on which remission was allowed will be charged with full assessment from the current Fusly year.

31. The sum of Rupees 661, exhibited under the head "Tarum Cummee," is the reduction of assessment on certain Cocoanut Topes—*Vide* Board's Order, dated 26th March 1863, No. 1,808. This reduction is subject to modification during the general revision of the Coimbatore assessment, and is therefore retained in the accounts.

IX. Particulars of Land Revenue, Miscellaneous.

32. The annexed abstract exhibits the details of Land Revenue, Miscellaneous.

No.	Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Jody on sundry Inams (personal)	28,032	28,040	8	...
2	Tax on trees on unassessed lands	3,764	2,068	...	1,696
6	Land cultivated but not included in the Jummahbundy	2,592	5,852	3,260	...
7	Concealed cultivation...	...	25	25	...
9	Cultivation of Porumboke land	775	1,020	245	...
12	Grazing tax or grass rent	2,314	2,138	...	176
15	Revenue derived from reverted Inams ...	122	33	...	89
16	Collections from Village Service Inams for offices vacant	530	661	131	...
17	Revenue from sequestered Inams	430	1,199	769	...
20	Do. from boundary lands in dispute ...	17	24	7	...
29	Rent on Palmyra trees	9,832	11,547	1,715	...
31	Do. on fruit trees	955	1,000	45	...
40	Commission on the sale of distrained property attached for arrears of Land Revenue	1	...	...	1
41	Commission on private estates under Circar management	192	356	164	...
43	Revenue fines	1,938	1,773	...	165
44	Savings and refunds	291	...	...	291
45	Excess collections over the demand	91	51	...	40
46	Water-tax on Zemindary, Inam, etc., lands.	2,030	1,998	...	32
47	Quit-rent on bungalows and gardens... ...	4,544	4,558	14	...
51	Other items...	1,466	2,556	1,090	...
	Total.....	59,916	64,899	7,473	2,490
	Net Increase...			4,983	

33. The variations observable in Items Nos. 1, 7, 15, 16, 20, 31, 40, 43, 45, 46, and 47 being small, do not call for explanation. The decrease of Rupees 1,696 in Item No. 2 is due to the tax on certain Palmyra trees on unassessed lands, which was included under this item up to Fusly 1276, having been transferred to its appropriate head in Item No. 29 during the year under report. The same reason is applicable to the increase in the latter item. The increase in Item No. 6 is chiefly due to the assessment, payable for previous years on certain Government waste lands sold on the Neilgherries previous to survey, having been brought to account in this year, with reference to the actual area ascertained on survey.

34. Porumboke lands requiring inquiry as to whether their occupation by the ryots was objectionable or otherwise, were brought under cultivation without permission to a larger extent than in Fusly 1276, and their assessment is in consequence carried to the head Sevoy Jummah, hence the increase in Item No. 9. The decrease in No. 12 is owing to a portion of Paravapilloovary lands having been taken up for cultivation, and transferred to the head of full assessment. In Item No. 17 an increase of Rupees 769 is observable. This is due to the extent of Inam lands held under temporary attachment, in consequence of the non-appearance of their holders to establish their right, and receive title-deeds, being greater than in Fusly 1276.

35. Up to Fusly 1275 there was one private estate (Andiputty) under the management of the Court of Wards. In Fusly 1276, two other estates were added, namely, Samuttoor and Cotamputty, and the commission due on them was recovered in the year under report, which accounts for the increase in Item No. 41.

36. Under the orders from the Accountant General, the practice of first debiting the full amount of pay, and then crediting the savings and refunds to account, has ceased, hence the decrease in Item No. 44. The increase under the head "other items" is in consequence of the amount realised by the sale to Mr. Bake, of a public building at Coimbatore having been credited to the head "Land Revenue, Miscellaneous," under the order of the Board of Revenue noted in the margin.

* Dated 20th March 1868, No. 1,992.

X. Extent of land cultivated with special products, such as Sugar-cane, Cotton, and Indigo.

37. The extent of land cultivated with special products amounts to 121,111 acres, assessed at Rupees 1,38,445, which is in excess of that of the past year by acres 4,180, assessed at Rupees 9,927, as shown in the Memorandum given below:—

	Fusly 1276.		Fusly 1277.		Increase.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.
Sugar-cane	1,402	10,564	1,864	12,878	462	2,314
Cotton	1,15,529	1,17,954	1,19,247	1,25,567	3,718	7,613
Indigo...	...	...	...	...	...	...
Total.....	1,16,931	1,28,518	1,21,111	1,38,445	4,180	9,927

XI. Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year, and also the result of the revision of assessments.

38. The following is a Comparative Abstract of cultivation and settlement drawn up according to Form A. furnished with the Board's Circular Memorandum of the 14th August 1866, No. 787.

No.	Last Fusly. Extent.	Last Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.	Present Fusly. Extent.	Present Fusly. Assessment.
	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.
1	2	3	6	7	8	9	4	5
Dry	21,69,478	19,66,462 13 0	...	... ...	67,019	50,910 0 0	21,02,459	19,15,552 13 0
Wet	83,378	6,45,286 12 0	...	... ...	2,964	19,147 0 10	80,414	6,26,139 11 2
Total...	22,52,856	26,11,749 9 0	...	... ...	69,983	70,057 0 10	21,82,873	25,41,692 8 2
Add—								
Second crop assessment ...	...	290 2 9	...	17 5 3	...	... ...	...	307 8 0
Additional do. ...	...	869 15 0	...	... ...	...	704 7 3	...	165 7 9
Water-tax	...	8,508 2 7	...	142 14 7	...	... ...	...	8,651 1 2
Road Fund	...	72,028 0 8	...	38,222 1 0	...	... ...	...	1,10,250 1 8
Village Service Fund... ...	...	... ...	...	... ...	...	... ...	...	... ...
Total...	...	26,93,445 14 0	...	... ...	...	32,379 3 3	...	26,61,066 10 9
Deduct Remissions—								
Road Fund	...	72,028 0 8	...	38,222 1 0	...	... ...	...	1,10,250 1 8
Village Service Fund... ...	...	... ...	...	... ...	...	... ...	...	... ...
Other remissions as particularised in Statement No. 4.	...	1,24,414 10 9	...	1,83,580 12 3	...	... ...	...	3,07,995 7 0
Total...	...	1,96,442 11 5	...	2,21,802 13 3	...	... ...	...	4,18,245 8 8
Remaining Beriz... ...	...	24,97,003 2 7	...	... ...	...	2,54,182 0 6	...	22,42,821 2 1
Add Miscellaneous Items ...	...	59,916 7 9	...	4,982 12 3	...	... ...	...	64,899 4 0
Total...	...	25,56,919 10 4	...	... ...	...	2,49,199 4 3	...	23,07,720 6 1
Add—								
Poliput Peishcush	...	27,691 1 3	...	... ...	...	... ...	...	27,691 1 3
Shrotriem Jodigay	...	3,418 0 0	...	... ...	...	... ...	...	3,418 0 0
(Grand Total...	...	25,88,028 11 7	...	... ...	...	2,49,199 4 3	...	23,38,829 7 4

39. It will be seen from the above Statement that the aggregate demand of Land Revenue for the Fusly under report, has been less than that of the past year by Rs. 2,49,199-4-3, owing to the adversity of the season, and the consequent necessity of granting remissions on lands left waste,

and for withered crops. A comparison with the average of the past ten years, however, shows a decrease of only 1,05,225 Rupees, as indicated below:—

	RS.
Fusly 1267...	22,40,481
,, 1268...	24,95,834
,, 1269...	24,49,464
,, 1270...	23,31,972
,, 1271...	22,63,298
,, 1272...	25,45,809
,, 1273...	26,25,761
,, 1274...	24,24,998
,, 1275...	24,74,892
,, 1276...	25,88,029
Total...	2,44,40,538
Average	24,44,054
Fusly 1277	23,38,829
Decrease...	1,05,225

40. As directed in Clause 5, of paragraph 4 of the Board's Circular Memorandum of th 14th August 1866, No. 187, a Statement showing the Ayacut and Cultivation of wet lands, v the several sources of irrigation in this district, is appended.

	TOTAL AYACUT.		DEDUCT.						REMAINDER UNDER CULTIVATION.		
			Inam.		Government waste and Putcut waste remitted.		Total.				
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	
Channels branching from the Bhowany river.	26,312	2,54,111	1,483	20,058	1,769	11,087	3,252	31,745	23,060	2,22,366	2,
Do. from the Ambravutty river.	23,160	1,75,173	2,724	23,085	598	2,332	3,322	25,417	19,838	1,49,756	1,
Do. from the Noyel river.	18,458	1,61,029	2,566	21,786	3,063	21,890	5,629	43,676	12,829	1,17,353	
Do. from the Cauvery river	5,421	41,620	1,154	8,178	144	766	1,298	8,944	4,123	32,676	
Do. from the Aliyar river	4,524	21,813	265	1,285	39	402	304	1,687	4,220	20,126	
Jungle streams.....	6,955	29,601	232	1,197	1,898	7,135	2,130	8,332	4,825	21,269	
Rain-fed tanks	16,474	88,775	1,557	9,012	3,398	17,170	4,955	26,182	11,519	62,593	
Total..	1,01 304	7,72,122	9,981	85,201	10,909	60,782	20,890	1,45,983	80,414	6,26,139	5,

	Area. ACRES.	Assessment. RS.
Inam	9,981	85,201
Government waste.....	5,792	32,003
Putcut waste remitted.....	5,117	28,779
	20,890	1,45,983

41. The total Ayacut of wet lands is 101,304, assessed at Rupees 7,72,122, of w acres 20,8[illegible]0, bearing an assessment of Ru 1,45,983, should be deducted, being Inam waste, leaving an area of 80,414 acres u cultivation, including waste charged in the r holdings. The assessment on this area is .....Rupees 6,26,139.

Deduct remissions granted as particularised below:—

	RS.	
Remission for Shavy	9,261	
Cowle remission	172	
Remission on Nunjah lands cultivated with Punjah or Garden produce from the deficiency of water in the sources of irrigation...	33,833	
Remission on two crop lands cultivated with one crop ...	36,416	
Reduction of assessment	661	
		80,343
Net revenue		5,45,796
Add Fussuljasty...		308
		5,46,104

42. Adverting to Clause 5, paragraph 4 of the Board's Memorandum of 14th August 1866, No. 789, an Abstract showing the number of ruined tanks made over to private individuals up to the end of the Fusly is subjoined.

Talooks.	Name and number of Tanks.	Ayacut extent.	Assessment as per Pymash Accounts.	Land applied for and granted.				Year in which the tanks were made over to the applicants.	Cultivation and revenue for Fusly 1277.			Total.
				Rate of assessment per acreage.	Extent.		Amount of assessment.		Extent.	Assessment.	Grass rent.	
		ACRES.	RS.	RS. A. P.	ACRES.		RS.		ACRES.	RS.	RS.	RS.
Coimbatore.	Modoor	1 Wet 18	61	1 0 0	Wet	14	14	Fusly 1275	14	14	...	14
Bhowany....	Chennambutty	1 Do. 269	2,035	2 8 0	Do.	269	674	,, 1275	...	...	...	...
	Areacoundanoor...	1 Do. 78	233	2 8 0	Do.	74	185	,, 1275	...	...	...	...
	Mattoor	1 Do. 135	803	2 8 0	Do.	22	55	,, 1276	22	55	...	55
	Singripuitty	1 Do. 25	...	2 8 0	Do.	25	63	,, 1277	...	...	...	...
	Elepily	1 Do. 99	...	2 8 0	Do.	99	247	,, 1277	...	...	...	...
	Nagalore	1 Do. 50	381	2 8 0	Do.	50	125	,, 1277	...	...	...	...
									Wet cultivation	208	...	208
	Ramasamoodrum Tank in Comaralingum village...}	1 Dry 1884	1,158	2 8 0	Wet	400	1,000	Fusly 1274.	Dry cultivation	82	...	82
				0 9 10	Dry	995	612		136			
						1,395	1,612		Grass.		187	187
	Total granted by Government....				Dry	38	22		1,214	...		
	Acquired by other means...					1,433	1,634		1,433	290	187	477
Oodoomul-pettah.	Papankolum Tank in Valaya-moottoor	1 Wet 95	448	2 8 0	Wet	77	193	Fusly 1277.	Wetcultivation	193	...	193
									77			
Caroor.....	Korayuttu Anicut and Tank in the village of Senda-mungalum.	1 Wet 132	...	2 8 0		132	330	,, 1277.	...	...	...	...

Vide paragraph 29 of the Jummahbundy Report of the Coimbatore District for Fusly 1276.

43. The Modoor tank is still incomplete: four acres of the land is cultivated with garden produce by water raised from a well. The stipulated assessment of Rupees 14 being light has been paid in full. The Chennambutty and Areacoundanoor tanks, which were completed in Fusly 1275, were so much damaged by freshes in Fusly 1276 that they could contain no water. The damages have not as yet been repaired, and the lands under them still remain waste; consequently no assessment has been charged on them for the year under report. The tank at Mattoor has been put in proper order, and the party, who has taken it up, has paid the stipulated amount of Rupees 55. The repair of the tanks at Singiriputty and Elepily has been commenced. The lands under them are waste, and no assessment has, therefore, been charged for Fusly 1277. The circumstances connected with the tank at Nagalore have been fully reported to the Board in Mr. Grant's letter of the 6th November 1867, No. 304. The party to whom it was made over has commenced its repair. No cultivation has yet been made under it, and consequently no assessment has been charged. The history of the Ramasamoodrum tank has been already explained in the correspondence noted in the margin. The Deputy Collector, who made the settlement of the Oodoomulpettah Talook in reporting on this tank, writes as follows:—

Letter to Board 23rd June 1863, No. 118 embodied in the Board's Proceedings, 16th September 1863, No. 5,878.
Jummabundy Report for Fusly 1275, 8th October 1866, paragraph 25.
Do. for Fusly 1276, dated 5th November 1867, paragraph 29.

	No. of acres.	Assessment.
Punjah cultivation at 0-9-10 per acre	133 12	82 3 5
Nunjah cultivation at 2-8 per do.	83 6	208 7 0
Total...	217 2	290 10 5

"In the current Fusly 1277 both the dry "and wet cultivation amounts to 217 acres, "bearing an assessment of Rupees 290-10-5, "as shown in the marginal Memorandum, leaving about 1,216 acres waste. The demand "upon this, at 9 Annas and 10 Pies an acre, amounts to Rupees 747-13-7, which the petitioner "requests may be remitted on the ground that the non-cultivation of this extent was not owing to "any neglect on his part, but to the adverse nature of the season.

"I learn on inquiry that the works undertaken by the petitioner are almost completed at a considerable cost, and that he has used every exertion to act up to the terms of the agreement."

About 40,000 Rupees.

44. Under these circumstances, I considered it a matter of policy that some indulgence should be allowed to the Durkhastdar, and accordingly authorised the charge of one-fourth of the dry assessment on the portion lying waste, the remaining portion being remitted for the year, as a special case.

45. As regards the Papankolum and Korayuttu tanks, the remarks contained in paragraph 26 of the Acting Sub-Collector's report on the settlement of his division, afford the necessary information. The first of the above tanks has been put in repair, and the whole extent brought into wet cultivation. The assessment stipulated has been charged in full for Fusly 1277. The repair of the second tank is in progress, but no lands have yet been brought under cultivation. Consequently no charge was made on it.

Dated 17th June 1864, No. 3,724.
" 13th July " " 4,335.
" 10th May 1865, " 2,379.

46. A Statement showing the revision of assessment is subjoined. Under the orders of the Board of Revenue, noted in the margin, a reduction of assessment was made on certain immemorial waste lands left uncultivated from over-assessment. The extent of land affected by this revision is acres 78,152, of which 33,878 acres were taken up by the ryots up to Fusly 1276, and acres 478 in the year under report, making in

all 34,356 acres. The remaining quantity will, it is hoped, be gradually taken up with the return of good season.

		Extent.	Original assessment.	Deduct reduction.	Net assessment.	Extent.	Original assessment.	Deduct reduction.	Net assessment.	Extent.	Original assessment.	Deduct reduction.	Net assessment.
			Wet.				Dry.				Total.		
		Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total extent of waste land on which reduction of assessment was made.		78,043	84,273 6 1	24,812 9 2	59,460 12 11	78,043	84,273 6 1	24,812 9 2	59,460 12 11	78,043	84,273 6 1	24,812 9 2	59,460 12 11
Deduct waste land to be taken hereafter.		43,702	50,359 10 10	13,946 6 11	36,413 3 11	43,702	50,359 10 10	13,946 6 11	36,413 3 11	43,702	50,359 10 10	13,946 6 11	36,413 3 11
Remainder taken up by the ryots up to Fusly 1276.		33,863	33,670 14 4	10,744 11 9	22,926 2 7	33,863	33,670 14 4	10,744 11 9	22,926 2 7	33,863	33,670 14 4	10,744 11 9	22,926 2 7
In Fusly 1277.....		478	242 12 11	121 6 6	121 6 5	478	242 12 11	121 6 6	121 6 5	478	242 12 11	121 6 6	121 6 5
Total immemorial waste brought under cultivation.		34,341	33,913 11 3	10,866 3 3	23,047 9 0	34,341	33,913 11 3	10,866 3 3	23,047 9 0	34,341	33,913 11 3	10,866 3 3	23,047 9 0

XII. Sundry sources of revenue.

47. The revenue from sundry sources amounts to Rupees 5,05,964, or Rupees 32,588, over that of the past year, as exhibited in the annexed Memorandum. This increase is merely nominal, inasmuch as the demand of Abkarry revenue includes the sum of 80,000 remitted under the Orders of the Board of Revenue, dated 5th May 1868, No. 3,260, which comes under the head of "remissions" in the Demand, Collection, and Balance Statement:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	3,26,600	3,26,600	...	...
Miscellaneous	1,358	1,407	49	...
Total...	3,27,958	3,28,007	49	...
Stamps	1,30,588	1,52,156	21,568	...
Miscellaneous	2,359	1,314	...	1,045
Total...	1,32,947	1,53,470	20,523	...
Income Tax	5	...	...	5
License Tax	12,466	24,487	12,021	...
Grand Total...	4,73,376	5,05,964	32,588	...

48. The Abkarry rent of this district was taken up by Vencatachelliah of Bangalore, for Fuslies 1276 and 1277, for the unusually large amount of 3,26,600 Rupees per annum, and this sum is shown in the accounts as the demand for the year under review, but the actual amount is only Rupees 2,46,600; a portion of the rented demand, amounting to 80,000 Rupees, having been remitted under the Board's sanction in consequence of losses said to have been sustained by the renter from the adversity of the season.

49. The increase of Rupees 21,568 in Stamp revenue is due to the operation of Act XXVI. of 1867. The decrease of Rupees 1,045, under the head "Miscellaneous," arises partly from the better observance of the provisions of the Stamp Act by private individuals, which has obviated the necessity of levying penalties, and partly from the penalties levied by the Judicial Department on unstamped or insufficiently stamped documents, being carried to the head "Law and Justice" from April 1868, under the orders of the Accountant General.

50. In regard to the increase of Rupees 12,021 under the head License-tax, it is to be remarked that Act XXI. of 1867 was brought into operation in May 1867, and the demand for Fusly 1276, embraced only those cases in which licenses were issued up to the end of June 1867; whereas, the demand for Fusly 1277 includes all licenses issued during the whole year.

