Reports on the Settlement of Land Revenue of Madras Presidency

1875-76

(2) Part II

Sheets From 187 to 344 (End)

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SETTLEMENT REPORT

OF

CHINGLEPUT.

CONTENTS.

	Paras.		Paras.
1. Statement No. 1.—Places where Jamabundy was settled	1	16. Remissions on irrigated lands	22
2. Season	6	17. Tope Cowle	23
3. Public Health	8	18. Miscellaneous Items	24
4. Prices	9	19. Jary Muttahs	27
5. Ryots' Holdings	10	20. Quit-rent on wet and dry lands	29
6. Lands relinquished	...	21. Demand, Collection and Balance	30
7. Actual Collections	11	22. Abkári	...
8. Waste charged	12	23. Salt	31
9. Waste remitted	13	24. Salt Kudivaram	32
10. Special Products	15	25. Stamps	33
11. Progressive Cowle	16	26. Collections—Arrears and Current	34
12. Remission	17	27. Arrears Demand	36
13. Actual Cultivation, Waste charged, and Water-tax	18	28. Coercive Process	41
14. Road, &c., Funds	19	29. Village and Taluq Accounts	44
15. Remissions under all heads	21	30. Gross Collection and Charges	42
		31. Salt Transactions	45
		32. Conduct of Public Servants	59

I HAVE the honor to submit the Jamabundy Report for Fasli 1285, together with the prescribed statements.

2. STATEMENT No. 1.—Of the three taluqs in the principal division, Ponnery was settled by Mr. Melville, my *locum tenens*, prior to my rejoining the district; Trivellore by Mr. Spencer, the Assistant Collector; and Sydapet by myself; while the taluqs of the Sub-division were settled by the Acting Sub-Collector.

3. The settlement was conducted in all cases at more than one station, and sometimes at three or more places within the limits of each taluq, and every facility afforded to the ryots to attend. The average time occupied in each taluq was twenty-two days. The settlement of the Sydapet taluq occupied the longest, lasting more than seventy days; this was owing to the introduction of the new settlement and Village Cess Act (IV of 1864) in sixty-nine of the northern villages, which necessarily entailed much labor on the Taluq and Huzur establishment.

4. The number of villages under the various tenures remains the same as in last fasli.

5. PUTTAS.—The total number of puttas for the fasli is 60,959 against 59,766 in the last, showing an increase of 1,193; of these 7,222 puttas were newly issued. In 48,034 puttas, alterations in beriz have occurred, of which 20,921 were produced

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for alteration. In the remaining instances, puttas not having been produced, the alterations could not be noted in them. In 5,703 instances the beriz remained as in the preceding fasli, and required no alteration.

6. Season.—The season this year was very unfavorable even moreso than that of Fasli 1283. Both the south-west and north-east monsoons proved failures. The total registered fall of rain was inches 28·27 against inches 64·57 in the previous Fasli (1284)—a very favorable one for agricultural operations—and an average of 40·43 inches. The supply of water in the tanks fell therefore very considerably below the average, and was in some cases almost *nil*, resulting of course in a large decrease in cultivation and the grant of special remissions.

April	1875	·17
May	„	1·7
June	„	1·38
July	„	2·41
August	„	6·74
September	„	3·33
October	„	4·75
November	„	5·68
December	„	1·98
January	1876	·13
February	„	...
March	„	...
		28·27

7. There were hardly any freshes deserving the name in the different rivers of the district, and the only tanks which had water sufficient to irrigate the lands under them are those at the Red Hills and Sholaveram. The Madurantakum tank also had a fair amount of water, but this was chiefly the remnant of what had been received in the previous year, and the great Chembrambakam tank hardly received any supply.

8. *Public Health.*—Public health has been bad as was to be expected. Cholera prevailed all over the district. In some localities, it was very virulent and the death-rate proportionately high. Fever, dysentery, and small-pox also prevailed to a greater extent this year than in last, though the number of fatal cases from the last-named disease shows a marked decrease—a gratifying result attributable, I think, to increased vaccination. Cattle-disease also was rife more or less throughout the district; but the death-rate has been comparatively small. Assistance was rendered to the ryots, whose cattle were affected, by distributing medicines through the heads of villages, and by instructing them as to the proper mode of treatment.