XIII. Abstract showing the revenue from both land and sundry sources of revenue in comparison with the preceding year.

51. The aggregate revenue of the district from both land and sundry sources amounts to Rupees 28,44,793, or Rupees 2,16,612 less than that of the past year, as shown below:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	25,88,029	23,38,829	...	2,49,200
Sundry sources	4,73,376	5,05,964	32,588	...
Total...	30,61,405	28,44,793	...	2,16,612

XIV. Remarks on Sevoy Jummah and Interest account.

52. The remarks on the Sevoy Jummah or miscellaneous items under each major head of revenue, have already been given in their appropriate places, and no further explanation is here needed. The interest recovered during the year amounted to Rupees 1,830, namely:—

On arrears of Land Revenue...	Rupees	863
On Abkarry Revenue	,,	967
		1,830

XV. Demand, collection, and balance of all sources of revenue.

53. Of the aggregate demand of Rs. 28,44,793, Rupees 25,64,012 were collected within the Fusly, and Rupees 80,000 were remitted from the Abkarry kist.—*Vide* Board's Order, dated

5th May 1868, No. 3,260, making in all Rupees 26,44,012. The balance at the end of June 1868 amounted to Rupees 2,00,781 of which Rupees 9,366 must be deducted, being the balance appertaining to the Neilgherry Talook, which has since been transferred to the Commissioner of the Neilgherries; the remainder appertaining to Coimbatore District being Rupees 1,91,415, of which Rupees 1,75,266 have since been recovered up to the end of September 1868, leaving a balance, at the beginning of this month, of Rupees 16,149, as detailed in the annexed Memorandum:—

Items.	Demand for Fusly 1277.	Collections, etc., within the Fusly. Collections.	Remissions.	Total.	Balance on the 30th June 1868.	Deduct balance appertaining to the Neilgherry talook.	Remaining balance appertaining to Coimbatore District.	Deduct collection up to September 1868.	Balance on the 1st October 1868.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue. Poliput Peishcush... ...	27,691	27,691	...	27,691	1,78,726	7,182	1,71,544	1,57,159	14,385
Land Revenue. Shrotrem Jodigay ...	3,418	2,747	...	2,747	...	...	...	...	...
Land Revenue. Ryotwar.....	22,42,821	20,64,095	...	20,64,095	11,659	2,184	9,475	7,711	1,764
Land Revenue. Miscellaneous items ...	64,899	53,240	...	53,240	671	...	671	671	...
Land Revenue. Total...	23,07,720	21,17,335	...	21,17,335	1,90,385	9,366	1,81,019	1,64,870	16,149
Total, Land Revenue.....	23,38,829	21,47,773	...	21,47,773	1,91,056	9,366	1,81,690	1,65,541	16,149
Sundry sources. Abkarry Revenue.....	3,28,007	2,38,282	80,000	3,18,282	9,725	...	9,725	9,725	...
Sundry sources. Stamp Revenue.....	1,53,470	1,53,470	...	1,53,470	...	...	...	...	...
Sundry sources. License Tax..... ...	24,487	24,487	...	24,487	...	...	...	...	...
Total....	5,05,964	4,16,239	80,000	4,96,239	9,725	...	9,725	9,725	...
Grand Total....	28,44,793	25,64,012	80,000	26,44,012	2,00,781	9,366	1,91,415	1,75,266	16,149

XVI. Demand, Collection and Balance of arrears.

54. The arrears at the beginning of the year amounted to Rupees 1,23,079, of which Rupees 1,13,787 were collected within the Fusly, and

Rupees 379 were written off the accounts, making in all Rupees 1,14,166, and leaving a balance of Rupees 8,913 at the end of June 1868. Of this sum, Rupees 4,799 must be deducted being the arrears appertaining to the Neilgherry Talook lately transferred to the Commissioner; the net balance belonging to Coimbatore District being Rupees 4,114. This sum has since been reduced to Rupees 3,669 by subsequent recoveries.—*Vide* abstract given below:—

Items.	Arrears at the commencement of Fusly 1277.	Collections, etc., within the Fusly.			Balance on the 30th June 1868.	Deduct balance appertaining to the Neilgherry Talook.	Remaining balance.	Subsequent collections up to 30th September 1868.	Balance on the 30th September 1868.
		Collections.	Remissions.	Total.					
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Poliput Peishcush	129	129	...	129	...	...	...	...	...
Shrotriem Jodi	703	703	...	703	...	...	...	...	...
Ryotwar	87,322	79,843	360	80,203	7,119	3,320	3,799	445	3,354
Miscellaneous items	10,042	8,229	19	8,248	1,794	1,479	315	...	315
	97,364	88,072	379	88,451	8,913	4,799	4,114	445	3,669
Total...	98,196	88,904	379	89,283	8,913	4,799	4,114	445	3,669
Abkarry Revenue	24,883	24,883	...	24,883	...	...	...	...	...
Grand Total...	1,23,079	1,13,787	379	1,14,166	8,913	4,799	4,114	445	3,669

XVII. Comparative Abstract of collections with reasons for fluctuations.

55. A comparative abstract of collections is appended, as directed in paragraph 9 of the Board's Memorandum, dated 14th August 1866, No. 787.

Items.	Last Fusly.			Present Fusly.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary	...	27,562	27,562	129	27,691	27,820	258	...
Shrotriem Jodi, etc.	113	2,715	2,828	703	2,747	3,450	622	...
Ryotwar	57,409	24,13,657	24,71,066	79,843	20,64,095	21,43,938	...	3,27,128
Miscellaneous	4,409	51,602	56,011	8,229	53,240	61,469	5,458	...
	61,818	24,65,259	25,27,077	88,072	21,17,335	22,05,407	...	3,21,670
Total...	61,931	24,95,536	25,57,467	88,904	21,47,773	22,36,677	...	3,20,790
Sundry Sources.								
Abkarry	5,012	3,03,075	3,08,087	24,883	2,38,282	2,63,165	...	44,922
Stamps	...	1,32,947	1,32,947	...	1,53,470	1,53,470	20,523	...
Income Tax	...	5	5	...	...	...	...	5
License Tax	...	12,466	12,466	...	24,487	24,487	12,021	...
Grand Total...	66,943	29,44,029	30,10,972	1,13,787	25,64,012	26,77,799	...	3,33,173

56. The decrease in the collection of Land and Abkarry revenue is chiefly owing to the remissions granted in consequence of the adversity of the season, while the increase under the heads Stamp Revenue and License Tax is due to the operation of Acts XXVI. and XXI. of 1867 and IX. of 1868.

XVIII.—Demand, collection and balance, of Land Revenue of the Neilgherry Talook.

57. In conformity with the instructions contained in the Board's Proceedings of the 17th June 1861, No. 3,140, and in paragraph 15 of their Proceedings of the 15th June 1865, No. 3,289, a Statement showing the Demand, Collection, and Balance of Land Revenue of the Neilgherry Talook is appended. The total revenue for Fusly 1277 amounts to Rupees 34,467 against Rupees 28,907 in Fusly 1276; the increase being Rupees 5,560, which has arisen chiefly from a large extent of lands sold under the Waste Land Rules having been charged with assessment and brought to account.

Items.	Demand for Fusly 1277.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st Aug. 1868.	Balance.
LAND REVENUE.	RS.	RS.	RS.	RS.	RS.
Ryotwar.					
Lands held by Burghers and other hill tribes.....	16,954	16,822	132	4	128
Do. held by Europeans, East Indians, etc., for Coffee plantations and other agricultural purposes.....	10,155	3,105	7,050	3,640	3,410
Total...	27,109	19,927	7,182	3,644	3,538
Miscellaneous.					
1. Quit-rent on house properties ...	4,247	3,153	1,094	653	441
2. Revenue on lands not included in the Jummahbundy.....	3,005	1,915	1,090	3	1,087
3. Other items.....	106	106	...	...	...
Total...	7,358	5,174	2,184	656	1,528
Grand Total...	34,467	25,101	9,366	4,300	5,066

58. Of the total demand of Rupees 34,467, Rupees 25,101 were collected within the Fusly, and Rupees 4,300 subsequently up to 31st August 1868, leaving a balance of Rupees 5,066 at the beginning of September 1868. The Commissioner, appointed under Madras Act I of 1868, took

charge of the Neilgherry Hills on the 1st August 1868; but as the Account Department of his office was not organised till the beginning of September, the receipts and disbursements of the Hills were entered in the accounts of the Coimbatore Collectorate up to 31st August. It will appear that considerable improvement has been effected in the collection of revenue due by European land-holders on the Hills during the year under report. In Fusly 1276 a very small portion, amounting to only 243 Rupees, or 2 per cent., was recovered within the year out of a demand of Rs.* 11,989; whereas in Fusly 1277 Rupees 8,177, or 47 per cent., were collected within the Fusly out of a demand of Rupees† 17,407. Subsequent recoveries up to 31st August have reduced the balance to Rupees 5,066, the disposal of which is engaging the attention of the Commissioner.

	Fusly 1276. RS.		Fusly 1277. RS.
Revenue on plantations ...	7,756	.....	10,155
Do. Sovoy Jammah...	...	.....	3 005
Quit-rent on house properties.....	4,233	.....	4,247
Total*...	11,989		†17,407

XIX. Recommendation in regard to the irrecoverable arrears.

59. The aggregate amount of arrears outstanding at the close of the Fusly is Rs. 8,913, of which Rupees 4,799 should be deducted being the balance appertaining to the Neilgherry Talook, lately transferred to the Commissioner, leaving Rupees 4,114 belonging to Coimbatore district, of which deduct again Rupees 445 recovered up to 30th September 1868; the balance still outstanding being Rupees 3,669. Of this sum, Rupees 8 are recoverable, Rupees 545 doubtful, and Rupees 3,116 are irrecoverable, and I beg to recommend that sanction be obtained for writing off the latter sum from the accounts. It consists of the following items:—

	RS.
Land Revenue Ryotwar.....	2,867
Do. Miscellaneous.....	249
	3,116

The causes from which this amount is considered irrecoverable are explained in the following Memorandum:—

		Amount. RS. A. P.
Amount recommended for remission in the Jummahbundy report for Fusly 1276, but for which no sanction has as yet been received.....		1,133 1 5
Deduct—		
Amount appertaining to Neilgherry Talook included in the above recommendation.....	66 9 9	
Amount collected subsequent to the recommendation.	1 6 11	
		68 0 8
Balance.....		1,065 0 9

Add amount now recommended for remission.—

	Amount. Rs.	A.	P.
Due from deceased ryots, being the balance after deducting the amount realised from the sale of their property	54	5	8
Do. from absconded ryots do. do. do.	30	12	10
Do. from pauper ryots do. do. do.	1,824	1	0
Other clauses—			
Assessment for Fusly 1276 on a piece of land for which a puttah was issued in the name of Lieutenant Bennett, Deputy Conservator of Forests, at Annamallay, but which was subsequently made over by him to the Forest Department	12	3	1
Amount of erroneous double entry in the accounts of the Dharapoorum Talook of the assessment of certain Inam land resumed for Fusly 1275	121	9	4
Amount of excess charge of assessment made by the Curnum of a certain village in Colligal Talook in the Jummahbundy accounts for Fusly 1276	7	7	0
			2,050 6 11
Total			3,115 7 8

XX. Irrecoverable arrears struck off the accounts.

60. The irrecoverable arrears struck off the accounts during the year under review, amount to Rupees 378-9-6, as shown below:—

	Rs.	A.	P.
Amount sanctioned in the Government Order, dated 25th September 1867, No. 2,244	392	3	8
Deduct amount recovered before the receipt of sanction	13	10	2
	378	9	6
This consists of Land Revenue ryotwar for Fusly 1274	359	10	8
Do. Miscellaneous for do.	18	14	10
	378	9	6

XXI. Extent to which coercive process was employed.

61. It will be seen from Enclosure A. to Statement No. 8 that in 352 cases processes were issued for the recovery of arrears amounting to Rupees 3,199. The estimated value of real and personal property attached was Rupees 639, and the amount actually realised by their sale was Rupees 868.

XXII. Charges.

62. The details of charges of the Revenue Department are shown in the appended table:—

	Last Fusly.	Present Fusly.	Increase.	Decrease.
Land Revenue.	Rs.	Rs.	Rs.	Rs.
Refunds of Revenue	23	171	148	...
Salaries and Expenses.				
Collectors' salaries	75,557	63,720	...	11,837
Tent and house-rent allowances	8,139	7,009	...	1,130
Huzoor and Talook Establishments	1,08,235	1,08,135	...	100
Saderwarid	2,275	2,154	...	121
Medical charges	2,437	2,481	44	...
Contingencies	338	241	...	97
Miscellaneous	7,915	9,041	1,126	...
Total	2,04,896	1,92,781	...	12,115
Abkarry charges	268	27	...	241
Stamp do.	6,196	7,222	1,026	...
License Tax do.	35	2,591	2,556	...
Grand Total	2,11,418	2,02,792	...	8,626

63. The increase under the head "refunds of revenue" arises from the payment to a Mr. Higgins at Ootacamund of Rupees 100, under the Board's sanction, dated 4th September 1867, No. 5,739, being compensation for a portion of his land, which was sold by mistake by Collector in 1855 as Government waste, and from the refunds made to certain Inamdars as per Board's sanction of the 4th March 1868, No. 1,543, of the amount of assessment collected on their Inam lands for the period subsequent to the date of their appearance.

64. The decrease under the head "Collector's salaries" and "Tent and house-rent allowances," is due chiefly to the following facts:—

I. The permanent Sub-Collector Mr. McQuhae, was absent on other duty for six months, and drew his pay elsewhere. Again he was absent on leave for three months, and his salary for that period was not drawn here.

II. The permanent Special Assistant Collector was absent on other duty for six months, and drew his pay and allowances elsewhere.

III. The permanent Head Assistant Collector was absent on leave to Europe during the whole year.

IV. The Sub-Collectors of two other districts, namely, Salem and Tinnevelly, drew their salaries here for three months in Fusly 1276. Such was not the case in Fusly 1277.

Huzoor and Talook Establishments.
Saderwarid.
Medical charges.
Contingencies.

65. The fluctuations observable under the heads noted in the margin being small do not call for explanation.

66. The increase under the head "miscellaneous charges" is owing chiefly to the payment of fee for the registration of Title-deeds issued for lands sold on the Neilgherry Hills under the

Waste Land Rules of 6th March 1863, No. 478A; to the payment of charges incurred in certain law suits against the Collector; as well as to the payment of compensation to Nunjuppa Row of Ootacamund, under the sanction of Government noted in the margin, for a piece of land which originally belonged to the property of the Reverend Mr. Griffiths, but for which a puttah was issued to the said Nunjuppa Row in 1844, by the then Collector, Mr. Wroughton, and which puttah has now been cancelled.

30th March 1863, No. 824.

67. The decrease in the Abkarry charges requires no remark.

68. The increase in the Stamp charges is due to the increased sale of Stamps and to the proportionate payment of discount to vendors.

69. The charges in Fusly 1276 under the head "License Tax" were very small; Act. XXI. of 1867 having been brought into operation only at the end of the year. The expenditure in Fusly 1277 consists of the following items, namely:—

Establishment	621
Refunds	1,107
Transferred to the head "Public Works Department"	828
	2,556

XXIII. Examination of the Village and Talook Accounts.

70. In two of the talooks, the Settlement of which was carried out by me, namely, Coimbatore and Pollachy, as well as in Suttimungalum and Bhowany Talooks which were settled by the Acting Sub and Head Assistant Collectors respectively, the village and talook accounts were carefully examined by my Sheristadar, and the defects which were discovered in the village accounts, were duly pointed out to the Curnums and rectified. A few instances will be noticed here.

Coimbatore Talook Peddanaiken polliem village.

Statement No. 1, showing the monthly cultivation.
Statement No. 4, showing the Stallawar cultivation.

The month in which the crops were harvested in each individual case was not entered. The date of Adungul was not entered, nor were the signatures of the Curnum and Puttamonigar affixed, as they should have been in accordance with the instructions contained in paragraph 15 of the rules for the preparation of accounts in ryotwar villages.

Statement No. 7 showing the particulars of Inam cultivation.

The headings were not in accordance with the form prescribed in the Board's Circular of the 28th March 1859.

Statement No. 8 showing the particulars of remissions.

The claims for remissions were not entered according to the order of the numbers of puttahs, and the abstract of all kinds of remissions allowed to be added in the last part, as required in paragraph 20 of the rules, was omitted.

Statement No. 5, showing the particulars of the Settlement of each individual.

Cooppanoor village.—The description of crops for each individual case was not exhibited.

Statement No. 7, showing the particulars of Inam cultivation.

Naikenpolliem village.—Vide remarks to this Statement for Peddanaikenpolliem village.

Statement No. 11, daily Chitta of collections individually.

This Statement was not prepared.

Statement No. 1, showing the monthly cultivation.
Statement No. 4, showing the Stallawar cultivation.

Caulypolliem village.—The total amount of assessment in these two statements did not agree with each other as it ought to do. In No. 1, the entry was ..... Rupees 384 1 7
That in No. 4 was ..... ,, 386 0 1
The difference being ..... ,, 1 14 6

Statement No. 11.

The abstract of collections and balance for the whole village was not entered at the end of this Statement, as required by paragraph 23 of the rules. The other accounts were all properly kept.

Pollachy talook Canialampolliem

Statement No. 4.

Pollachy Talook, Canialampolliem.—The date of Adungul was not entered. The rest were correct.

Statement No. 1.

Servacarrunpolliem.—The date of harvest was omitted.

Suttimungalum Talook.—Basoovapoorum village. Coodoovoy village.

Statement No. 1.

Abkarry Tothapully village.—This Statement was not prepared in accordance with the prescribed form.

Statement No. 3.

This Statement was not prepared. The other accounts were correctly kept.

Bhowany Talook.—The accounts in this talook were kept according to the forms and found correct. The Sub-Collector reports that the village and talook accounts in the talooks in his division are kept in accordance with the forms. He has not entered into any details on the result of their examination.

Coimbatore, Pollachy, Suttimungalum, and Bhowany.

In regard to the talook accounts examined by my Sheristadar in the talooks noted in the margin, they were all found correct.

71. With the Board's Circular Memorandum of the 19th May 1865, No. 470, specimen copies of forms of certain accounts to be kept in the Huzoor and Talooks were furnished to Collectors, and they were requested to have blank forms printed for the use of their districts, with such alterations in the headings or items as may be found requisite to suit the local circumstances of each district. These orders appear to have been but partially carried out in this district. For the several abstracts ordered to be kept in the Huzoor, namely, Nos. 1 to 4, printed forms are used. Of the nineteen Accounts prescribed for the talooks, printed forms only for those noted in the margin have been supplied to the talooks according to the specimen copies submitted with Mr. Grant's letter of the 19th January 1866, No. 12, and approved in the Board's Proceedings of the 16th June 1866, No. 4,143. The other accounts, including the monthly Account Current of receipts and charges, are rendered in manuscript only. My attention was lately drawn to this subject, with reference to the Board's Proceedings, dated 20th May 1868, No. 3,773, on the defalcations of the Cuddapah District, and I suggested the adoption of a diglott form tor the Talook Account Current.—*Vide* my letter, dated 23rd June 1868, No. 180. On receipt of the Board's Orders on the subject, printed copies of the above account will be supplied to the Tahsildars. As regards the other accounts, I have directed my Treasury Deputy to

No. 14, Demand, Collection, and Balance Statement.
,, 15, Fusliwar balance of Land Revenue, etc.
,, 21, Season report.
,, 22, Comparative Statement of cultivation.
,, 23, Cultivation account to be rendered by each Revenue Inspector to the Talook Cutcherry.

examine them, and propose such alterations as may be required to suit local circumstances, in view to their being printed and supplied to the Tahsildars.

XXIV. Brief reference to the Register of land acquired by public servants.

72. The rules prescribed in the Board's Standing Circular of the 13th October 1862, No. 6,843, are duly attended to. The following abstract shows the number of cases in which lands were acquired and relinquished by public servants.

		Huzoor Servants.			Talook Servants.			Total.		
		No.	Acres.	Assessment.	No.	Acres.	Assessment.	No.	Acres.	Assessment.
				Rs. A. P.			Rs. A. P.			Rs. A. P.
Lands acquired.	In this district ...	4	296	742 4 6	33	714	2,391 5 8	37	1,010	3,133 10 2
	In other districts...	1	25	130 0 0	4	18	64 4 4	5	43	194 4 4
	Total...	5	321	872 4 6	37	732	2,455 10 0	42	1,053	3,327 14 6
Lands relinquished	In this district ...	2	63	148 11 2	44	1,124	3,307 7 10	46	1,187	3,456 3 0
	In other districts...	...	...	... ...	...	...	... ...	...	...	... ...
	Total	2	63	148 11 2	44	1,124	3,307 7 10	46	1,187	3,456 3 0

XXV. Sub-Collector's report.

73. The report of the Acting Sub-Collector, Mr. Webster, on the settlement of the talooks of his division, is transmitted herewith.

XXVI. Remarks on the conduct of subordinate officers.

74. The conduct of all the subordinate and division officers has been most satisfactory. Among the talook officers, there are a few not so efficient as the majority. I record the name of my Head Clerk, Vencatesia, as one of the most careful, laborious, and able public servants I have ever met.

XXVII. Working of the Rules for the sale of waste lands on the Neilgherries.

75. Under the rules passed by the Governor in Council on the 6th March 1863, No. 478A, seventeen lots of Government waste land were sold on the Neilgherries during the year. Their estimated area is 118 acres, and the aggregate amount for which they were knocked down is Rupees 3,205, including the cost of survey and demarcation. The accounts connected with the sales of land on the Neilgherries have been since transferred to the Commissioner of the Neilgherries, together with the balance of the sale proceeds held in deposit, and the necessary information regarding its adjustment has been furnished to him. A sum of Rupees 8-7-5 was recovered during the Fusly from Reverend Mr. Scudder, being the redemption of assessment on a piece of land converted into freehold—*Vide* correspondence noted in the margin, and this has been credited in the accounts to the head "redemption of assessment" under the major head "deposits."

Letter to Board, 27th March 1868, No. 97.
Board's Proceedings, 8th April ,, ,, 2,641.
Govt., do. 24th ,, ,, ,, 1,101.

XXVIII. Working of the Rules for the sale of unassessed waste lands.

76. No lands were applied for, or sold during the Fusly under report, under the rules sanctioned by Government, dated 5th March 1863, No. 476,

XXIX. Road Cess under Madras Act No. III. of 1866.

77. The demand of Road Cess for Fusly 1277 amounted to Rupees 1,10,251-11-6, or Rupees 38,223-5-10, in excess of the preceding year, as shown in the annexed Memorandum.

	Fusly 1276.	Fusly 1277.	Increase.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Demand of Road Cess on Ryotwary lands ...	72,028 5 8	80,593 15 7	8,565 9 11
Do. do. on Polliputs. For Fusly 1276 brought to account in Fusly 1277	... ...	2,242 3 9	2,242 3 9
,, Fusly 1277	... ...	2,640 10 2	2,640 10 2
Total...	... ...	4,882 13 11	4,882 13 11
Do. do. on Inam lands.— For Fusly 1276 brought to account in Fusly 1277	... ...	11,491 14 9	11,491 14 9
,, Fusly 1277	... ...	13,281 5 5	13,281 5 5
Total...	... ...	24,773 4 2	24,773 4 2
Interest and excess collection	... ...	1 9 10	1 9 10
Grand Total...	72,028 5 8	1,10,251 11 6	38,223 5 10

78. It will be seen that there is an increase of Rupees 38,223-5-10, which has arisen from the following facts:—

First.—The demand of cess on Ryotwary lands in Fusly 1276 was settled upon the kists, commencing from January and ending 30th June 1867, as directed by the Board; the first two kists of the Fusly year were omitted, whereas in Fusly 1277, the demand was fixed for the whole year.

Secondly.—The cess due on Polliputs and Inam lands for Fusly 1276 was not settled in that Fusly, whereas the amount of cess shown under the column "Fusly 1277" embraces the demand both for that year and the preceding one.

79. The following is an Abstract of the Demand, Collection, and Balance, both current and arrears:—

	Demand.	Collections within the Fusly 1277.	Balance on the 30th June 1868.	Subsequent collections up to 30th Sept. 1868.	Balance on the 30th September 1868.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Current	1,10,251 11 6	55,944 9 2	54,307 2 4	49,839 11 7	4,572 5 8
Arrears	20,890 1 7	20,785 2 8	104 14 11		
Total...	1,31,141 13 1	76,729 11 10	54,412 1 3	49,839 11 7	4,572 5 8

80. As regards the utilisation of the funds raised by the Road Cess, I beg to refer the Board to my report on Local Funds for the official year 1867-68.

COIMBATORE,
27th October 1868.

(Signed) A. WEDDERBURN,
Collector.

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SUB-COLLECTORATE.

I HAVE the honour to submit the Jummahbundy report for Fusly 1277 with the prescribed Statements.

2. The Settlement of the three talooks in the Sub-division was made by different Officers as specified below:—

Officers by whom the Settlement was made.	Talooks.	Places.
Mr. W. McQuhae, Sub-Collector, and Mr. A. McC. Webster, Acting Sub-Collector.	Caroor..... ...	Caroor.
Mr. A. McC. Webster, Acting Sub-Collector.....	Darapuram	Konghiem and Darapuram.
B. Cooppa Rao, Deputy Collector.....	Oodumalpettah.....	Oodumalpettah.

3. No alteration has taken place in the number or tenure of the villages.

4. The annexed Statement shows the particulars of puttahs for the year:—

	Rs.
Total number of puttahs for Fusly 1276...	53,158
Deduct puttahs cancelled on relinquishment, transfer of lands, etc. ...	1,118
	52,040
Add fresh puttahs	1,381
Total...	53,421
Of these,	
Puttahs remaining unaltered	24,672
Do. altered and re-issued	28,749

The extensive remission granted on account of waste and short produce in the Punjah lands owing to the deficiency of rain, rendered it necessary to re-issue this large number of puttahs.

5. The following Statement shows the rain-fall in the Kusbah stations of each talook:—

Months.	Darapuram.	Caroor.	Oodumalpettah.
April 1867.....	5·70	1·42	0·55
May ,, ...	4·36	1·15	9·3
June ,, ...	.....	0·50	.....
July ,, ...	0·41	1·45	1·96
August ,, ...	1·58	0·98	.....
September ,, ...	1·80	3·0	.....
October ,, ...	1·95	4·63	9·51
November ,, ...	.....	.....	0·5
December ,, ...	.....	.....	.....
January 1868...	1·24	3·10	2·42
February ,, ...	.....	.....	.....
March ,, ...	.....	.....	.....
	17·4	16·23	23·52

6. The early rains in April and May were abundant, and the cultivation of dry lands consequently extensive. The subsequent rain-fall, however, was scanty and partial until August, the yield of the first crop being far below the average. Owing to the failure of the usual rains in the following months, the yield of the second crop, the cultivation of which was commenced in September, was unusually low. In the Caroor talook the produce of the second crop was a little less than half of its usual quantity, in Dharapuram where the rain-fall was even less, the second crop almost entirely failed. In Oodumalpettah, which talook is under the partial influence of the South-West Monsoon, the yield was slightly less than the average, except in five villages bordering on Dharapuram and Pulladam. The Garden cultivation yielded average returns, though in some places the produce of the second crop was scanty owing to there being a deficiency of water in the wells.

The irrigated lands under the Cauvery and Amravatty yielded an average return, and although at the extremity of the irrigation under the latter river, the crops on a few lands withered, and some fields were left uncultivated owing to a deficiency of water, the extent was trifling.

The four rain-fed tanks in the village of Ooppadamangalam and Velliany in the Caroor talook received a fair supply, and cultivation under them was good. It may, however, be mentioned that most of the lands under these tanks have wells.

The tanks in the village of Budinattam in the Oodumalpettah talook received a partial supply of water between October and January, but owing to the subsequent entire failure of rain, the crops withered in a few fields which had not wells to depend upon. In those fields which were irrigated by wells after the failure of the tank supply, full crops of Cholum, Paddy, and Sugar-cane were harvested. Some lands under these tanks were left unploughed.

7. The sanitary condition of the Sub-division was good. The number of recorded deaths from Cholera is shown below:—

Talooks.	Last Fusly.	Present Fusly.
Dharapuram	843	61
Caroor	402	164
Oodumalpettah	830	380
Total...	2,075	605
Decrease...	...	1,470

From the subjoined table it will appear that there is a decrease in the loss of cattle as compared with that of the preceding year:—

Talooks.	Cows, bullocks, and buffaloes.	Sheep.	Total.
Dharapuram	1,055	5,494	6,549
Caroor	685	1,327	2,012
Oodumalpettah	319	2,271	2,590
Total...	2,059	9,092	11,151
Fusly 1276...	5,736	9,342	15,078
Decrease...	3,677	250	3,927

Although the Statement shows a total decrease in the Sub-division of 3,927, there has been an increased mortality among sheep in the Dharapuram talook, the deaths during Fusly 1277 having been 5,494 against 2,627 in Fusly 1276.

8. The following Statement exhibits the average prices of different kinds of grain:—

Grains.	Fusly 1275.	Fusly 1276.	Fusly 1277.	Comparison between Fuslies 1276 and 1277.	
				Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. P.	Rs. A. P.
Paddy	262 1 5	331 0 11	260 15 8	... ...	70 1 3
Cholum	324 14 0	421 12 9	266 10 11	... ...	155 1 10
Cumboo	269 4 2	315 15 7	209 12 2	... ...	106 3 5
Raggy	273 15 0	323 11 4	216 13 9	... ...	106 13 7
Horse-gram	314 14 7	431 14 5	260 3 9	... ...	171 10 8

The high prices of last Fusly were altogether exceptional, and the decre[illegible] is to be attributed to this circumstance, and to increased facilities of transport afforded by rail.

9. The Ryots' holdings and cultivation are shown in Statement No. 3 and its enclosure A, from which it will appear that in the Ryots' holdings there is a net increase of Acres 3,071-7-3, bearing an assessment of Rupees 2,770-9-7 as compared with the last Fusly as particularized below:—

Fuslies.	Acres.	Assessment.
		Rs. A. P.
Fusly 1276	7,59,012 15 0	7,80,717 7 3
Fusly 1277	7,62,084 6 3	7,83,488 0 10
Net Increase...	3,071 7 3	2,770 9 7

10. Item No. 6 in the above enclosure A under the head "Lands given up" exhibits Nunjah lands transferred to Punjah under the Proceedings of the Board of Revenue, dated 2nd July 1867, No. 4,096, in consequence of the lands being on a high level and unfit for wet cultivation.

The Board sanctioned the transfer of Acres 15-3-3, assessed at Rupees 53-13-5, but only Acres 13-8-0, assessed at Rupees 47-0-3, were transferred, the remainder Acres 1-11-3, assessed at Rupees 6-13-2, having since been rendered fit for cultivation.

Nunjah lands irrigated by means of Picottahs in consequence of their being situated on a high level and assessed formerly at a reduced rate, having been this year irrigated by channel water without the aid of Picottahs, the full Nunjah assessment has been charged. This forms the increase of assessment in Item No. 7 in the above enclosure A. under the head "Lands taken up."

The other items in the enclosure are of usual occurrence and call for no remarks.

11. The actual extent of cultivation exhibits a decrease of Acres 17,935, bearing an assessment of Rupees 17,346-11-7, over last Fusly, as shown below:—

Fuslies.	Acres.	Assessment.
		Rs. A. P.
Fusly 1276	6,10,309 13 3	6,67,268 0 9
Fusly 1277	5,92,374 4 2	6,49,921 5 2
Net Decrease...	17,935 9 1	17,346 11 7

12. From the above enclosure A. it will appear that the area of waste lands charged this year amounts to Acres 1,39,451, assessed at Rupees 1,07,440-0-11, but a portion of this, amounting to Acres 41,640, assessed at Rupees 30,812-9-9, is held as Ayan or Panjam Hissa Grass on payment of one-fourth of the full assessment. The remaining Acres 97,810, assessed at Rupees 76,627-7-2, were uncultivated, but as the circumstances of the case did not warrant remission of assessment for waste alone, the full assessment was charged, and a per-centage remission given on the ryots' holdings.

Waste remitted amounts to Rupees 26,126-10-9, of which Rupees 21,840-14-3 is remission granted (Proceedings of Board of Revenue of 18th January, No. 408,) to Punjah lands in the Caroor talook left uncultivated owing to a deficiency of rain; the remainder Rupees 4,285-12-6 being chiefly remissions granted on Nunjah lands left uncultivated for want of water under the tanks in Budinattam village, Oodumalpettah talook alluded to in paragraph 6.

13. The Comparative Abstract of Cultivation and Settlement is subjoined:—

Items.	Last Fusly. Extent.	Last Fusly. Assessment.	Present Fusly. Extent.	Present Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
1	2	3	4	5	6	7	8	9
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Dry	7,30,361 14 2	5,75,351 9 1	7,03,960 10 2	5,55,385 4 9	... ...	... ...	26,401 4 0	19,966 4 4
Wet	28,175 8 3	2,03,832 3 11	27,864 11 1	2,01,976 1 4	... ...	... ...	310 13 2	1,856 2 7
Total...	7,58,537 7 1	7,79,183 13 0	7,31,825 5 3	7,57,361 6 1	... ...	Net..	26,712 1 2	21,822 6 11
Add—								
Second crop assessment	... ...	38 15 8	... ...	43 4 5	... ...	4 4 9	... ...	... ...
Additional assessment	... ...	108 13 0	... ...	105 3 0	... ...	... ...	... ...	3 10 0
Water-tax	... ...	3,265 15 6	... ...	3,044 14 1	... ...	... ...	... ...	221 1 5
Road Fund	... ...	21,457 4 2	... ...	30,158 12 4	... ...	8,701 8 2	... ...	... ...
Total...	... ...	24,871 0 4	... ...	33,352 1 10	Net...	8,481 1 6	... ...	... ...
Grand Total...	... ...	8,04,054 13 4	... ...	7,90,713 7 11	... ...	... ...	... ...	13,341 5 5
Deduct Remissions.								
Road Fund	... ...	21,457 4 2	... ...	30,158 12 4	... ...	8,701 8 2	... ...	... ...
Other Remissions as particularized in Statement No. 4	... ...	37,044 10 4	... ...	87,997 5 8	... ...	50,952 11 4	... ...	... ...
Total...	... ...	58,501 14 6	... ...	1,18,156 2 0	... ...	59,654 3 6	... ...	... ...
Remaining Deriz	... ...	7,45,552 14 10	... ...	6,72,557 5 11	... ...	... ...	... ...	72,995 8 11
Add Miscellaneous items	... ...	22,301 7 11	... ...	22,382 3 11	... ...	80 12 0	... ...	... ...
Total...	... ...	7,67,854 6 9	... ...	6,94,939 9 10	... ...	... ...	Net...	72,914 12 11

14. The decrease of Rupees 21,822-6-11, is owing to the remission granted for Punjah waste in the Caroor talook, and to remissions having been granted for uncultivated Nunjah lands in the Oodumalpettah talook.

Under the head "Water Tax" there is a decrease of Rupees 221-1-5. This is owing to certain Punjah lands on which last year two crops had been raised by means of water taken from the Government channels, having this year either been left uncultivated, or having only been cropped once; in the former case no water-tax at all, in the latter a first crop water-tax alone was charged.

The increase of Rupees 8,701-8-2 in the item of "Road-Fund" arises from the cess on Inam lands having been brought to account this year. The cess for Fusly 1276 was collected in this Fusly, but was credited direct to the head of "Local Funds," and, therefore, does not appear in the Statement.

15. The cultivation of Country Sugar-cane and Cotton is shown in enclosure B. of Statement No. 3, and there is an increase in the former and decrease in the latter as specified below:—

Fusly.	Sugar-cane.	Cotton.
	ACRES.	ACRES.
Fusly 1276	247	59,894
Fusly 1277	550	53,132
	Increase. 303	Decrease. 6,762

16. Statement No 4 exhibits all the remissions with the exception of those granted on account of lands left waste.

	Rs.	A.	P.
Item No. 2 "Tirwa Cummee" consists of three-fourths assessment remitted on Ayan or Panjam Hissa grass land paying one-fourth assessment	23,121	11	4
And the difference between Nunjah and Punjah assessment paid on Nunjah lands cultivated as Punjah...	3,825	9	10
	26,947	5	2

The sum of Rupees 55,080-0-4 in Item No. 5 is the per-centage remission granted in Dharapuram and Oodumalpettah talooks on Punjah lands owing to the great failure of rain.

The rain-fall in the Dharapuram talook for the months of September, October, November, and December was only inches 3·75, while in the corresponding months of the previous year, it was inches 14·02.

The reasons for my granting a per-centage remission on ryots' holdings are given in my letter to you, No. 84, of 2nd April 1868.

The villages in the Dharapuram talook were divided into three (3) classes with reference to the state of the crops.

The per-centage remission was—

	Rs.	A.	P.
In 10 villages, 50 per cent, and amounted to	8,163	9	0
In 10 do. 37½ do. do.	9,148	12	5
In 63 do. 25 do. do.	36,340	5	11
	53,652	11	4
In Oodumalpettah a per-centage remission of 50 per cent. was granted in five villages and amounted to	1,427	5	0
	55,080	0	4

17. Miscellaneous revenue is detailed in Statement No. 5. The items being of usual occurrence, require no explanation.

18. Statement No. 6 shows the Demand, Collection, and Balance of the Zemindaries, etc.

19. Statement No. 7 shows the Demand, Collection, and Balance of all sources of revenue, current and arrears.

The entire demand for the year under report was Rupees 7,80,826-10-0, of which Rupees 6,99,531-10-5 were collected within the Fusly. Of the remaining balance of Rupees 81,294-15-7, the sum of Rupees 4,700 was remitted to the Abkarry Contractor under the Proceedings of the Board of Revenue, dated 5th May 1868, No. 3,260, and 5th June 1868, No. 4,398, leaving a balance of Rupees 76,594-15-7 on the 30th June 1868. This is now reduced to Rs. 1,639-3-10, most of which will be realized very shortly.

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Permanently settled	... ...	8,831 12 3	8,831 12 3	... ...	8,831 12 3	8,831 12 3	... ...	... ...
Ryotwar	... ...	7,37,877 7 7	7,37,877 7 7	7,675 7 3	5,99,646 11 0	6,07,322 2 3	... ...	1,30,555 5 4
Miscellaneous items	220 11 11	21,751 2 3	21,971 14 2	550 5 8	18,697 15 3	19,248 4 11	... ...	2,723 9 3
Total...	220 11 11	7,68,460 6 1	7,68,681 2 0	8,225 12 11	6,27,176 6 6	6,35,402 3 5	... ...	1,33,278 14 7
Abkarry	... ...	25,649 15 0	25,649 15 0	1,233 0 0	22,154 3 11	23,387 3 11	... ...	2,262 11 1
Stamps	... ...	39,931 5 0	39,931 5 0	... ...	50,201 0 0	50,201 0 0	10,269 11 0	... ...
Grand total...	220 11 11	8,34,041 10 1	8,34,262 6 0	9,458 12 11	6,99,531 10 5	7,08,990 7 4	10,269 11 0	1,35,541 9 8
							Net.....	1,25,271 14 8

20. A Comparative Statement of Collections is annexed according to Form B.—

21. The outstanding balance of Fusly 1276, amounting to Rupees 9,458-12-11; was fully collected during the Fusly under review.

22. No coercive process was employed in the collection of revenue in the sub-division.

23. Village and Talook accounts are prepared in accordance with the forms.

24. The following Statement shows the lands acquired by public servants during the Fusly under report:—

Name of the Public Servant.	Lands where situated.		Whether Nunjah or Punjah.	Extent.	Assessment.	How acquired.
	Talook.	Village.				
					Rs. A. P.	
Beligheri Row, Tahsildar, Dharapuram.	Dharapuram.	Dharapuram.	Poramboke Punjah.	0 13 1	... ...	Obtained on Darkhast to form a private tope by Order of the Sub-Collector, dated 1st May 1867.
Venkatramanaiyah, Head Gumastah, Dharapuram.	Do.....	Ganapati.....	Punjah.....	50 12 0	45 12 11	Obtained on Darkhast in the name of his son and another Puttaiyan.
Ramanarasaiyah, Gumastah, Oodumalpettah.	Oodumalpettah.	Kadatur...	Inam Nunjah.	0 15 3	9 14 9	Purchased in his brothers name.
			Puttah land.	0 0 3 *	0 8 3	* For this land a fresh puttah has not been issued, as the seller has not yet executed a Razinamah before the Sub-Collector.
				... ...	10 7 0	

25. The following Statement shows the principal sources of irrigation in the Sub-division:—

Talook.	Irrigation works.	Ayacut after deducting Inam.		Cultivation.		
		Extent.	Assessment.	Extent.	Assessment.	Amount of Collection.
			Rs. A. P.		Rs. A. P.	
Dharapuram...	Amravatty anicut and its channels	6,426 13 1	60,138 12 11	6,369 8 0	59,849 15 6	55,466 8 7
Caroor.....	Amravatty anicut and its channels	9,129 7 3	55,466 8 7	8,850 11 0	54,102 6 10	52,377 12 2
	Cauvery Channels...	4,231 3 0	33,243 14 1	4,088 8 3	32,481 4 6	32,433 4 7
		13,360 10 3	88,710 6 8	12,939 3 3	86,583 11 4	84,811 0 9
Oodumalpettah...	Amravatty anicut and its channels	4,879 11 2	36,482 4 10	4,616 13 2	35,803 13 4	35,666 9 0
	Total...	24,667 3 2	1,85,331 8 5	23,925 9 1	1,82,237 8 2	1,75,944 2 4

26. The progress made in the repair of ruined tanks made over to individuals during the present and past Fuslies are shown in the following Statement:—

Names of tanks.	Ayacut. Area.	Ayacut. Assessment.	Cultivation. Area.	Cultivation. Assessment.	Remarks.
		Rs. A. P.		Rs. A. P.	
Ramasamudram tank in the village of Komaralingam, Oodumalpettah talook.	400 0 0	1,000 0 0	83 6 0	208 6 4	The tank together with 1,433 Acres of jungle land, was made over to Kistnayan and Soobha Row of Koniyur, under the Proceedings of the Board of Revenue, dated 16th September 1863. The Darkhastdars agreed to repair the tank and channel and to bring 400 Acres into wet cultivation within (4) four years, that is, from Fusly 1274 to 1277. 83⅜ Acres only have up to this time been converted into Nunjah. The amount now paid on the above 1,433 Acres is shown below:—
					Extent. / Assessment. Rs. A. P. Cultivated as dry ... ... 135 6 0 / 82 3 3 Cultivated as wet ... ... 83 6 0 / 208 6 4 Grass rent after deducting remissions of three-fourths assessment sanctioned by Collector in his Memorandum, dated 6th July 1868... ... 1,214 4 0 / 186 11 7 1,433 0 0 / 477 5 2
Papankolam tank, in Yelayamuttur, Oodumalpettah talook	77 6 3	193 8 10	77 6 3	193 8 10	The tank was made over to Palanimala Pillay and Ramasamy Naick, in accordance with the Collector's letter of the 27th November 1865, No. 486. The Darkhastdars agreed to repair the tank and anicut and to pay Rs. 193-8-10 at Rupees 2-8-0 per acre from Fusly 1277. The repairs were completed and the whole extent was brought into wet cultivation during the Fusly.
Korayuttu anicut and tank in the village of Sendamungalum, Caroor talook.	132 0 0	330 0 0	... ...	... ...	This tank and anicut have been out of repair for upwards of thirty years, and the lands under it were cultivated on payment of Punjah assessment. Ramanada Pillay and others undertook to repair the works within (2) two years and to pay Rupees 2-8-0 per acre on the lands under them, which were accordingly made over to the Darkhastdars under the orders of the Collector, 2nd July 1867. During the Fusly, the repair of the anicut and a portion of the channel was completed and the other works are in progress; but no lands were brought into wet cultivation.