9. Prices, Statement No. 2.—The prices of all food-grains without exception were again higher this year. The average prices of 1st and 2nd-sort paddy per garce was Rupees 150, or 92 per cent. more than the commutation rate, and Rupees 13 or 9½ per cent. more than those of last fasli. On the ten years' average the prices this year indicate a fall of 11 per cent. or Rupees 18 per garce.

10. Enclosure A, Ryots' Holdings; Statement No. 3.—The ryots' holdings this fasli, after deducting lands relinquished, &c., amount to Acres 514,716 assessed at Rupees 13,42,506, against Acres 520,508 assessed at Rupees 13,54,169, showing a decrease of Acres 5,792 assessed at Rupees 11,663. The extent of land given up during the fasli as compared with the past shows an increase of Acres 7,775 assessed at Rupees 11,447, as shown in the margin.

	Acres.	Rs.
Fasli 1284	6,414	11,878
„ 1285	14,189	23,325

11. Actual Cultivation.—The actual cultivation this year amounted to Acres 381,489 assessed at Rupees 10,47,548, showing a decrease of Acres 53,835 assessed at Rupees 1,50,005, or nearly 13 per cent. The above figures contrast unfavorably with the cultivation even of Fasli 1283, a bad year, and indicate a decrease of Acres 6,230.

12. Waste charged.—The extent of waste charged was Acres 9,154 assessed at Rupees 16,545, against Acres 81,411 assessed at Rupees 1,45,060, similarly charged in Fasli 1284. The annexed abstract gives the Taluqwar particulars of the amount so charged:—

Taluqs.	Dry.		Wet.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.
Sydapet	48	93	21	65	69	158
Ponnery	276	436	113	303	389	739
Trivellore	4,761	4,157	1,270	3,364	6,031	7,521
Chingleput	95	172	267	1,148	362	1,320
Conjeveram	389	472	500	1,937	889	2,409
Madurantakum	452	1,071	962	3,327	1,414	4,398
Total ...	6,021	6,391	3,133	10,164	9,154	16,545

13. Waste remitted.—The remissions granted on wet and dry waste this year amount to the large sum of Rupees 2,78,413 and is distributed over an area of Acres 124,073. They show an increase of Rupees 2,66,857 and Rupees 65,023 over the remissions granted in Faslis 1284 and 1283 respectively, a result attributable to adverse season. The amount remitted on dry waste alone was Rupees 88,751. The following abstract gives the Taluqwar particulars of the remission:—

Taluq.	Dry.		Wet.		Total.	
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
		Rs.		Rs.		Rs.
Sydapet	9,550	13,360	11,496	42,191	21,046	55,551
Ponnery	4,410	5,211	3,012	7,230	7,422	12,441
Trivellore	7,094	8,067	3,355	10,757	10,449	18,824
Chingleput	10,492	12,531	8,334	26,073	18,826	38,604
Conjeveram	16,986	19,217	18,120	61,215	35,006	80,432
Madurantakum	19,822	30,365	11,502	42,196	31,324	72,561
Total ...	68,254	88,751	55,819	189,662	124,073	2,78,413

14. The special remissions, which the Board were pleased to sanction on the recommendation of the late Acting Collector, were a great boon and relief to the ryots in such a season. They were given after due consideration and scrutiny; where the claims were heavy, the lands or crops were inspected by the superior officers of the taluq—Tahsildar, Deputy Tahsildar and Taluq Sheristadar.

15. Enclosure B in No. 3, Special Products.—The area cultivated with sugar-cane and cotton is generally trifling in this district, and is still more so this year, owing to the bad season. The indigo cultivation shows a decrease of Acres 1,139 assessed at Rupees 3,540.

16. Enclosure C in No. 3, Progressive Cowle.—The extent of land held on progressive cowle tenure at the beginning of the fasli was Acres 241 assessed at Rupees 366. If to the above extent be added a small grant of Acres 4, made in the Conjeveram taluq for reclaiming certain waste lands covered with prickly-pear under Board's Circular Order, No. XXXVIII. of 1874, the total area held on progressive cowle tenure this year amounts to Acres 245 assessed at Rupees 373.