27. A Memorandum on the state of the Rain-gauges in the sub-division, is enclosed.

28. I have much pleasure in reporting favourably of the Sub-division officials.

I have been much indebted to my Serishtadar P. Venkataramanaiyah, and he as well as the other officials in my office have worked cheerfully and well. They have had extra work thrown on their hands owing to my having had charge of the Northern as well as my own division for three months during the Fusly.

M. R. Venkataramanaiyah, Tahsildar of Caroor, is an able man, and has given me every satisfaction.

(Signed) A. McC. WEBSTER,
Acting Sub-Collector.

11th September 1868.

MEMORANDUM.

1. I have examined the Rain registers in the several talooks. The Tahsildars state that the gauges are examined and rain-fall measured every morning by the Head Gumastah in either their or Serishtadars' presence. This may be the case, but I doubt the Registers being written up to date. The entries in the Registers for the Fusly under report appear to have been written up every four or five days, and in some cases after a larger interval. I have given orders to prevent this in future.

2. The Rain-gauges in the talooks are stated to be in good order, they are situated on pedestals ranging from 1½ feet to 3 feet above the level of the ground. In Caroor and Dharapuram, however, the Rain-gauges are surrounded by walls at but a short distance. This is objectionable, but cannot be obviated in the present buildings. At Caroor, however, I have ordered the removal of the gauge to a better situation.

3. In Caroor the Rain-gauge formerly sent has been broken, and its place supplied by a copper funnel, cylindrical measure, and measuring stick.

The funnel has not, however, a projecting lip, which I believe is considered advisable. It would be as well if a new Rain-gauge was supplied to this talook.

(Signed) A. McC. WEBSTER,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

SALEM.

I HAVE the honour to submit my report on the Revenue Settlement of the district for Fusly 1277 (1867-68), together with the prescribed explanatory Statements.

2. The Settlement was commenced on the 7th January and completed on the 24th June 1868.

3. Statement No. 1 shows the officers by whom, and the places at which the Settlement was made, and the time occupied in the Settlement of each talook.

4. The Sub-Collector Mr. Price, and the Deputy Collector Mr. Leggatt, settled the talooks forming their own Divisions. Of the two talooks forming the Head Assistant's Division, Tripattur was settled by Mr. Best, and the Uttengherry talook by his successor Mr. Woodroffe. The talooks of Ahtur and Salem were settled by myself.

5. Each talook was settled within its own limits, and at places most convenient for ryots to assemble.

Number and tenure of villages.

6. There is no change either in the number or in the tenure of villages. They continue the same as last year. Of the 2,785 villages, the aggregate number in the district, 2,556 are ryotwar and 229 Share and Inam villages.

Puttahs.

7. Of the 2,16,710 Ryotwarry puttahs for the year, 21,436 were fresh ones and the remaining 1,95,274 were old ones. Of the latter, 77,474 underwent alterations, and 1,17,800 remained unaltered. The number of fresh puttahs last year were more than double the number for the year under report, and the cause of this, as explained in my last year's report, was owing to the introduction of the Road Cess, generally throughout the district. The ryots having failed to bring their old puttahs for the Road Cess being entered in them, it was found necessary to issue new puttahs.

8. Puttahs in the new form will not be given till the new Revenue Settlement comes into operation. The printed receipt books are, however, under preparation, and will be issued before the kists for the current Fusly (1278) commence.

Season.

9. The season was very unfavourable for crops. The rain at the beginning of the Punjah season (April and May) were such as to encourage cultivation extensively; but the subsequent failure affected the crops seriously. The outturn of the chief Punjah products, Cholum and Raggy,

was scarcely one half the average yield. The talooks which suffered the most were Uttengherry, Tripattur, Kistnagherry, and the Sunkerrydroog Sub-division of the Trichengode talook. In these the average outturn has not exceeded two-fifths, and as for pulse crops, such as Dholl, etc., the failure has been considerable.

10. The Nunjah season usually begins in July and August, but as the tanks received no supply till about September, the cultivation actually commenced only in October. The supply did not last over three months, and the consequence was that in January, most of the crops were either perishing or had perished. Fortunately, however, there came a very heavy fall of rain on the 24th and 25th January and the following two days, which averted the impending danger, and saved much of the crop which would otherwise have entirely gone.

Relief measures.

11. With the sanction of the Board and Government a portion of the demand payable by those ryots, whose Punjah crops had suffered was remitted. This remission was granted after a very careful investigation made by myself with the assistance of Mr. Lee Warner, and the Sub-Collector and the Head Assistant Collector Mr. Woodroffe. Village after village was visited, and the remission given to each ryot was in proportion to his loss. The remissions thus given amounted to Rupees 29,188-4-4 as shown in the margin.

	Rs.	A.	P.
1. Womaloor, Sub-division of the Salem talook	16,661	13	8
2. Ahtur talook	1,683	3	9
3. Trichengode talook	10,599	4	4
4. Kistnagherry	243	17	7
	29,188	4	4

12. The Nunjah waste and Shavy were dealt with in the usual manner. The remissions for Shavy were Rupees 33,753, and the waste remitted amounted to Rupees 19,030 on Acres 3,851.

13. In regard to those who stood in need of employment, relief works were instituted at suitable places, and vast numbers of people were employed on them. Local Fund and other ordinary public works were also vigorously pushed on so as to give labour to all in want of it. Upon two tanks alone 4,500 coolies were employed. These are two fine tanks in Sunkerrydroog sub-division of the Trichengode talook, the repair to which would prove very remunerative to Government. A special grant of 30,000 Rupees was sanctioned by Government, but only a part of the amount was spent, as the fall of rain in May and in the following months, and the consequent resumption of cultivation operations, rendered the further institution of relief works unnecessary. Only those unfinished are still in progress. In conclusion on this subject I beg to state that everything that was necessary was done for the relief of those who either suffered in any way, or were in want in consequence of the adverse character of the season; and there was nothing left undone that could have been done to assist the destitute.

Rain-fall.

14. The annexed table shows the scanty rain which fell between April 1867 and March 1868:—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April 1867	1	2	October 1867	7	0
May ,,	4	4	November ,,	0	3
June ,,	0	8	December ,,	...	...
July ,,	3	3	January 1868	3	0
August ,,	2	6	February ,,	0	2
September ,,	3	1	March ,,	...	...
Total...	15	4	Total...	10	5
			Grand total...	26	0

Sanitary condition.

15. Cholera and Fever impaired the public health much. Mortality from Cholera has been great in Salem town and Ahtur, and from Fever in the Denkencottah Sub-division of the Usur talook. With special medical aid obtained from Madras, and chiefly with the exertions of the Municipal Commissioners, the spread of Cholera was checked sooner than usual.

16. Cattle suffered both from disease as well as from want of adequate pasture and water. The mortality was not, however, very great, considering medicine for cattle disease was obtained in large quantities from the Veterinary Surgeon Mr. Thacker, and distributed among those whose cattle were attacked with disease. The medicine administered produced successful results in several instances.

17. The following abstract shows the number of deaths from various causes during the year. It also shows the number of births. I must confess I do not place much reliance on these returns, and as for those coming from the Zemindary villages I entirely distrust them:—

Statement of Deaths registered in the District of Salem during the official year 1867-68.

Months.	Total population of the taluk.	Total deaths.	Males.	Females.	From Diseases. Cholera.	Small-pox.	Fever.	Ague.	Other diseases.	From Violence. Accidents. Drowning.	Snake bite.	Wild beasts.	Other accidents.	Suicide. Hanging.	Drowning.	Poison.	Other Suicides.	Murder.	Births. Male.	Female.	Total.
July 1867 ...	1,619,233	1,084	578	506	...	135	398	51	460	26	5	...	5	...	2	1	...	1	.....	.....	.....
August ,, ...	1,619,233	1,107	668	529	...	179	350	93	538	15	11	...	8	1	...	...	...	...	.....	.....	.....
September ,, ...	1,619,233	1,311	714	597	5	145	426	65	597	18	13	2	10	...	...	...	...	...	.....	.....	.....
October ,, ...	1,619,233	1,159	614	545	...	112	396	79	536	24	6	1	2	...	...	...	1	2	.....	.....	.....
November ,, ...	1,619,233	1,631	870	761	10	174	556	105	747	25	10	1	1	...	...	...	...	1	.....	.....	.....
December ,, ...	1,619,233	1,572	842	730	5	160	593	117	649	32	10	...	6	...	1	...	...	...	.....	.....	.....
January 1868 ...	1,619,233	1,443	777	666	74	237	449	81	566	26	4	1	4	...	3	...	...	1	.....	.....	.....
February ,, ...	1,619,233	1,592	867	725	497	148	341	87	491	13	3	1	7	4	4	1	1	5	.....	.....	.....
March ,, ...	1,619,233	1,378	742	636	404	111	312	52	457	19	7	...	2	...	...	...	...	1	.....	.....	.....
April ,, ...	1,619,233	1,101	565	536	59	131	323	36	502	22	15	...	12	...	1	...	...	...	937	917	1,854
May ,, ...	1,619,233	1,132	587	545	1	111	345	50	599	17	6	...	2	...	...	...	...	...	1,014	1,022	2,036
June ,, ...	1,619,233	1,279	702	577	4	149	294	48	729	28	14	...	9	1	...	...	...	3	1,034	1,002	2,036
Total...	.....	15,879	8,526	7,353	1,059	1,792	4,783	897	6,871	265	104	6	68	6	10	2	2	14	2,985	2,941	5,926

Prices of grain.

18. Compared with the preceding Fusly there is a large fall in the prices, but no comparison should be instituted with a year which was overwhelmed with famine as Fusly 1276. Comparing then the fall in prices with Fusly 1275, it will be observed that they vary slightly. It may still be considered inconsistent that prices should at all have fallen while the season, as above stated, was so unfavourable for cultivation. This is easily accounted for. As will be seen from my last report, the season turned out very favourable just at the end of Fusly 1276. The very heavy showers of rain which fell (more than 25 inches) in the months of October, November, and December of Fusly 1276, enabled cultivation to be carried on to a very considerable extent. These crops were reaped in April and May, and thus a plentiful supply of grain was in store in the district, though the season subsequently was bad.

19. The subjoined abstract shows the ruling prices of grain during the year compared with the two preceding years:—

Grain.	Fusly 1275.	Fusly 1276.	Fusly 1277.
Paddy, first sort.....	213	279	207
Do. second do.	198	253	189
Cholum.....	254	355	252
Cumboo.....	228	300	216
Horse-gram	256	386	240
Raggy.....	232	333	244
Varagu...	130	194	142

20. Wages of labour continue stationary, but there was no demand for agricultural labour, for four months or so, when we had to find work for the able-bodied poor.

Ryots' holdings.

21. Land in occupation at the beginning of the Fusly amounted to Acres 10,83,176, assessed at Rupees 17,71,456. Of these, Acres 50,628, assessed at Rupees 1,09,306, appear under the head "Lands given up," but much of this is only nominal, for it includes lands which have changed hands, as well as those transferred from one head of account to another. Both these again appear under the heads "Lands taken up," and are added to the Revenue. Land actually resigned or thrown up was only Acres 22,005, assessed at Rupees 28,449.

22. Under the head "Lands taken up" there are Acres 98,385, assessed at Rupees 1,55,135, but as above stated there is much of this which is only nominal. It includes Acres 13,704, assessed at Rupees 22,635, which changed hands by private transfers, and Acres 13,862, assessed at Rupees 49,218, which have changed heads. The latter is the "well garden land" which has been transferred to the head of "Punjah," under the orders of Government, dated 1st July 1867, No. 1,458. The land actually taken up on Dhurkhast during the year was, however, large, namely, Acres 70,819, assessed at Rupees 83,281. The promising state of the season at the beginning of the year induced the ryots (especially those who had given up their lands on account of the extreme drought of the past year) to take up eagerly their old holdings lest others should become owners of them.

Actual cultivation.

23. The actual cultivation exclusive of the item "waste charged" shows an increase of Acres 49,868, assessed at Rupees 39,619. This is entirely under the head "dry." In the wet cultivation there is a decrease of Acres 16,083, assessed at Rupees 66,667. This is not, however, a real decrease but is the result of the transfer of the "well garden lands" from this head (Nunjah) to that of "Punjah." If this item is, therefore, deducted the real decrease is only Acres 2,221, assessed at Rupees 10,134. This could hardly be called a decrease, if the gloomy aspect which the weather assumed in the middle of the wet season is taken into consideration.

Waste remitted.

24. Acres 6,318 of land, assessed at Rupees 20,942, were remitted; of this, Acres 3,851, assessed Rupees 19,030, appertain to Nunjah. There is an increase under this head "Nunjah" of Acres 3,765, assessed at Rupees 10,989, compared with the past year. Enough has been said in paragraph 23 of this report to account for this increase.

Waste charged.

25. Under this head there are Acres 18,187, assessed at Rupees 27,646, of which Acres 16,302, assessed at Rupees 18,676, which relate to Punjah alone. It was found necessary subsequent to the Jummahbundy Settlement to remit a portion of this amount.

Final Settlement.

26. The following abstract gives the particulars of the Settlement made compared with the past Fusly:—

Comparative Statement of Cultivation and Settlement, Fusly 1277.

Items.	Last Fusly. Extent.	Last Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.	Present Fusly. Extent.	Present Fusly. Assessment.
	2	3	6	7	8	9	4	5
		Rs. A. P.		Rs.		Rs.		Rs. A. P.
Dry...	10,01,177	12,71,852 0 10	60,010	1,01,134	.....	.....	10,61,187	13,72,986 0 1
Wet...	79,446	4,89,651 5 9	.....	.....	16,018	66,294	63,428	4,23,357 2 0
Total...	10,80,623	17,61,503 6 7	43,992	34,840	.....	.....	11,24,615	17,96,343 2 1
Add—								
Second crop assessment...	.....	560 15 5	.....	.....	.....	32	.....	529 2 6
Additional assessment	.....	35,779 1 8	.....	.....	.....	1,728	.....	34,051 2 4
Water-tax	.....	48,872 1 1	.....	.....	.....	.....	.....	68,382 14 8
Road Fund	.....	1,08,219 3 9	.....	19,511	.....	.....	.....	1,08,755 6 9
Village Service Fund...	.....	.....	.....	536	.....	.....	.....	.....
Total...	.....	19,54,934 12 6	.....	53,127	.....	.....	20,08,061 12 4	
Deduct Remissions—								
Road Fund	.....	48,872 1 1	.....	19,511	.....	.....	.....	68,382 14 8
Village Service Fund	.....	1,08,219 3 9	.....	536	.....	.....	.....	1,08,755 6 9
Other remissions as particularized in Statement No. 4	.....	1,51,699 6 6	.....	25,346	.....	.....	.....	1,77,245 1 1
Total...	.....	3,08,990 11 4	.....	45,393	.....	.....	.....	3,54,383 6 6
Remaining Beriz	.....	16,45,944 1 2	.....	7,734	.....	.....	16,53,678 5 10	
Add Miscellaneous items	.....	79,473 2 11	.....	6,495	.....	.....	85,967 11 5	
Total...	.....	17,25,417 4 1	.....	14,229	.....	.....	17,39,646 1 3	

27. The fluctuation in the first two items have already been noticed.

I. Assessment on second crop is only collected in six villages which were h from Trichinopoly and North Arcot districts.

II. It is no wonder that there is a decrease (Rupees 1,728) in the Teervajasty or additional assessment when there was a lack of water in many instances for the fysul Nunjah Ayacut alone.

III. The increase (Rupees 19,511) in the Road Fund is owing to the payment of the Zemindary Road Cess for the first time this year. The Act allowed the Muttahdars six months time to give in their Statements, and no cess was, therefore, collected from them during Fusly 1276.

IV. No water-tax is levied in this district. The amount which appears under the head "Village Service Fund" is the deductions made in the gross beriz on account of the pay of village servants.

V. The remission given for waste is included in Statement No. 3, and has already been noticed. Fluctuations in "Other remissions" and "Miscellaneous" shown in the gross in the above abstract will be dealt with in their proper places.

Special products.

28. There is some increase in the cultivation of Sugar-cane, Cotton, and Indigo, as will be seen from the following abstract:—

Items.	Fusly 1276.		Fusly 1277.	
	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane	1,317	8,803	1,543	9,814
Cotton	13,421	19,302	15,830	22,761
Indigo	554	1,309	1,077	2,871

29. Cotton is chiefly grown for local consumption, while Indigo is manufactured chiefly for exportation to Madras, etc. Large advances were made by Messrs. Fischer and Co., and others, for Indigo in the Ahtur talook, and this accounts for the increase in the Indigo cultivation.

Principal sources of Irrigation.

30. The three Cauvery channels which produce a revenue of Rupees 55,000 are the most important sources of irrigation in the district. Other sources are such as tanks and small anicuts and channels, full particulars of which were given in the quinquennial returns furnished with my last Settlement report.

Remissions.

31. The remissions for the year amount to Rupees 1,77,245, and exceed the past year's amount by Rupees 25,346. Almost the whole increase is in the Shavy, the remissions for which amounted to Rupees 24,010.

32. The Progressive Cowle will disappear altogether from accounts ere long, as this pernicious system has been abandoned. The Fixed Cowle or commonly known as "Cockburn's Cowle" will form the subject of a special communication. I intend proposing that the net assessment of these lands be taken as the fysul assessment, and thus do away with the necessity of keeping and rendering a separate account.

33. Pasture remissions are regulated at one-third and one-fourth of the fysul assessment, and in no case is the land held for pasture allowed to exceed one-fourth of the entire holding of the ryot.

34. The continuance of Lookavasy to the Brahmins holding lands under the Cauvery channels is the cause of Rupees 850 appearing under the head "Teazgary."

35. The Shrotriem shares (15,748) must continue till the Trishvakum Agraharums (Hissa Shrotriems) are finally settled by the Inam Commissioner.

36. The particulars of remissions are given in detail in the following abstract:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1	2	3	4	5
Occasional Remissions.				
Shavy	9,743	33,753	24,010	.....
Palanastam	328	270	.....	58
Progressive Cowle Remissions	150	100	.....	50
For Teazgary Remissions	846	850	4	.....
Fysul Cummee	539	462	.....	77
Paya Maly	44	44	.....	.....
Remission given in fixed Cowle	10	.....	.....	10
Neirkuly	25	25	.....	.....
Total	11,685	35,504	23,819	.....
Fixed Remissions.				
Fixed Cowle Remissions	1,008	994	.....	14
Remissions on pasture lands	15,916	16,028	112	.....
Total	16,924	17,022	98	.....
Items allowed on the Collection or from the entire Beriz of villages.				
Share of Shrotriem proceeds	14,869	15,748	879	.....
Allowance for heads of Villages and Curnums, etc.	1,08,219	1,08,755	536	.....
Dasavandum shares	202	216	14	.....
Total	1,23,290	1,24,719	1,429	.....
Grand Total	1,51,899	1,77,245	25,346	.....

Miscellaneous Revenue, Statement No. 5.

37. The Land Revenue Miscellaneous items, amounting to Rupees 89,085, show a net increase of Rupees 6,115 as exhibited in the following abstract:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
Land Revenue Miscellaneous	79,473	85,968	6,495	...
Abkarry	723	606	...	117
Stamps	2,774	2,511	...	263
Total	82,970	89,085	6,115	...

38. The items in which there is chiefly an increase are "Jodigy on personal Inams," "Land cultivated but not included in the Jummahbundy," and "Revenue from hill villages." The increase in the first item is the result of the quit-rent imposed by the Inam Commissioner. The increase in the second item is chiefly in the talooks of Salem and Trichengode, where an unusual extent of land was cultivated after Jummahbundy, in consequence of the very heavy fall of rain in January. This head (Sivoy Jumma) also includes land the future cultivation of which was prohibited from various causes, such as the land being the bed of a tank or gramanuttum, etc. The increase of cultivation on the Javady and Yalagherry hills in the Tripattur talook, and the excess found on measurement in the area of the Malayaly cultivation on the Shevaroy hills, account for the increase in the third item "Hill Revenue."

39. There is only a decrease of any importance in one item, namely, No. 51 "other items," and this is because the sale proceeds of Travellers Bungalows no longer required were included in the last year's figures, while no such bungalows were sold this year.

General result of Land Revenue.

40. The subjoined abstract gives the particulars under this head:—

Items.	Total demand.	Balance at the end of the Fusly.	Balance at the end of August 1868.	Per-centage between Column 2 and 3.	Per-centage between Column 2 and 4.
1	2	3	4	5	6
Land Revenue.					
Permanently settled	4,44,986	74,052	40,003	16	9
Shrotriem Jody	37,092	13,535	8,797	36	23
Ryotwar	16,53,678	2,68,073	88,766	16	5
Miscellaneous...	85,967	33,975	18,108	39	21
Total...	22,21,723	3,89,635	1,55,674	17	7
Abkarry Rent...	2,91,150	1,10,011	1,09,032	38	37
Do. Miscellaneous	606	.....	.....	...	...
Total...	2,91,756	1,10,011	1,09,032	38	37
License Tax under Act 21 of 1867.	20,001	.....	.....	...	...
Stamps	1,43,755	.....	.....	...	...
Do. Miscellaneous	2,511	.....	.....	...	...
Total...	1,46,266	.....	.....	...	...
Grand Total...	26,79,746	4,99,646	2,64,706	...	...

Peishcush.

41. There is a decrease of Rupees 5 in the Peishcush of the permanently settled estates, and the cause of this is as follows:—As explained in the remark in the monthly Demand, Collection, and Balance Statement for June 1868, Rupees 7-8-8 was added to the Peishcush of the Kudathur Muta. As this amount was deducted through a mistake in the preceding year, Rupees 8-9-11 was deducted in the Peishcush of the Alagapuram Muta on account of land taken up for the Jail Superintendent's house, and Rupees 6-2-6 was added to the Peishcush of the Annathanaputty Muta on account of a resumed Inam. These additions and deductions resulted in a net decrease in the Muta Peishcush of Rupees 5-1-3.

Shrotriem Jodigy.

42. The decrease in the Shrotriem Jodigy results from inclusion in the previous year's demand Rupees 1,800, the arrears which remained till then uncollected pending the Settlement of the Inam Commissioner.

Ryotwary and Miscellaneous Revenue.

43. The increase in the "Land Revenue Miscellaneous" and "Ryotwar" has already been accounted for.

Abkarry.

44. The great competition at the sale of the Abkarry Farm for the Fusly under report is the result of the large increase in the Abkarry Revenue of Rupees 1,00,150.

License Tax.

45. The License Tax Act worked only for a part of Fusly 1276, whereas it was in full operation during Fusly under report (1277), and this is the cause of the increase in this Revenue,

Stamp Revenue.

46. The enhancement of the value of stamps required for the execution of Muchilkas by the Abkarry Renters and shopkeepers is alone sufficient to account for the increase in the Stamp Revenue. If anything more is wanted there was the working of the revised Schedule B which has also contributed towards the increase.

Revision of Assessment.

47. As usual a Statement is annexed to show the Revenue of the several years commencing with Fusly 1264, or the year preceding the one in which the assessment was revised:—

Fuslies.	Dry.	Wet.	Gardens.	Total.
Fusly 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	16,44,319
,, 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.....	12,77,083	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

48. I need not dwell upon the steady improvement of the Land Revenue as shown above; the Statement speaks for itself.

Demand, Collection, and Balance.

49. Statement No. 7 gives the particulars under this head.

Current.

50. Against permanently settled estates there is a balance at the end of August last of Rupees 40,003. Of this, nearly 20,000 Rupees appertain to four Mutas, the proprietors of which are minors. One of these (Kurukalavady) is under management, and the sanction of the Board

Dated 19th February and 20th April 1868, Nos. 52 and 99.

was applied for in the letters noted in the margin, for placing the other three (estates) under attachment; but no reply has yet been received. The remaining balance is in course of collection.

51. The Agraharams in arrears are under attachment, and those enfranchised by the Inam Commissioner are about to be brought to sale.

52. The ryotwary balance (Rupees 88,766) includes Rupees 29,188-4-4 remitted on account of Punjah crops. The remission having been given after the accounts in some of the talooks were closed, it was not possible to exclude the amount from the demand. It is shown under the head "Irrecoverable balance" at the foot of Statement No. 8, and I request that sanction may be given for its being written off.

53. The balance still outstanding under the head "Ryotwar" and "Miscellaneous" will be realized with or without the adoption of coercive measures, as the case may be, at an early date.

54. The real balance under the head Abkarry Revenue is only Rupees 46,508. The amount shown in the Statement includes the two kists for which Government Promissory Notes are in deposit in the Huzur Treasury. The late renter was allowed certain time which has just expired to enable him to collect his sub-renter's outstandings, and to pay up the Government dues. He will now be called upon to do so.

Revenue.

55. The following Statement shows the collections made during the Fusly under the several heads of Revenue compared with the preceding Fusly:—

Items.	Fusly 1277.			Fusly 1276.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue.									
Permanently settled	44,803	3,70,933	4,15,736	34,144	3,83,476	4,17,620	.....	1,884	
Jody on Shrotriem, etc., villages	11,760	23,557	35,317	9,221	26,799	36,020	.....	703	
Ryotwar	49,490	13,85,605	14,35,095	31,557	15,86,985	16,18,542	.....	1,83,447	
Miscellaneous Items	16,857	51,931	68,788	9,250	60,625	69,875	.....	1,087	
Total...	1,22,910	18,32,026	19,54,936	84,172	20,57,885	21,42,057	.....	1,87,121	
Abkarry	48,508	1,81,745	2,30,253	30,560	1,43,215	1,73,775	56,748	.....	
License Tax	.....	20,001	20,001	.....	10,598	10,598	9,403	.....	
Stamps	.....	1,46,266	1,46,266	.....	1,25,949	1,25,949	20,317	.....	
Total...	1,71,418	21,80,038	23,51,456	1,14,732	23,37,647	24,52,379	.....	1,00,923	

56. The disastrous nature of the season as above explained demanded a relaxation in the prompt collection of revenue especially that of Ryotwary; hence the large balance at the end of the Fusly: but this balance has been much reduced in the subsequent months as will be seen from Statement No. 7.

57. The explanation given for the increase in the demand under the heads of Abkarry, License Tax, and Stamps, equally apply for the increase in the collections under these heads.

Arrears of Revenue.

58. Statement No. 8 shows the collections and balance on account of arrears of all sources of revenue for former Fuslies.

59. The arrears at the end of the Fusly from all sources amounted to Rupees 28,671. The subsequent collections up to the end of August reduced the balance to Rupees 27,548. Of this, Rupees 14,615 has, after a careful investigation, been found to be irrecoverable. I request that sanction may be given for writing this amount off the accounts. I may add that the amount, namely, Rupees 14,615, includes Rupees 7,636 which were recommended in the last report for remission, but not yet sanctioned.

60. The arrears recommended for remission extend over nine Fuslies. Every measure possible for their recovery were adopted, but without success. Lands in arrears were attached and sold, but they were at so inferior a description that they scarcely fetched one fourth of what was due. Other property of the defaulters where available was also destrained.

Coercive.

61. *Coercive process was issued against* 1,684 ryots for the recovery of arrears of Rupees 14,462. The amount recovered by sale was only Rupees 4,018.

Charges.

62. Statement No. 9 shows the particulars of gross collections and charges under different heads of Revenue. Variations in the collections having already been noticed, it only remains for me to deal with the charges.

63. Last year's amount of "Refunds of Revenue" was large, because the past year's Lookavasy to the Brahmins under Cauvery channels was refunded under the orders of Government.

64. The increase in the number of the Assistant Collectors employed in the district, (four, including Mr. Lee Warner who drew pay for nearly four months,) is the cause of the increase in the salary of the Collectors, etc. This and the enhanced rate of the tent allowance account for the increase under the head "Tent and house-rent allowances of Collectors, etc."

65. The increase in the Stamp Commission is in proportion to the rise in the Stamp Revenue.

Village and Talook Accounts.

66. *At the Settlement the accounts kept* by the Curnums as well as those kept in the Talook Cutcherry were as usual examined, and due notice was taken of any irregularities. I have made it a rule not only at the Jummahbundy, but on all my tours to have the Curnums up before me with their accounts and to examine them most carefully. Whilst at Jummahbundy, I personally inspected some of the lands to see if they were correctly entered in the accounts. It was not quite two weeks ago when encamping at Yedapady, in the Trichengode talook, I had to punish two Village Curnums whose accounts had not been even commenced for the present Fusly. These were Yedapady and Avany Perur. On the whole, however, there is an improvement amongst the Curnums in the keeping of their accounts.

Treasury and Account Departments.

67. These departments have worked satisfactorily. Pains are taken to render the accounts correctly and punctually.

Lands acquired by Public Servants.

68. Lands acquired by public servants during the year (1867) are as follow:—

	Extent.	Assessment.
By Huzoor servants	35	121
By Talook do.	433	1,413

Sub-Collector's Report.

69. The report of the Sub-Collector on the Settlement of his Division will be submitted when received.

Remarks on the conduct of Subordinates.

70. In conclusion I have to state that I have been satisfied with the conduct of my own establishment. I should be glad, however, to see an improvement in the Head Writer, V. Rutna Moodelly; unfortunately he is a man of little or no method. The Covenanted Officers (Messrs Price and Woodroffe) have done their utmost in the discharge of their duties. Of the Tahsildars, I regret that those of Salem and Trichengode have been so behind-hand in their collections. The former, Ramasamier, (Salem,) is a man of upwards of 32 years service, and perhaps it would be advisable if he were to take his pension. The predominence of one caste, and of relationship amongst the servants in Namkul talook, under the Deputy Collector, requires to be attended to, and accounts for the delays that often occur there. My Head Serishtadar, D. Paul Pillay, still bears the high character that has hitherto been entertained of him.

SALEM,
28th September 1868.

(Signed) C. N. POCHIN,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit my Report on the Annual Settlement of the talooks of this Division for Fusly 1277.

Stations at which Settlement was made.

2. The stations at which the Settlement was made are shown in Statement No. I. They are all within the Sub-Division.

Variation in the Number and Tenure of Villages, and Remarks on Puttahs.

3. There has been but one alteration during the Fusly in the number and tenure of villages. This arose from enfranchisement under the Inam Rules of a Shrotriem village, and its consequent transfer to the Inamdars. The total number of puttahs was 66,912, which exceeds that of the previous year by 2,791. This increase was in the main due to the issue of fresh puttahs to heirs of deceased ryots, a work which had been allowed to stand over for very many years, and which was taken in hand and almost completely disposed of at the last Settlement.

Season.

4. The commencement of the Fusly gave promise of a fair season as the fall of rain was not much below the average; but from the beginning of December to the end of April there was hardly a single shower, except in the Oossoor talook, to help the crops on, and the consequence was that I had, for some two or three months, serious apprehension of a famine in the Kistnagherry and Darampury talooks; but these were, in the beginning of May, averted by a providential fall of rain, which has allayed all fear of famine for some time to come. As suggested by you, demi-officially, I append to this report an account of the state of things in the two talooks above alluded to during the drought which extended from the beginning of February to the end of April, as well as the measures which were taken to meet the impending difficulty. I may here mention that, in the Oossoor talook, the season was average. In some fifteen or twenty villages in the south-eastern portion of the talook the outturn of the crops was poor, but the condition of the people and cattle was not such as to render it either necessary or expedient that any special measures for relief should be undertaken.

5. Notwithstanding the adverse character of the season, the wet cultivation was very fair, and was in excess of that of the previous year by Rupees 4,218-8-4.

Sanitary state of the Division.

6. The sanitary state of the Division, during the year under report, was remarkably good. Cholera, though raging in Salem and other parts of the district, took off but very few victims in the talooks under my charge. I attribute this in some measure to my having, when seeing a notice of an outbreak at the Trinamali festival, issued stringent orders to my subordinates regarding the thorough cleansing of the towns on the lines of road, and to my having done my best to prevent persons coming from the infected part of the country halting in the towns. Fever prevailed for some time in the Oossoor talook, particularly in the Denkincottah division. It was of a more fatal type than usual, and many persons were carried off by it. As you are aware, I obtained for sale, and gratuitous distribution a supply of quinine and, bark, and this, I have no doubt, assisted in saving some lives. An Apothecary from Salem was for a short time at Denkincottah; but the outbreak, which was sudden and brief, had passed the worst before he arrived. Small-pox, as usual, existed throughout the year; but I do not think that more than the ordinary number of persons died of it. The disease is one which can be combated only by vaccination and cleanliness, and I am glad to see that the Board of Revenue has approved of the measure which I have proposed with a view to establish the former of these checks on a permanent footing in the Kistnagherry talook. As regards the introduction and spread of cleanliness, I have done what I could towards it; and I believe that the people, in the larger towns at any rate, are beginning to think that dirt is not conducive to health.

7. Cattle have not suffered so much from disease as in Fusly 1267. Murrain of a mild type made its appearance during the hot weather; but a comparatively small number of animals died of it, and with the first fall of rain it ceased.

Price of Grain.

8. At the commencement of the Fusly the prices of grain were, as compared with the previous year, low, but still higher than in former seasons; they slightly declined for the first three or four months, and then, as the rain held off, they rose, but not to what could be called famine rates, and they began again to fall after the season took a favourable turn, and there is now every prospect of their being lower than they have been during the last five years. I think that exportation has had very little to do with the rise and fall of prices during the Fusly under report, the reason being that the ryots had very little grain to sell, and that the merchants could, by selling at their own shops, obtain nearly as high profits as they could had they exported to other places.

Ryots' Holdings.

9. The subjoined abstract shows the particulars of lands in the occupation of ryots.

Description.	Extent.	Assessment.
		RS.
Ryots' holding for Fusly 1276...	3,76,117	4,77,967
Deduct land given up in Fusly 1277	11,521	14,332
Remainder...	3,64,596	4,63,635
Add lands taken up for Fusly 1277	23,744	24,731
Total holdings for Fusly 1277	3,88,340	4,88,366

From this, it will be seen, that the extent of lands taken up during the Fusly under report exceeds that of those given up by Acres 12,223, assessed at Rupees 10,399; a very satisfactory increase, and one which indicates a growing wealth and appreciation by the people of the value of landed property.

Actual Cultivation.

10. Indifferent, and in some parts of the Division bad, as the state of the season was, the actual cultivation was much above that of the preceding Fusly. I attribute this to the prospects of the early part of the year having been so good as to induce the ryots to cultivate largely with the hope of making up by a large harvest for the short yield of previous years. The item under cultivation taken with "Waste charged," and "Tirva Jasty," gives, when compared with Fusly 1276, an increase of Rupees 3,665 in favour of that under report.

Waste charged and Waste remitted.

11. The subjoined abstract gives the necessary information under this head. The remissions granted may, when compared with those of Fusly 1276, appear large, but they were the least that I could possibly have given; and, taking into consideration the season, they are not by any means excessive. Out of these a sum of Rupees 1,630-13-2, was, with reference to the Proceedings of the Board of Revenue, No. 1,963, dated 19th March 1868, granted on account of Punjah waste in the Kistnagherry talook:—

Fuslies.	Waste charged.	Waste remitted.
1277	7,839	9,861
1276	13,183	3,730

Shavi Remissions.

12. The increase of Rupees 713-4-7 under this head, the particulars of which are given in Statement No. 4, has arisen from the same cause as in the case of remissions for waste. They were granted only after careful inquiry into each case.

Cowle Holdings.

13. There is a small decrease in the number under this head, which is attributable to the falling in of leases.

Special Products.

14. The subjoined Statement shows the cultivation of special products:—

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Sugar-cane... ...	521	2,687	483	2,573	...	...	38	114
Cotton... ...	5	5	..	...	...	...	5	5
Indigo	...	...	...	...	...	...	...	...
Total...	526	2,692	483	2,573	...	...	43	119

The decrease in Sugar-cane is too small to need remark. The cultivation of Cotton in the previous Fusly was, I believe, almost entirely experimental, and it is not a product which finds favour in this Division, in which I may observe that Indigo is never grown.

Land and Sundry Sources of Revenue.

15. The demand on account of land and other sources of revenue, as compared with the results of the preceding Fusly, is shown in the abstract given below:—

Items.	Last Fusly.	Current Fusly.	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.				
Jody of Shrotriem and Inam villages	13,745 8 4	12,026 12 0	... ...	1,718 12 4
Rents for more than one year	... ...	... ...	... .	... ...
Rents for one year	... ...	... ...	... ...	... ...
Ryotwar	4,33,430 10 2	4,36,149 14 7	2,719 4 5	... ...
Amani, or division of produce.	... ...	... ...	... ...	... ...
Miscellaneous	38,786 12 7	45,133 2 1	6,346 5 6	... ...
Total Land Revenue...	5,61,911 3 3	5,69,258 0 10	7,346 13 7	... ...
Forest	7,203 7 10	18,035 15 7	10,832 7 9	... ...
Abkarry	75,000 0 0	1,07,400 0 0	32,400 0 0	... ...
Miscellaneous	... ...	50 0 0	50 0 0	... ...
Total...	75,000 0 0	1,07,450 0 0	32,450 0 0	... ...
License-tax	1,578 0 0	6,793 4 0	5,215 4 0	... ...
Miscellaneous	... ...	44 0 0	44 0 0	... ...
Total...	1,578 0 0	6,837 4 0	5,259 4 0	... ...
Stamp	40,373 4 0	43,589 10 0	3,216 6 0	... ...
Miscellaneous	671 15 0	434 11 0	... ...	237 4 0
Total...	41,045 3 0	44,024 5 0	2,979 2 0	... ...
Grand Total...	6,86,737 14 1	7,45,605 9 5	58,867 11 4	... ...

It will be seen from this that there is an increase of Rupees 58,867 in favour of the Fusly under report. The causes of the decrease and increase in the several items, shown in the Statement above alluded to, are as follow:—

Shrotriem Jody.

16. The decrease under this head is only an apparent one. It is explained by the fact that in the Shrotriem Beriz of last year was included a large collection of arrears of quit-rent.

Ryotwary.

17. The increase under this head, which is Rupees 2,719, is attributable to the spread of cultivation.

Land Revenue and Miscellaneous.

18. This head shows an increase of Rupees 6,346 over the corresponding item of the previous year. The subjoined statement shows the chief items from which this has resulted. To the introduction of the Road Cess Act the increase in the first of these is to be attributed; that in the second and third is owing to the system of renting being more carefully conducted than heretofore; whilst that in the fourth arises from the collection of old arrears. The fluctuations in the other sundry items of revenue are of too petty a value to need remark:—

Items.	Last Fusly.			Current Fusly.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Road Fund	11,447	12	6	16,556	14	9	5,109	2	3	...	...	...
2. Fisherries.....	1,606	15	5	1,998	11	5	391	12	3	...	...	...
3. Rent of Palmyra trees...	2,019	13	10	2,459	3	11	439	6	1	...	...	...
4. Quit-rent on Sundry Inams.....	7,768	2	6	8,494	7	2	726	4	8	...	...	...