17. Enclosure D in No. 3, Remissions.—This statement shows that the amount of assessment charged and remitted on portions of fields was Rupees 5,666 and Rupees 42,393, respectively.

18. Enclosure E in No. 3.—This statement shows that the actual cultivation including waste charged, and fasal and tirvajasty derived from wet and dry lands amounted to Rupees 11,59,666 or Rupees 3,87,280 less than Fasli 1284; the decrease as already remarked, is due to unfavorable season and the consequent failure of water-supply in the tanks.

19. The annexed abstract gives the general result of land revenue as compared with the past fasli:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Dry	236,588	3,31,704	161,377	2,27,716	...	...	75,211	1,03,988
Wet	280,147	10,10,909	229,266	8,36,877	...	...	50,882	1,74,532
Total ...	516,735	13,42,613	390,643	10,64,093	...	...	126,093	2,78,520
Second crop Assessment.	..	1,26,561	...	51,755	...	...	...	74,806
Charge for water on Government lands... ...	...	77,773	...	43,818	...	...	...	33,954
Road Fund	...	87,511	...	1,28,095	...	40,584	...	...
Merah	...	1,75,916	...	1,00,039	...	...	...	75,877
Merah to Village Servants under Act IV. of 1864.	...	...	...	4,642	...	4,642	...	...
Total ...	...	13,19,373	...	13,92,442	...	45,226	...	4,63,157
Remissions.								
Road Fund	...	87,511	...	1,28,095	...	40,584	...	...
Merah and the Village Cess...	...	1,90,225	...	1,16,717	...	...	...	73,508
Other Remission	...	54,295	...	2,56,972	...	2,02,677	...	...
Total ...	...	3,32,031	...	5,01,784	...	2,43,261	...	73,508
Ryotwar...	...	14,78,342	...	8,99,658	...	...	...	5,87,684
Miscellaneous	...	1,35,746	...	92,361	...	...	...	43,385
Total ...	...	16,14,088	...	9,83,019	...	...	...	6,31,069

As was to be expected in a season of drought like the past, there is a falling off under all items of revenue as entered above but one, viz., Road Fund. Under this head there is an increase of Rupees 40,584 due to the cess on Jary Muttahs and Shrotriems on account of Fasli 1284 having been only fixed and brought to account during the current year, owing to delay on the part of the proprietors to render the necessary returns.

20. The appended abstract shows the principal sources of irrigation with the revenue derived therefrom:—

Description of Tank.	Number of Villages.	Ayacut.		Holdings in Fasli 1284.		Cultivation.		Holdings in Fasli 1285.		Cultivation.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
			Rs.		Rs.		Rs.		Rs.		Rs.
Chembrambakam Tank ...	33	9,675	47,830	9,330	50,588	8,901	48,513	9,315	49,789	4,980	29,625
Ambathoor Tank	6	2,327	6,400	1,723	4,919	1,562	4,508	2,192	6,160	1,636	4,764
Polal Tank...	10	2,984	11,134	2,433	9,964	2,288	9,577	2,649	11,690	2,566	11,395
Nemum Tank	6	1,606	7,898	1,531	8,829	1,455	8,484	1,529	8,891	914	5,725
Madurantakam Tank ...	20	6,130	18,523	4,686	17,649	4,206	16,618	4,666	16,996	3,825	14,865
Ootramallur Tank	3	5,644	20,666	3,671	16,872	3,542	16,433	3,769	14,920	2,844	11,719
Damel Tank	1	2,166	8,675	2,044	9,401	1,993	9,173	1,442	5,850	1,245	5,544
Tennery Tank	20	4,663	14,290	3,953	14,454	2,961	12,730	3,994	18,053	2,454	9,270
Sreeperumudur Tank ...	1	1,111	4,848	1,095	6,317	1,051	6,207	1,094	4,897	982	4,533
Manimangalam Tank ...	5	2,006	9,742	1,563	9,115	1,404	8,783	1,475	7,570	1,107	5,682
Cooum Tank	8	2,140	10,423	2,040	11,995	1,923	11,550	2,021	11,905	1,303	7,770
Chinnambeda Tank... ...	1	1,706	9,616	1,395	8,784	1,318	8,426	1,359	8,898	1,242	8,359
Vullur Anicut	1	1,983	8,699	1,466	6,879	1,321	6,241	1,456	6,823	1,235	5,979

There is a marked falling off in the revenue under all the important works of irrigation except under Polal (Red Hills) and Ambathoor tanks; the increase, amounting in the former case to Rupees 1,818, and in the latter to Rupees 256, is due partly to extended cultivation, but chiefly to the introduction of the new settlement.