Forest Revenue.

19. There has been the large increase of Rupees 10,832 in this item. This is very nearly equal to the decrease shown in the previous Fusly, and is owing principally to sales of Sandalwood.

Abkarry.

20. Under this head the sum of Rupees 32,400 stands in favour of the Fusly under report. This increase arises, as you are aware, from the high rent which the farm brought at the last sale.

License-tax.

21. The increase under this head has been caused by the Act being in force during the whole year, whereas it was in force for only a portion of the preceding Fusly.

Stamps.

22. The sum of Rupees 3,216, which represents the increase in this item as compared with the results of the preceding Fusly, arises in a great measure from the operation of Act No. XXVI. of 1867, which has increased the Stamps required in regular suits, and has introduced the use of them in Magisterial and Revenue petitions.

Demand, Collections, and Balances of all sources of Current Revenue.

23. The appended statement shows the particulars under this head:—

Items.	Total demand.			Collection within the Fusly.			Balance.			Subsequent collection up to 31st July.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled ...	75,948	4	2	62,985	10	6	12,962	9	8	4,109	11	3	8,852	14	5
Not permanently settled inclusive of Miscellaneous...	4,93,309	12	8	4,32,738	0	5	60,571	12	3	25,893	13	3	34,677	15	0
Total...	5,69,258	10	4	4,45,723	10	11	73,534	5	11	30,003	8	6	43,530	13	5
Forest Revenue	18,035	15	7	17,918	14	7	117	1	0	117	1	0	...	...	...
Abkarry including Miscellaneous...	1,07,450	0	0	79,044	0	0	28,406	0	0	...	...	...	28,406	0	0
License-tax do. do....	6,837	4	0	6,837	4	0	..	...	...	...	...	...	...	...	...
Stamp do. do...	44,024	5	0	44,024	5	0	...	...	...	...	...	...	...	...	...
Grand Total...	7,45,605	9	5	6,43,548	2	6	1,02,057	6	11	30,120	9	6	71,936	13	5

From this, it will be seen, that out a total Beriz of Rupees 7,45,605, the collections up to the 31st July amounted to Rupees 6,73,669, leaving a balance of Rupees 71,936, of which Rupees 28,406 are due by the Abkarry Contractor, who gives more trouble in the matter of his payment than all the ryots of the Division put together. Much of the remaining sum would have been collected before the close of the Fusly but for the orders issued, at the time when fears of a famine were entertained, to suspend the collections in the case of the poorer ryots and inhibiting the enforcement of payment of arrears by the use of coercive process. The necessity for this indulgence having ceased, orders have been some time since issued directing the Tahsildars of the Division to push collections, and the arrears as given in the last Demand, Collection, and Balance Statement amount to Rupees 57,562.

24. Statement No. 13 shows the details of arrears. The balance under this head, at the close of Fusly 1276, was Rupees 43,485. Of this the sum of Rupees 26,560 was collected, and Rupees 953 remitted in Fusly 1277. The subsequent collections up to the 31st July amounted to Rupees 177. Thus the arrears which still remain uncollected amount to Rupees 5,795. Of this the amount stated to be recoverable is Rupees 2,918, and that reported to be doubtful is Rupees 1,096. The balance ascertained to be irrecoverable is Rupees 1,808. This sum chiefly consists of unrealized dues on lands sold in satisfaction of arrears, Shavi remissions granted subsequent to the Settlement, and quit-rent on Sundry Inams which was on petition to the Inam Commissioner reduced.

Coercive Process.

25. Coercive measures for the collection of arrears were resorted to in but few cases. Processes were issued for the recovery of a sum of Rupees 2,964-7-2; but the value of the property actually sold amounted to only Rupees 87-3-10. The particulars of the above are given in enclosure to Statement No. 13.

26. A Memorandum showing the particulars of interest realized is transmitted herewith.

27. With the help of the Assistant Collector, Mr. Kough, I examined most carefully the whole of the Village accounts of the Division. The result was that, although no frauds were brought to light, many careless errors and omissions were discovered, and many Curnums punished with fine, and in a few gross cases with suspension. The talook accounts were regularly kept.

Lands acquired by Public Servants.

28. A Statement containing the particulars under this head is enclosed.

Conduct of Public Servants.

29. The conduct of my subordinates has been good. I was compelled to dismiss, for continued disobedience of my positive orders, a Gumastah attached to the Oossoor talook; but his case was the only one in which I had to inflict a severe punishment.

Oossoor,
18th September 1868.

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

(True Copy.)

(Signed) C. N. POCHIN,
Collector.

Account referred to in paragraph 4 *of the Settlement Report for Fusly* 1277, *and appended to the same.*

As early as December 1867, I had, after a tour throughout the Darampury and Kristnagherry talooks, apprehensions of an indifferent season, and you will probably recollect my mentioning my impression to you when on the 4th of that month we met at Royacottah. There did not then appear, however, any sufficient grounds for recommending that any special remissions should be granted.

2. I commenced my Settlement tour in the Darampury talook on the 16th January, and closed it on the 14th February. In the course of it I was liberal in the matter of remissions for wet lands; and although I observed that, in the neighbourhood of Palcode and Pennagaram, the dry crops were bad, I did not think, more especially as a little rain fell about the close of January, and there was then a prospect of more, that I should be justified in recommending remissions on account of these, a measure which, I felt assured, must involve a very considerable loss to Government, and at the same time yield but little real relief to the ryots, though it might have proved very remunerative to the village officials.

3. I, therefore, after having visited all the chief towns of the talook, and seen as much as I could of how matters stood, directed the Tahsildar to keep me demi-officially informed of the state of things, and from time to time I informed you of what was occurring.

4. After my return from the Darampury talook I remained a week at the head-quarters, and then, on the 24th February, proceeded on my Settlement tour in Kristnagherry. The change for the worse, which I observed had, since my last visit in 1867, taken place in the condition of the country about Kristnagherry itself was so marked, that I wrote to you the demi-official note, which is embodied in the Proceedings* of the Board of Revenue marginally noted. Reluctant as I felt to acknowledge that there was a risk of a famine, and apprehensive as I was that I might be making a mountain out of a mole-hill, and thereby be the cause of a considerable and unnecessary loss to Government, I considered it my duty to lay before you, with as little stir as possible, what the condition of the talook was, and what I thought would certainly be the result if rain did not soon fall; and I have to thank you for the confidence which you were good enough to repose in me with regard to carrying out the arrangement sanctioned by the Board and Government, and the permission which you gave me to act according to the best of my judgment. I trust that the results of my endeavours will show that this has not been misplaced.

No. 1,901, 16th March 1868.

5. Before the Order of Government, No. 703, dated March 18th, reached me, I had settled the Kristnagherry Firka, and as I had not been authorized to do so, I had not granted remissions on Punjah waste; but on receipt of the order alluded to above, I gave remissions for the part of the talook already settled, and granted them in the remaining villages. The amount remitted under this head was Rupees 1,630-13-2. I at the same time granted remissions on Nunjah waste to the extent of Rupees 2,118-15-5, and forwarded to you a list of works which I considered might, in case of distress making its appearance, be undertaken with profit to Government, and with benefit to the poor.

6. I did not complete the Settlement of the talook until the 24th March, it having been a good deal delayed owing to the heavy work caused by my having taken up and disposed of the claims preferred by the heirs of deceased Puttadars to have their names substituted in the accounts, and which had been allowed to lie over for fifteen or twenty years.

7. At the last station, the Tahsildar of Darampury came over to see me, and from what he had previously written, and what he then told me, I communicated with you, and at your request forwarded a list of Relief works for that talook prepared by me in consultation with the Tahsildar.

8. On my way back in order to begin the Settlement of the Oossoor talook, I found that distress was beginning to manifest itself, and when I reached Royacottah, I found that the people had hardly sufficient water to drink, and I myself had considerable difficulty in procuring water for washing purposes. I at once, without waiting for sanction, advanced from the Planting Fund at my disposal, a sufficient sum to allow of the wells in and around the town being with assistance of the people cleared out and deepened; and as I and the Tahsildar personally superintended the work, it was done at a small cost, and a comparatively good supply of water obtained. As one station of the Oossoor talook was close to Royacottah, I proceeded there for a day, made the settlement, and came down to Palcode to see what the state of things there was. The want of water was felt so severely there, that I had the few wells in the town cleared out, and as the supply in them was inadequate to the wants of the people, ordered a rough well to be sunk, and fortunately procured excellent drinking water in large quantities. Having remained at Palcode for two days, and made such arrangements as I thought necessary, I returned to Royacottah.

9. Since the commencement of the year up to this time no rain had fallen in the Kristnagherry talook, or in the neighbourhood of Palcode, Admoncotta, and Pennagaram. I, therefore, considered it advisable to direct the Assistant Collector Mr. Kough to proceed on a tour in the Darampury talook, and to, in the mode mentioned by you in the demi-official written by you, look into and prepare Statements of Punjah shavi in the villages of Pennagaram division, and those adjacent to Palcode and Admancottah. I did not consider this measure necessary as regarded those villages in the vicinity of Darampury and Karumungalum. I at the same time requested Mr. Kough to visit both of the abovementioned places, and to furnish me with a report on the state of the crops, the people and cattle of the talook. This work he performed in a most careful and satisfactory manner, and I am much indebted to him for the assistance which he afforded me. This report, which would have done credit to an Officer of much longer service than himself, was forwarded with my letter marginally noted, and it fully bore out the opinion which I had formed with regard to there not being any necessity for special remissions.

10. Having given Mr. Kough personal instructions, and detached him for duty in Darampury, I thought that it was expedient to be prepared for the worst, and therefore returned to the Kristnagherry talook, and held a thorough and searching inquiry into every case of punjah shavi. In doing so I informed the richer ryots, and the holders of puttahs for dry lands assessed at more than 12 Rupees, that they need not expect to obtain remissions, and that I was only inquiring into their cases with a view to being prepared, if you saw it necessary to grant them remissions, to state what their losses were, but that I would not recommend that any such should be given them, and that I would decidedly not grant them myself. Under your directions collections were confined to those who paid their assessment without being pressed, and coercive measures were not resorted to. In the inquiry into the cases of shavi under 12 Rupees, I had up the ryots of each village, heard what each man had to say, learnt as best I could from his fellow villagers whether his statement was true or not, and finally ascertained whether he was a "Dar," "or Nadar." Accompanied by the Tahsildar, I made a complete tour of the whole talook, visiting several places at which I had not halted during the settlement; inquiring into the punjah shavi at each place, the supply of water, the condition of the people, the necessity for supplying Relief works, and thoroughly examining the country around each of my halting-places. The result of this was that I came to the conclusion that the granting of remission for punjah lands was a judicious measure, and put a stop to much discontent; that the season in the neighbourhood of Kristnagherry in particular had been very bad; that it was advisable to grant remissions to Nadar Puttah-holders under 12 Rupees; that the holders of lands above that amount were, with but very few exceptions, in good circumstances, and that they had a harvest, which, though poor, was sufficient to allow of their sustaining themselves with ease, and that it was necessary, in places which were not near the local roads, to put some Relief works in hand, and I consequently, as you directed me that no refunds were to be made, struck off the balance of the demand on account of punjah lands, which stood against each "Nadar" Puttahdar of 12 Rupees and under, and I had the works mentioned in the appended statement* undertaken.

* Description of work.

	Amount. Rs.
Repairs to Kambumpull Tank	250
Do. to Guttahull Tank	200
Do. to Thummapuram Tank	400
Do. to Thasanhully Tank	300
Do. to Puligntta Tank...	400
Do. to Anicut Channel at Mangamodu ...	250
Do. to Anicut Channel at Nadupatty ...	100
Grand Total ...	1,900

11. The sum remitted on account of punjah shavi amounted to but Rupees 243-14-7, and that it was so small is to be attributed to the fact that the inquiry held into claims made was most searching. I did a large portion of this work personally, and was much assisted by the Tahsildar and

my Serishtadar, who, in order to expedite the business, made the necessary inquiries in my immediate presence.

12. The amount sanctioned by you, on account of Relief works in the Kristnagherry talook, was Rupees 6,250. Of this I directed that Rupees 1,900 should be expended on the irrigation works mentioned in paragraph 10 of this Report, and Rupees 350 were devoted to supplementing subscriptions of Rupees (50) fifty, and Rupees (100) one hundred, made by the inhabitants of Kodagoor and Royacottah, respectively, in the first instance for sinking a well, and in the second for the very necessary work of deepening and clearing out the wells and a pond on which the inhabitants of that almost waterless town have to depend. A further sum of Rupees 1,000 was, under the instructions conveyed in your letters marginally noted, spent on the road from Kaveripatnam to Mathoor. The balance has to be credited to Government; but as the wells at Royacottah are not yet quite finished, and there is a small balance to be expended at Kodagoor, I wish to wait until I can make up the bills for all the relief works, and completely close my accounts under that head.

Letter from the Collector, dated 14th April 1868, No. 318.
Do. do. 27th May 1868, No. 473.

13. On the 30th April, the first of the showers which have providentially averted from this part of the country the difficulties of a famine broke over the northern and eastern portions of the Kristnagherry, and also generally over the Darampury talook. I was then engaged in the work of looking into punjah shavi; but as I felt uncertain as to whether the weather had really taken a favourable turn, I continued and completed my task. The rains continued from the first break in continual showers, and the supply of water and pasture having very materially improved, I was enabled, after seeing the relief works put in train to, on the 22nd May, after a stay of near three months, to quit the talook feeling far easier than when I commenced my tour.

14. Whilst I was occupied in the Kristnagherry, Mr. Kough completed the work assigned to him in the Darampury talook, and the state of that part of the Division had so far improved in the early part of May, that I considered it unnecessary to detain him there any longer, and he accordingly returned to Head-quarters on the 16th of that month. His report and demi-official notes determined me, in my opinion, that special remissions were not called for; but I considered that, to guard against a cessation of the rains before they had time to effect any good, it was expedient that in the worst part of the Darampury talook, namely, in the neighbourhood of Palcode, where we had no other works going on, something from Relief Funds should be done, and accordingly recommended that the old road from Palcode to Paparaputty should be undertaken. For this purpose the sum of Rupees 1,350 was placed at my disposal, and the work is now nearly completed. Taking into consideration that Palcode is a town with a very indifferent water supply, and without a single really large well, I ordered that the sum of Rupees 60* should be spent on deepening and enlarging that which I mentioned as having been, as a temporary measure, sunk by me.

* An equivalent amount was contributed by the inhabitants.

15. After I began the Settlement of the Oossoor talook, the advent of the south-west monsoon put an end to all anxiety as regarded the season, and so heavy was the fall of rain that two or three of the relief works were injured.

16. At the close of the last and beginning of the present month, I made a tour through the Kristnagherry talook, and inspected the whole of the relief works, with the exception of the channel at Mungamadu, and the wells at Royacottah, which latter were, however, seen by Mr. Kough, I having been suddenly recalled to Oossoor by an unexpected visit of His Lordship the Bishop. The works generally speaking were very fairly done; but the amounts sanctioned were hardly sufficient to complete them, and I propose communicating with the Range Officer on this matter. The change since May was something marvellous. Nearly the whole dry and wet ayacut of the talook was under cultivation; and those ryots with whom I conversed, stated that the season is the best that they have had for the last twenty years. At the time of my visit some of the dry crops were beginning to wither, but since then there has been a sufficient fall of rain, and I hear that there is every prospect of a most abundant harvest.

17. The people of the Kristnagherry talook have been on the brink of a famine. I could not that there has been one, or that there has been even real distress. I did not, although I looked them, see any cases of actual want; there were no deaths from starvation, and the Local Fund rks, which amounted to Rupees 8,783-5-4, were, with those undertaken from Relief funds, suffint to keep the working-classes in employment. The state of things which existed both there and parts of the Darampury talook can be best expressed by the words "hard times." Prices were t so high as in 1866; the want of water was not so greate, and there was little or no sickness ongst men or beasts. But, on the other hand, the ryots had suffered much from the previous bad ason, which had in many cases, exhausted their surplus supplies of grain and money, and they had thing to fall back upon as in 1866. The question of famine or no famine trembled in the balance, d as I anxiously watched it, the scale was providentially turned, just at a time when a month ore of dry weather would have involved very heavy losses to Government and the ryots, by a heavy ll of rain, and to my great relief plenty now reigns, when four months ago there was a very seris apprehension of want and misery.

18. My having remained out in camp with my whole Establishment so long, has perhaps cost overnment a considerable sum in extra tentage and batta; but I considered it highly desirable at I should remain on the spot, and see for myself what the state of everything was. There were any efforts made by wealthy and influential persons to get up a cry of famine, and so to compel missions; but these I successfully opposed, and the present state of the talook, as well as the bsence of petitions against the course pursued by me, would go to show that the view which I took f the case was correct.

19. I trust that it may not be considered out of place to draw attention to the state of the rrigation works all over the Division. It is to them that we must look as our checks against famine. hese they never can be so long as so many are in the defective state in which they are. The ubject has been frequently urged, both by my predecessor and by me, and it is one which calls or immediate and grave attention. There is no saying when the rains may not again fail, and it nust be borne in mind that we cannot always expect to be as fortunate as we have been in the present ease. It would swell this report far beyond its present limits, were I to enter upon details. Suffice to say, that although no less than five large projects, which give promise of large profit to Government, and which if carried out would arrest all danger of famine in the country for many miles around them, have been brought to the notice of the Department of Public Works; estimates for only one have been as yet submitted for sanction, and these have, I believe, not yet undergone any examination.

20. In conclusion, I beg to bring to your favourable notice the conduct of Sheshagheri Row, the Tahsildar of Kristnagherry, during the whole of the crisis in the talook under his charge. He moved about constantly, and assisted me most materially by giving information as to the state of the crops when he had inspected them on previous tours, and of the position of a large number of ryots with a very large number of whom he is personally acquainted. He was indefatigable in arranging that the work on Local roads should be carried on near the villages in which there was apprehension of distress, and although he is by no means a young man, he frequently rode fifteen or twenty miles in the morning inspecting the works, and after this worked with me until after dark

Throughout he set his face against a famine, and on this acted in a totally different manner to what nine Tahsildars out of ten would have done. My Serishtadar, C. Thannicachella Moodelly, also deserves much credit for the careful and concientious manner in which he assisted me in examining the claims made for remissions on account of punjah shavi. All the accounts were scrutinized by him before being placed before me, and for a month he was almost constantly at work from the first thing in the morning until late at night.

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

(True Copy.)

(Signed) C. N. POCHIN,
Collector.

SETTLEMENT REPORT
OF
SOUTH CANARA.

I HAVE the honour to submit the Annual Report on the Settlement of the Revenue derived from Land and Sundry sources in this district in Fusly 1277, accompanied by the prescribed Returns.*

* Nos. 1 to 12.

Villages at which the Settlement was made.

2. These are shown below:—

Statement No. 1.

Names of Talooks.		Stations where the Settlement was made.	Period occupied in each Talook.
By H. S. Thomas, Esq., Acting Collector.	1. Mangalore	Venur	Six days.
		Mudabidri	
		Mulki	
		Gurpur	
		Mangalore	
Do.	2. Kassergode	Kassergode	Two days.
		Hosdrug	
Do.	3. Uppinangadi	Dharmastalla	Ten days.
		Uppinangadi	
		Puttur	
		Gollitattu	
		Subramhannya	
		Panja	
		Bellare	
		Sullya	
By J. Sturrock, Esq., Acting Head Assistant Collector.	4. Udipi	Halladi	Five days.
		Hebri	
		Heriyadka	
		Udipi	
Do.	5. Kundapoor	Nagodi	Six days.
		Kollur	
		Baidur	
		Kiramuneshwara	
		Kundapoor	
		Shankranarayana	

Number of Puttahs.	
In Fusly 1276	38,656
,, 1277	39,205
Increase	549

3. The total number of puttahs for the year was 39,205; of these 549 were for lands newly taken up for cultivation, and 1,022 for some of the old Wargs the puttahs of which had not been produced by the Ryots for alterations at the previous Settlement; the number of freshly issued puttahs was altogether 1,571, and 107 were modified by additional entries, while those in which no alteration at all was made were 37,527.

Season.

4. In the subjoined table the total rainfall is given. It was only 7 inches 95 cents less than that of the previous year which was a fruitful one, and it was so evenly distributed during the months in which it is chiefly looked for by agriculturalists, that it was very favourable both to the rice and garden cultivation:—

Months.	1866-67.	1867-68.
	Inches.	Inches.
1. April ...	.....	·30
2. May ...	·82	1·60
3. June ...	35·50	32·78
4. July ...	55·62	41 81
5. August ...	22·54	29·54
6. September ...	6·95	18·74
Total...	121·43	124·77
Average...	24·28	20·79
7. October...	16·35	5·67
8. November	.....	·55
9. December	1·35	.....
10. January	.....	·19
11. February...	.....	.....
12. March ...	.....	.....
Total...	17·70	6·41
Average...	8·85	2·13
Grand Total...	139·13	131·18
Net decrease ...	.....	7·95

Sanitary Condition.

5. The decrease in the number of deaths from Small-pox is too small to merit comment. The decrease under Cholera has been considerable, yet the increase under Fever has been so serious that the total mortality is in excess of that for the previous year, and double the average of former years since the commencement of the Death Registry Establishment. A virulent type of Fever prevailed throughout the interior of the district, and to its evil after-effects may probably be traced the increase in the number of deaths from general causes. Still the general immunity from Cholera has been a blessing, and that part of the district which is within the influence of the sea-breeze has as usual been free from Fever. The conceived cause of the Fever and the remedial measures adopted are already known to the Board.

Fusly.	Cholera.	Small-pox.	Fever.	Other cases.	Total.
1276...	1,741	290	7,024	9,762	18,817
1277...	202	275	10,498	10,356	21,331
	Decrease		Increase		Net increase
Difference...	1,539	15	3,474	594	2,514

Health of Cattle.

6. The loss of cattle has been only half that of the previous year; a clear indication of improved health from improved pasturage. Even of the loss that occurred a large proportion may be attributed to panthers rather than disease.

	Rs.
Fusly 1276	12,214
„ 1277	6,109
Decrease...	6,105

Prices.

7. The wholesale prices of grains, as compared with those which prevailed during the preceding Fusly, are shown in the subjoined Statement:—

Statement No. 2.

Grains.	Average of ten years, or from Fusly 1267 to 1276.	Fusly 1276.	Fusly 1277.	Difference as compared with the average.		Percentage.	Decrease as compared with Fusly 1276.	Percentage.
	Rs.	Rs.	Rs.	Increase.	Decrease.		Rs.	
Paddy, 2nd sort, per garce.	156	198	144	.....	12	8·33	54	37·50
Rice, 1st sort, „ ...	445	639	453	8	.....	1·80	186	41·06
Do. 2nd do. „ ...	357	460	312	.....	45	14·42	148	47·43
Raggy „ ...	221	347	252	31	.....	14·03	95	37·70
Horse-gram „ ...	273	423	284	11	.....	4·03	139	48·94

The above Statement shows that the prices of all grains have been *much* below those of the previous year. This is owing to the increase in the produce consequent on the favourable season, as well as to the decrease in the exports from the district. The low prices have been favourable to the labouring poor, but naturally complained of by the agriculturalists who form the bulk of the population of the district.

Exports of Rice by Sea.

8. The subjoined Statement will show that there was a falling off of 11,375 Indian Maunds in the export of Rice:—

Ports.	Fusly 1276	Fusly 1277.	Increase.	Decrease.
Dutiable Ports.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Arabia and other ports in the Persian Gulf	1,11,828	65,080	.....	46,748
Cutch	66,501	44,585	.....	21,916
Portuguese Ports	1,28,934	54,885	.....	74,049
Ceylon	100	.....	.....	100
Free Ports.				
Bombay	1,59,811	92,800	.....	67,011
Scinde	123	925	802	.....
Travancore...	47	.....	.....	47
Malabar...	3,92,763	5,90,457	1,97,694	.....
Total...	8,60,107	8,48,732	1,98,496	2,09,871
Net Decrease...	.....	.....	.....	11,375

The falling off in the export of rice to Arabia and Persian Gulf, as well as to Cutch and Bombay, is ascribed to most of the vessels usually engaged in this trade having been taken up by Government in conveying baggage and provisions to the troops engaged in the Abyssinian Expedition, and the falling off in the exports to Portuguese ports is ascribed to the opening of a new ghaut between Goa and Dharwar, by which it appears a large quantity of grain has found its way by land into the Portuguese Settlement.

Exports of Coffee.

9. These have markedly increased. Improved arrangements for cleaning, packing, and shipping having been made by the Merchants of Mangalore, the Coffee of the neighbouring ghauts has more freely sought the nearest port (Mangalore) in preference to the East Coast. If the harbour were improved, the exports would be further encouraged.

Ports.	Fusly 1276.	Fusly 1277.	Difference.	
			Increase.	Decrease.
	Cwts.	Cwts.	Cwts.	Cwts.
London	14,268	29,942	15,674	.....
France	8,596	3,576	.....	5,020
Arabia and Persian Gulf	27,916	22,044	.....	5,872
Other Ports	13,763	17,995	4,232	.....
Total...	64,543	73,557	19,906	10,892
Net Increase...	.....	.....	9,014	.....

Ryots' Holdings.

10. The district not having been surveyed, the extent of Ryots' holdings is unknown.

Cultivation and Settlement.

11. The extent of cultivation cannot be given, as no accounts are kept in this district of the actual amount of land under tillage. The following abstract, however, will show the gross assessment, the remissions, and the net revenue including Miscellaneous items, as compared with the results of the preceding Fusly:—

A.—Comparative Statement of Cultivation and Settlement.

Items.	Last Fusly.		Present Fusly.		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 ... ... } Wet ... ... }	...	13,79,730 14 5	...	13,83,138 4 5	...	3,408	...	...
Total...	...	13,79,730 14 5	...	13,83,138 4 5	...	3,408	...	...
Deduct Remissions.								
Road Fund	...	....	...	....	...	...	...	...
Village Service Fund	...	... .	...	....	..	...	...	...
Other remissions as particularized in Statement No. 4.	...	36,358 4 0	...	34,959 4 6	...	...	...	1,399
Remaining Beriz...	...	13,43,372 10 5	...	13,48,178 15 11	...	4,806	...	...
Add Miscellaneous Items, Land Revenue	...	39,729 10 1	...	45,346 7 9	...	5,617	...	...
Total...	...	13,83,102 4 6	...	13,93,525 7 8	...	10,423	...	...

The net increase under Land Revenue, after deducting remissions, amounts to Rupees 4,806, of which Rupees 198-8-6 is the amount of increased assessment collected on lands held on Progressive Cowles: Rupees 3,693-14-1, the assessment fixed on lands newly brought under cultivation, Rupees 239-0-7, the amount of increase due to certain Brahmadaya Inams, having been resumed, and Rupees 674-14-4, the amount of portion of assessment on old estates hitherto placed under "Temporary Remissions" but now brought to account, the lands having been found capable of bearing it. There has been a net increase of Rupees 5,616-13-8 in the Miscellaneous Items as explained hereafter.

Permanent Remissions.

	Rs.	A.	P.
Permanent Remissions heretofore shown...	1,43,973	4	5
Additional this year...	579	1	8
	1,44,552	6	1

12. The amount of Rupees 579-1-8 has been added to the Per manent Remissions in the year under report, raising the total of such reductions on the Beriz to the aggregate of Rupees 1,44,552-6-1, and is composed of the following items:—

Rupees 36 is the amount of the permanent reduction made in the assessment of the land grant of Rangaya Baliga on its enfranchisement under the Orders of Government, dated 7th May 1868, No. 1,258, Revenue Department, communicated in Board's Proceedings, 14th May 1868, No. 3,572.

Rupees 25-14-10 is the assessment of certain private lands taken up for public purposes remitted during the year, and Rupees 517-2-10 is the Kumeri Beriz of Geni Warg No. 1 of Kristna Hebbara of Mular Nidagal village in the Uppinangadi talook, remitted in consequence of the leasing out of the jungle to the Wargdar's heir on an annual rental of Rupees 800 under Board's Order, dated 12th November 1866, No. 8,128.

Temporary Remissions.

	Rs.	A.	P.
Fusly 1276 ...	36,358	4	0
,, 1277 ...	34,959	4	6
Decrease...	1,398	15	6

13. The Fusly under review presents a net decrease of Rupees 1,398-15-6 under this head as shown in the margin. The particulars of the several items of Remissions which have contributed to this result are explained below:—

No. 1. Shamilat Bunjer (uncultivated portions)

	Rs.	A.	P.
Fusly 1276 ...	4,283	9	7
,, 1277 ...	3,749	1	0
Decrease...	534	8	7

The decrease of Rupees 534-8-7 appearing under this head is due to a considerable extent of fallows in assessed estates having in accordance with the usage of the district been brought under cultivation during the year.

No. 4. Land flooded or injured by water.

	Rs.	A.	P.
Fusly 1276 ...	2,148	0	7
,, 1277 ...	2,157	0	7
Increase...	9	0	0

The trifling increase under this head is owing to remissions having been allowed on portions of two lands in the Udipi and Cassergode talooks which had been washed away by freshes.

No. 6. Cowle Remissions.

	Rs.	A.	P.
Fusly 1276 ...	429	0	9
,, 1277 ...	298	2	1
Decrease...	130	14	8

The decrease under this head is owing to certain remissions of assessment having, in accordance with the terms of the Cowles, been included in the Settlement under review.

No. 10. Loss of Crops.

	Rs.	A.	P.
Fusly 1276 ...	59	8	0
,, 1277 ...	55	8	0
Decrease...	4	0	0

The amount of decrease is trivial, and is owing to certain remissions under this head having been adjusted during the Settlement.

No. 11. Conditional Inams granted by the Company's Government.

	Rs.	A.	P.
Fusly 1276 ...	48	0	0
,, 1277 ...	..	...	...
Decrease...	48	0	0

This decrease is owing to the only conditional Inam in the district of Rupees 48 having been commuted into a permanent one of Rupees 36, under Government Order, Revenue Department, dated 7th May 1868, No. 1,258.

No. 12. Waste Salt Pans.

	Rs.	A.	P.
Fusly 1276	3,135	8	6
,, 1277	3,129	2	11
Decrease...	6	5	7

There has been a decrease of Rupees 6-5-7 under this head, which arises from certain "Waste Salt Pans" forming part of two Wargs in the Casserg ode talook, on which remission was allowed, having been brought under Rice cultivation, and assessment having in consequence been collected during the Fusly.

No. 13. Lands unoccupied.

This item shows a net increase of five in the number of unoccupied Wargs, and a net decrease of Rupees 112-14-9 in the amount of assessment on them. All the five unoccupied Wargs occur in the Mangalore talook, and are such as have been resigned by Wargdars. The above decrease in the amount of assessment is owing to a greater extent of land having, on the whole, come under cultivation during the year under report.

	No. of Wargs.	Assessment. Rs.	A.	P.
Wargs lying waste in Fusly 1276	345	5,071	13	6
Deduct—				
Wargs brought under cultivation in Fusly 1277	17	417	5	6
	328	4,654	8	0
Add—				
Wargs left uncultivated in Fusly 1277	22	304	6	9
Total...	350	4,958	14	9
	Increase. 5	Decrease. 112	14	9

No. 14. Deficiency of Land.

	Rs.	A.	P.
Fusly 1276	10,306	6	5
,, 1277	9,749	3	4
Decrease...	557	3	1

The lands coming under this head have been annually surveyed and their produce estimated with a view to the assessment being annually settled with reference to the estimated produce. Considering that this system left a wide opening for the year's assessment being influenced by the estimater rather than the Settlement officer, I calculated the assessment to be imposed with reference to the ascertained area rather than the estimated fluctuating produce, and those estates in which the whole or nearly the whole area was under cultivation I ordered to be treated as other fully assessed Wargs, informing the landlord that the full assessment now imposed would stand good for future years, and that his land would not be liable to annual survey, nor his land tax to annual revision. The result was a decrease of Rupees 557-3-1 in the remissions, and a great increase of satisfaction to the landlords from the feeling of stability given. It was only in parts of the Uppinangady talook that it was called for. The rates I applied are those given in the margin, as I found them prevailing in that part of the talook which was laboring under the disadvantages of being feverish, subject to the attacks on cattle and crops of wild animals and without communications. The nominal reduction was a permanent one of Rupees 1,664-9-8, which had always stood on the accounts as a height attainable in the obscure future, but the actual increase of assessment was that given above. Of course the measure is subject to the Board's approval, which I trust it may obtain.

	Per Acre. Rs.	A.
Byle	6	0
Majal	3	0
Bettu	2	0
Garden	8	0
Pepper jungle	0	8

No. 15. Board Shifaras.

	Rs.	A.	P.
Fusly 1276	9,619	14	6
,, 1277	9,607	5	2
Decrease...	12	9	4

The decrease under this head of Rupees 12-9-4 arises from the fact of certain estates in the Uppinangadi talook which had been hitherto placed under this head having, with the consent of the holders, been included in the Jummahbundy during the year.

No. 16. General circumstances of distress.

	Rs.	A.	P.
Fusly 1276	50	14	11
,, 1277	49	14	11
Decrease...	1	0	0

No. 17. Deficiency of Produce.

Fusly 1276	1,205	7	3
,, 1277	1,204	15	9
Decrease...	0	7	6

The fluctuations are too insignificant to require explanation.

Extent of Land cultivated with special products.

Fuslies.	Extent in Acres	Price of Jagery per Candy.
1276	1,012	59
1277	940	56
	Decrease. 72	Decrease. 3

14. There has been a decrease by Acres 72 in the extent of land cultivated with Sugar-cane. This may be traced to the fall in the price of Jaggery as influenced by a falling off in the exports in conjunction with the continued rise here in the price of the firewood used in its manufacture.

Exports	Cwts.
Fusly 1276	2,239
,, 1277	1,289
Decrease...	950

Land Revenue, Miscellaneous items.

	Rs.	A.	P.
Fusly 1276	39,729	10	1
,, 1277	45,346	7	9
Increase...	5,616	13	8

15. Under this head there is in the aggregate a net increase of Rupees 5,616-13-8, as shown in the margin, which is mainly attributable to the increase of Rupees 9,353 in the sale proceeds of the Amindivi Coir and in the assessment of Kumeri, *minus* the amount of decrease in the items of Huckal and Hosagamy cultivation.

Statement No. 5, Item No. 50. Revenue derived from Coir the produce of Amindivi Islands.

	Candies.	Amount. Rs.
Fusly 1276	515	19,064
,, 1277	699	25,886
Increase...	184	6,822

The increase under this item is due to the quantity of coir sold during the year to the Bengal Government and in the local market, having been 184 Candies in excess of that disposed of during the previous Fusly.

The surplus coir, after supplying the requirements of the Bengal Government, was dipsosed of at public auction, and realized Rupees 37 per candy which is what it gained in the preceding year. The same rate was charged to the Bengal Government.

Item No. 6. Land cultivated but not included in the Settlement.

	Rs.	A.	P.
Fusly 1276	7,477	12	9
,, 1277	3,344	7	11
Decrease...	4,133	4	10

This item presents a net decrease of Rupees 4,133-4-10, as shown in the margin, which is attributable partly to the fact that in last year a sum of Rupees 2,084, being arrears of assessment on certain Hosagamy lands which had not been levied in previous years was collected and credited to this head, while during the year there were no such collections, and partly to the assessment on the said and some other Hosagamy lands which hitherto appeared under this head, having been transferred to Ryotwar Land Revenue.

There were a number of small holdings in the Cassergode talook which would have been credited under Ryotwar Land Revenue, according to the order of the Head Assistant Collector then in charge of the talook. But, as I found the holdings were very small indeed, being in one locality as many as 31 on about 2½ Acres, and had most of them a house built on them, and were really the residence of shop-keepers with a small patch each of surrounding garden, I ordered them to be treated as house sites which they virtually were, and taxed at Rupees 6 an acre, the rate laid

down by Mr. Morris for house sites, providing, that when taxed at this rate any holding was large enough to bring the demand up to Rupee 1, it need not go further, as Rupee 1 per acre would have been the value of the land if assessed solely for agriculture and not built over. I applied this rule to all such cases as came up for disposal, though it did include a few *bona fide* cultivators, because I thought well to discourage multitudinous entries in the Ryotwary General Revenue Accounts, of such very petty and unstable holdings by men of straw, who should more properly have remained farm labourers. I had the less hesitation about it, because in dealing with survey fields the Board have never gone so far even as I did to allow holdings of dry land for so small an extent as a single acre and that at Rupee 1, and because the men had still the option, if the holding was really necessary to them, of keeping it at the house-tax and were never actually refused the land.

Item No. 38. Kumeri Cultivation.

The subjoined Statement shows an increase of Acres 276-9-15 in extent, and Rs. 2,531-5-4 in assessment of Kumeri cultivation. But the net increase in the extent during the Fusly was only Acres 36, the remaining Acres 240 being the extent brought under cultivation during the preceding Fusly, in excess of that allowed and which has been included in the account of the year under review. The increased Kumeri cultivation chiefly occurs in the Cassergode talbok:—

	Extent of land cultivated.			Revenue.		
	RS.	A.	P.	RS.	A.	P.
Fusly 1276.						
Amount included in the Jummahbundy	4,752	3	4	5,341	1	0
Punished with confiscation of crops, etc.	...	...	...	673	11	5
	4,752	3	4	6,014	12	5
Fusly 1277.						
Amount included in the Jummahbundy	5,028	13	3	8,481	9	4
Punished with confiscation of crops, etc.	...	...	...	64	8	5
	5,028	13	3	8,546	1	9
Increase ...	276	9	15	2,531	5	4

Sundry sources of Revenue.

16. The following Statement of the particulars of the sundry sources of Revenue during the year under report shows that there has been a net decrease of Rupees 15,978:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
1. Abkarry, including Miscellaneous items	1,06,458	1,06,378	.....	80
2. Salt, do. do.....	5,79,395	5,61,889	.....	17,506
3. Sea Customs, do. do.....	61,206	56,344	.....	4,862
4. Stamps, do. do.....	1,43,073	1,49,989	6,916	.....
5. License-tax, do. do.....	8,056	7,610	.....	446
	8,98,188	8,82,210	6,916	22,894
Net decrease...	.....	.....	.....	15,978

The fluctuations in each of the items coming under this head are separately explained below:—

(1) Abkarry.

	RS.
Fusly 1276	1,06,458
,, 1277	1,06,378
Decrease...	80

In receipts under this head there has been a trifling decrease of Rupees 80 occurring in the Miscellaneous receipts under this head and not in the sale proceeds of the Abkarry Farm.

(2) Salt.

	RS.
Fusly 1276	5,79,395
,, 1277	5,61,889
Decrease...	17,506

There is a net decrease of Rupees 17,506 in the Salt Revenue. The decrease chiefly arises from want of salt in store in some of the depots, the person who had entered into a contract to supply a quantity of Goa salt having failed to do so, and the second Contractor having delivered his supply late in the season, in consequence of which sales were stopped during a part of the season in the three southern Depots in the Cassergode talook, and a large quantity remained in store.

The particulars of the sale of salt both for Home and Inland consumption are shown in the following Statement:—

Fuslies.	Home Consumption.	Inland Consumption.
	Indian Maunds.	Indian Maunds.
1276.....	180,403	157,627
1277.....	165,142	162,268
	Decrease. 15,261	Increase. 4,641
Net decrease...	10,620	.....

In the Inland sales there has been an increase of 4,641 Maunds over that of the preceding year. This increase arises from two causes—first, the sale of salt at Mangalore to Mopla merchants from Buntwal for import to places above the Ghauts has this year been entered under the proper head of "Inland sales;" and, secondly, there has been little or no disease among the cattle, and, therefore, no difficulty in the carriage of salt. The Home consumption presents a decrease of 10,620 Maunds, and is partly owing to the want of salt in store as stated above, and partly to the sales to Mopla dealers at Buntwal for export to places above the Ghauts having this year been entered under the head of "Inland sales" instead of under "Home consumption" as heretofore.

(3) Sea Customs.

	RS.
Fusly 1276.....	61,206
,, 1277.....	56,344
Decrease...	4,862

In the receipts under this head a net decrease of Rupees 4,862 occurs during the Fusly under report as compared with those of the preceding one. This is attributable to the falling off in the export of rice to dutiable ports, and to some extent also to the fact of some goods having, under the new enactment,* been exempted from duty. In the import duty, however, there has been an increase of Rupees 5,781, which arises from dutiable goods, such as Europe Liquors, etc., having been imported direct from London and other dutiable ports.

* Act No. XVII. of 1867.

(4) Stamps.

	RS.
Fusly 1276	1,43,073
,, 1277	1,49,989
Increase...	6,916

There has been an increase of Rupees 6,916 during the year under report. The introduction of Act No. XXVI. of 1867, and the consequent increase in the value of Stamps used for Civil Suits, as well as in the number of Petitions on Stamp papers generally, have contributed to this increase.

(5) License-tax.

	RS.
Fusly 1276.....	8,056
,, 1277.....	7,610
Decrease..	446

The slight decrease of Rupees 446 in this item is owing to the tax on salaries having been collected monthly during the Fusly under report, instead of in advance as it had been in the previous Fusly.

Abstract showing the revenue from both Land and Sundry sources.

17. On the whole the result of the Revenue Administration of this district for the Fusly

under report, as compared with that of the previous year, is a net decrease of Rupees 5,556 as shown below:—

Items.	Fusly 1276.	Fusly 1277.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	13,83,102	13,93,525	10,423	.....
2. Sundry sources of Revenue	8,98,189	8,82,210	.....	15,979
Total...	22,81,291	22,75,735	10,423	15,979
Net decrease...	.....	.....	.....	5,556

This net decrease is chiefly attributable to a falling off in the Salt Revenue and in that of Sea Customs, as already explained. The decrease in the above two items together amounts to Rupees 22,368, and after deducting from it the amount of increase under the heads of Land Revenue, Stamps, etc., we have a net decrease of Rupees 5,556.

Demand, Collection, and Balance of all sources of Current Revenue.

18. The subjoined Statement exhibits the Demand, Collection, and Balance of Current Revenue for the Fusly under report:—

Items.	Demand.	Collection.	Balance.	Subsequent collection up to the end of September.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.....	13,93,525 7 8	13,86,484 14 3	7,040 9 5	4,501 6 10	2,539 2 7
Other sources	8,82,210 1 4	8,80,476 12 0	1,733 5 4	1,733 5 4	... ...
	22,75,735 9 0	22,66,961 10 3	8,773 14 9	6,234 12 2	2,539 2 7

It will be seen that the outstanding balance at the end of the year amounting to Rupees 8,773-14-9, has been reduced by subsequent collections to Rupees 2,539-2-7, the whole of which appertains to Land Revenue. Measures have been taken for the early realization of this amount. The balance of Rupees 1,733 under Sundry sources consisted of Abkarry Revenue, and has been fully realized in the subsequent month of July.

Demand, Collection, and Balance of Arrears.

19. From the subjoined Statement it will be observed that there were no arrears outstanding at the end of the Fusly:—

	Land Revenue.	Sundry sources of Revenue.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Balance at the commencement of the Fusly...	6,926 0 8	2,536 14 11	9,462 15 7
Amount collected within the Fusly	6,877 4 8	2,536 14 11	9,414 3 7
Remitted as per sanction of Government, dated 25th September 1867, No. 2,244	48 12 0	... ...	48 12 0
	6,926 0 8	2,536 14 11	9,462 15 7
Balance at the close of the Fusly	... ...	... ...	... ...

Comparative Abstract of Collections.

20. The following Statement shows the collections of the year as compared with those of the previous one:—

Items.	Fusly 1276.			Fusly 1277.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Ryotwar.....	3,953	13,36,544	13,40,497	6,877	13,42,793	13,49,670	9,173	.....
Miscellaneous Items.....	3,664	37,192	40,856	2,537	43,692	46,229	5,373	.....
	7,617	13,73,736	13,81,353	9,414	13,86,485	13,95,899	14,546	.....
Abkarry.....	.....	1,04,725	1,04,725	1,733	1,04,645	1,06,378	1,653	.....
Salt...	.....	5,79,395	5,79,395	.....	5,61,889	5,61,889	.....	17,506
Sea Customs.....	.....	61,206	61,206	.....	56,344	56,344	.....	4,862
Stamps	.....	1,43,074	1,43,074	.....	1,49,989	1,49,989	6,915	.....
License-tax	.....	8,056	8,056	.....	7,610	7,610	.....	446
Total...	.....	8,96,456	8,96,456	1,733	8,80,477	8,82,210	8,568	22,814
Grand total...	7,617	22,70,192	22,77,809	11,147	22,66,962	22,78,109	23,114	22,814
Net increase...	.....	.....	.....	.....	.....	.....	300	.....

The trifling excess of Rupees 300 over and above the collections of last year arises from an increase under the head of Land Revenue as well as of Stamps, the causes of which have been already explained in their appropriate places.

Coercive Process.

21. Most of the cases in which property, both movable and immovable, was attached and sold in satisfaction of Revenue, appertained to Kadpara, in Kassergode talook, and a few to the other talooks. In all the cases the parties had wilfully withheld the payment of the Government demand, and the employment of coercive measures for its realization was found unavoidable.

Nature of property.	Cases.	Amount of arrears.	Value of property sold.
		RS. A. P.	RS. A. P.
Immovable	11	2,083 10 0	1,379 0 9
Movable	12	511 12 6	1,004 4 9
Total...	23	2,595 6 6	2,383 5 6

Charges.

22. Statement No. 9 exhibits the Revenue charges incurred during the year under report. As shown in the subjoined Statement, they amounted to Rupees 2,72,420, being in excess of those of the previous year by Rupees 15,902. This excess is chiefly due to an increase in the Land Revenue and Salt charges and refunds of License-tax:—

Items.	Fusly 1276.	Fusly 1277.	Difference.	
			Increase.	Decrease.
1. Land Revenue	1,25,386	1,35,675	10,289	.....
(1) Refund consequent on the reduction of assessment on Kadpara lands	.....	406	406	.....
2. License-tax	6	1,194	1,188	.....
3. Sea Customs	6,597	7,091	494	.....
4. Salt	1,17,490	1,21,210	3,720	.....
5. Stamps	7,849	6,844	.....	1,005
Total...	2,57,328	2,72,420	16,097	1,005
Net increase...	.....	.....	15,092	.....

I.—Land Revenue Charges.

(1) Refunds.

	RS. A. P.
Fusly 1276	... ...
,, 1277	405 12 10
Increase...	405 12 10

(2) Salary of Collectors.

	RS. A. P.
Fusly 1276	36,192 2 7
,, 1277	42,448 4 8
	6,256 2 1

The amount in the difference between the rates of assessment originally adopted by the Collector in respect of the Kadpara land in the Kassergode talook, and those ultimately decided upon by the Board of Revenue, refunded to the parties concerned under the Board's Order, dated 28th August 1867, No. 3,565.

Mr. Cadell, the permanent incumbent, drew his salary out of the district where he is on deputation, but the salaries of two Sub-Collectors Messrs. Thomas and St. Clair on deputation in this district, amounting together to the allowance of the Collector, have made up for this difference, while during the past year Mr. Cadell had drawn his salary here only for nine months, and one of the two Sub-Collectors for only one month in it.

This difference and the higher salary of the Treasury Deputy Collector on promotion from the third to second class, which took place in the middle of the past year, have chiefly contributed to the increase here shown.

(3) Fixed Tentage and Travelling allowance.

	RS. A. P.
Fusly 1276	4,137 0 7
,, 1277	3,545 3 2
Decrease...	591 13 5

(4) Huzoor and Talook Establishments.

	RS. A. P.
Fusly 1276	60,138 15 0
,, 1277	60,572 8 1
Increase...	433 9 1

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(5) Contingencies.

	RS. A. P.
Fusly 1276	2,543 7 9
,, 1277	4,656 4 0
Increase...	2,112 12 3

(6) Miscellaneous Charges.

	RS. A. P.
Fusly 1276	21,303 7 10
,, 1277	23,546 14 2
Increase...	2,243 6 4

	Rate per Coorge of 42 Indian Maunds.
* Fusly 1276	125
,, 1277	128
Excess...	3

	Candy.
† Fusly 1276	658
,, 1277	742
Increase...	84

II.—Sea Custom Charges.

	RS. A. P.
Fusly 1276	6,597 4 6
,, 1277	7,091 3 7
Increase...	493 14 11

The decrease in this charge arises from the smaller complement of Assistants during the year, and from myself not having been entitled to the fixed allowance during a short period in the absence of tents.

The small increase in this charge is chiefly attributable to the addition sanctioned to the pay of one of the Tahsildars in the district which was carried out during the past year, having been disbursed for the whole of the year under report.

Payment of the salaries of Extra Survey Establishment in arrears for three months, which was withheld pending Government sanction, increased charge of travelling allowance to servants, and an unusual charge for supplying medicines to the fever-stricken poor, have chiefly contributed to the increase to be found in this charge.

The excess in this charge arises chiefly from payments made to the Amindivi Islanders upon Coir delivered by them to Government. The prices* paid for rice supplied to them in part payment of its value at a fixed rate were higher, and the quantity† of Coir delivered was also larger than in the previous year.

The increase of Rupees 493-14-11 under this head arises partly from the addition of one Rupee each, sanctioned by Government during the year to the pay of the Sea Custom Peons, and partly from refunds of Customs duty levied on articles declared free by the new Indian Customs' Duties Act No. XVI. of 1867, in the interval between the date of the passing of the said Act, and that of its receipt and enforcement in this district, after due sanction of the Board of Revenue.

III.—Salt Charges.

	RS. A. P.
Fusly 1276	1,17,490 1 3
,, 1277	1,21,210 1 5
Increase...	3,720 0 2

	RS.
Fusly 1276	92,703
,, 1277	86,500
Decrease...	6,203

There is a net increase of Rupees 3,720, though there has been a falling off to the amount of Rupees 6,203 in the item of purchases. In anticipation of the introduction of the contemplated excise system, these purchases were originally restricted to actual current requirements, allowing no margin for store, and were subsequently brought down below that level by the failure of a contractor, and the lateness in the season when supplementary tenders had to be called for.

The subjoined Statement shows the purchases of different descriptions of salt in comparison with those of the previous Fusly:—

Fusly.	Bombay Salt.		Goa Salt.		Local manufacture.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	In. mds.	rs.	In. mds.	rs.	In. mds.	rs.	In. mds.	rs.
1276	93,248	41,201	1,42,020	43,789	70,519	7,713	3,05,787	92,703
1277	1,53,722	70,924	42,817	12,232	30,579	3,345	2,27,118	86,501
	Increase.		Decrease.		Decrease.		Decrease.	
	60,474	29,723	99,203	31,557	39,940	4,368	78,669	6,202

	rs.
Establishment.....	311
Conveyance and storage of Salt...	2,158
Petty Construction and Repair ...	7,042

But though there has been this falling off in purchases, there has, as above stated, been nevertheless a net increase in other items as marginally shown.

The excess in the first item is chiefly from the payment of increased salaries allowed at certain divisions in the final revision of Salt Establishments, but which were disbursed only for nine months of the previous year, the new scales having been introduced in September 1866; and in the second from the necessity of transporting salt from one Depot to another in larger quantity to feed the Depots which were in want from the failure of supply looked for from the Contractor that had disappointed us. The third item is a new charge against the Salt Department under the present Budget system.

IV.—Stamp Charges.

The decrease in this item is almost entirely due to fewer refunds of Stamp duty in suits adjusted by Razeenamah, the number of such cases having been comparatively small during the year under report.

V.—License-tax Charges.

The charges under this head are almost entirely composed of refunds of tax levied within the limits of the Municipality in the town of Mangalore, made under Government Order, dated 28th August 1867, No. 2,018. The tax having commenced only in May in the previous Fusly, there were no disbursements during it, except a trifling sum in refund of over-assessment.

Wastage of Salt.

23. The subjoined Comparative Statement shows that the total wastage of salt during the year amounted to 14,474 Indian Maunds, which gives a per-centage of 5·24 against 4·25 in the preceding Fusly:—

Fusly.	Quantity stored.	Wastage.	Per-centage.
	In. Maunds.	In. Maunds.	
1276	2,72,215	11,563	4·25
1277	2,76,081	14,474	5·24

It is chiefly due to the difference found in sales by weighment of both District and Goa Salt originally received in Fusly 1275 by measurement. Nearly one-half of the total quantity shown above had been bought by measurement, and from 26 to 56 mercals over and above the standard of 424 mercals were found by weighment o be required to make up a garce of 120 Indian Maunds. A larger quantity of District than Goa Salt had also been supplied, and there is more wastage in carriage in the former than the latter. Further, there was a loss by the wreck of two vessels in the port of Gangolli of 649 Indian Maunds of salt. It is hoped that this exceptionally large wastage will not occur again, as there remain to be disposed of only 22,000 Indian Maunds of Goa and District salt received by measurement.

I request the sanction of Government for writing the above wastage of Indian Maunds 14,474 off my accounts, as also the wastage of Fusly 1276, amounting to Indian Maunds 11,563, sanction for which has not yet been received.

Landed property acquired by Public Servants.

24. During the Fusly under report sixteen servants in Revenue Department acquired landed property, paying a total assessment of Rupees 346-2-11. Of these, six are persons who have acquired or registered their property for the first time, and the rest have only added to their former possessions already reported on in previous years, and have done so mainly by inheritance.

Lapse of Pagoda allowance.

Hossamatta Gopalkrishtna Deo, in Sasnur village, Hernad Magane, in Kundapur talook.

25. The Pagoda allowance noted in the margin, amounting to Rupees 2 per annum, has been resumed under the Board's Order, dated the 7th December 1854, in consequence of no services having been performed therein during the last 12 years.

Examination of Talook and Village Accounts.

26. The Talook and Village accounts of Udipi and Kundapur talooks were examined by the Acting Head Assistant Collector, and those of Mangalore, Kassergode, and Uppinangadi in the Huzoor. The Talook accounts are in good order; the Village accounts are only tolerably well kept. The desire expressed in my last report of supplying printed forms for drawing up the latter has not been carried out pending the receipt of the revised Manual of Village accounts.

Conduct of Subordinate Officers.

Mr. J. Sturrock, Acting Head Assistant Collector.
Mr. F. E. Hall, Assistant Collector.

27. I have been fortunate in my two Assistants, for they have both disposed of their work in a highly satisfactory manner, and in every way aided me cordially. My Treasury Deputy Collector, Mr. J. F. Fernandez, is, I believe, well known as an officer of unusual application and accuracy. He has well maintained his claim to the very high encomiums heretofore passed on him, and more I could scarcely say. It is not within the province of a Salt Deputy Collector to do much more than his own proper duties; to those Mr. J. Ball has given a business-like and close attention, and whenever it was open to me to avail myself of his aid in other matters, it was always willingly and thoroughly rendered. He is very prompt as well as thorough in his disposal of work, and has decidedly good abilities. I have found him a reliable officer, well worthy of any confidence reposed in him. His claims to promotion appear to me to have been somewhat lost sight of.

By the death of my late Serishtadar Ankola Rudrappa, I have lost a man of high character and courage with much experience.

The Tahsildars have given me satisfaction. The remarks which I have entered regarding each in the Service Register are the following:—

Tombat Suba Row, Tahsildar of Cassergode—Able, gentlemanly, master of his office and his talook; liked and respected by the people; cannot ride and might be more active.

Gollarkeri Narayan Row—Both able and energetic; moves well about his talook, which is in some respects a difficult one; a somewhat nervous man; over-anxious about pleasing his superiors, but by no means weak if supported; a good English scholar.

Manjeshwar Ramappa—An active and very intelligent man; a good English scholar; has given satisfaction.

Annaji Row—A very business-like and energetic officer, ignorant of English; has been selected for transfer by the Collector of Bellary.

Manki Lakshman Row, Tahsildar of Gundapur—A very well meaning diligent Officer; well acquainted with English, but endowed with but poor abilities, and very little strength of character.

Ankola Balkristnappa—An old servant of the old school, knowing only the vernacular, but bearing a good character with good abilities; unusually energetic; related to a deceased public servant who deserved well of the State.

MANGALORE,
23rd October 1868.

(Signed) H. S. THOMAS,
Acting Collector.

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(Signed) H. S. THOMAS,
Acting Collector.

SETTLEMENT REPORT

OF

MALABAR.

I HAVE the honour to submit my Annual Report on the Settlement of the Land and Sundry sources of Revenue in this district for Fusly 1277, with the prescribed Statements.

2. The Settlement of the four* talooks noted was made by me. My Sub-Collector Mr. W. Logan, the then Head Assistant Mr. Sewell, and the Deputy Collector of Wynaad Mr. Underwood, conducted the Settlements of the talooks they are or were respectively in charge of. In the issue of puttahs the course prescribed by the Board in their Circular No. XLIII., dated 14th October last, was followed.

* Calicut. Ponani.
Ernad. Cochin.
Sub-division.
Cherekal. Kurumbranad.
Kottayam.
Head Assistant's division.
Palghaut. Walluvanad.
Deputy Collector's division.
Wynaad.

The total number of puttahs issued during the year was 1,65,364. This is less than the number issued in Fusly 1276 by 1,425. The decrease is to be ascribed to the system pursued during the year with reference to the Board's Proceedings quoted above. In a large majority of cases, puttahs which had been in the names of deceased individuals were cancelled and the lands concerned included in puttahs already in the names of existing managers of families, while the number of fresh puttahs issued on the same account or owing to division of families was comparatively few.

Changes in the number and tenure of Villages.

3. There was no change either in the number or tenure of villages in this district during the year.

The Government Order, dated 6th May 1868, No. 3,312, sanctioning the incorporation of Tanur with Rayamangalum, will be carried into effect during the present Fusly.

Season.

4. The South-West Monsoon set in seasonably. The rain-fall was sufficient and continued with occasional breaks from May to September 1867. The Ranni crop yielded a good outturn. But the failure of the North-East Monsoon occasioned more or less damage to the Magarom crop throughout the district. It was especially felt in parts of the Southern talooks of Ponani, Palghaut, and Walluvanad as brought to the notice of the Board in my letter dated 26th March 1868, No. 2,627.

The fall of rain was returned at 70·33 inches or 14·75 inches less than in Fusly 1276.

The rain-fall during the past four years is shown in the subjoined Statement. I am afraid that the returns are not very reliable though when apparent mistakes or extraordinary variations occur,

...amination is called for, and the importance of accuracy is constantly impressed on the talook ...ervants:—

Months.	In 1864-65.		In 1865-66.		In 1866-67.		In 1867-68.	
	Fall of rain.							
April	1	7	2	4	0	8 8/10	1	43
May	4	5 1/4	...	...	1	4 8/10	9	02
June	36	4	29	6 4/10	22	8	24	94
July	51	1 7/10	39	1	27	2 4/10	3	99
August	26	7 13/100	16	3 2/10	9	9 5/10	13	99
September...	9	8 87/100	2	8 7/10	4	7 8/10	9	11
Total	130	26 9/10	90	3 3/10	67	1	28	48
October	7	2 29/100	8	2 5/10	12	4	6	09
November	1	4 31/100	3	4 6/10	3	3 1/10	0	66
December	0	1 7/100	0	6 3/10	2	4 6/10	0	14
January	...	...	0	6 5/10	...	...	0	09
February	0	4 5/20	...	...	...	...	...	.....
March	0	4 1/10	...	...	0	5 4/10	0	27
Total ...	8	9 21/100	13	0 1/10	18	7 8/10	7	85
Grand Total...	0	1 38/100	103	4 1/10	85	8 5/10	70	33

Sanitary state of the district.

5. The deaths by Cholera were considerably fewer than those of last year, being returned as 114 against 3,110. Small-pox, however, prevailed to a greater extent than in the last two years, as the Statement given below shows. It was especially fatal in the talooks of Cherikal, Kotteyam, Kurumbranad, Ponani, and Palghaut, in the months of January, February, March, and April 1868:—

	Cholera.			Small-pox.		
	Cases.	Deaths.	Recovered.	Cases.	Deaths.	Recovered.
In Fusly 1273	8,692	6,648	2,044	12,596	4,417	8,179
,, 1274	21,292	16,532	4,760	4,515	2,279	2,236
,, 1275	28,221	23,328	4,893	3,348	739	2,611
,, 1276	3,791	3,110	681	6,305	1,708	4,597
,, 1277	203	114	89	15,147	3,374	11,775

Prices.

6. The prices of grain fell from the abnormal height which owing to the general scarcity they had attained last year. In most talooks the prices ruling were below the average of the previous ten years, a fact attributable partly to the generally favourable character of the last season locally and in the adjacent districts from which Malabar draws largely, and also to the very considerable supplies previously imported and kept up in hope of a rise being brought into the local market, as the holders were obliged to realize, and export trade was dull:—

	Fusly 1276.	Fusly 1277.	Decrease.	Average of last 10 years.
Price of Paddy per garce, 1st sort...	264	183	81	201
Do. 2nd sort	247	178	69	188