21. Remissions under all Heads, Statement No. 4.—The remissions under all heads with the exception of those granted on waste amount to Rupees 2,69,008. Adding waste, the total is Rupees 5,47,421, of which Rupees 4,95,476 were remitted solely on account of adverse season, being rather more than a third of the total holding! The decrease under the head "Tirvah Cummee" is due to the 20 per cent. remission usually given on Manavary lands having been done away with in the sixty-nine northern villages of the Sydapet taluq, where the new settlement was introduced, while the increase under Withered Crop (Shavy) and loss of produce (Palanashtam), amounting to Rupees 1,52,139 and Rupees 52,509, respectively, was due to bad season.

22. Enclosure A to No. 4, Remissions on irrigated Lands.—This return shows that of the total remissions entered in Statement No. 4, the amount remitted on irrigated lands is Rupees 2,30,940 and that on unirrigated, Rupees 26,032.

23. Tope Cowle.—The extent of land held on Tope Cowle amounts to Acres 9,070 assessed at Rupees 10,293, or Acres 227 assessed at Rupees 1,158 less than the holding of last fasli. This falling off is due partly to lands, held on this tenure, having been resigned, and partly to full assessment having been charged in a few cases owing to failure on the part of the cowle-holders to plant according to the terms of the cowle.

24. Miscellaneous Items, Statement No. 5.—The total demand under the head Miscellaneous amounts to Rupees 92,361, being a decrease of Rupees 43,385 or 32 per cent. of the beriz of last fasli. The decrease in question has occurred naturally enough in a bad season like the present under the following heads:—

(1.) Cultivation after Jamabundy.
(2.) Unauthorized Cultivation.
(3.) Water-tax on Zemindari and Inam lands and
(4.) "Excess collections" over the demand.

25. Enclosure A in No. 5.—This statement shows that the Miscellaneous Revenue, after deducting remissions, amounts to Rupees 92,361, the details of which are given in Enclosure B. to No. 5.

Vide Board's Procs., dated 3rd March 1867.

26. The annexed abstract shows the extent of Inam land on which fasal and tirvajasty have been collected:—

	Acres.	Rs.
Fasaljasty or 2nd-crop assessment on one crop Inam land ...	1,456	3,162
Tirvajasty or water-charge on dry Inam lands	479	1,316
Total...	1,935	4,478

27. Jary Muttahs, Statement No. 6.—The demand against Jary Muttahs and Shrotriems this fasli amounts to Rupees 1,86,411, showing a net decrease of Rupees 413. This is owing to reductions made in the peishcush and quit-rent of several proprietary estates in consequence of lands taken up for public purposes. I annex the names of the estates and the amount of quit-rent or peishcush reduced:—

Taluq.	Name of the Estate.	Amount of Quit-rent or Peishcush reduced.	Date of Sanction.
		Rs. A. P.	
Chingleput	Arambakam Muttah	251 3 5	G.O., No. 1,690, dated 25th Nov. 1875.
	Vayalur Muttah	57 15 6	Do. do.
Madurantakam ...	Seroosambaccum Muttah ...	2 15 1	Do. do.
	Choyoor Muttah	52 13 0	Do. do.
	Velayancor Muttah	11 6 4	Do. do.
		386 5 4	
Sydapet	Poolivoor Shrotriem	46 14 0	Board's Procs., No. 5,357, dated 27th June 1876.
	Pottagaram Palavarey Shrotriem.	7 4 7	Do. „ 6,553, „ 20th July 1875.
	Nungamullore Shrotriem ...	2 3 5	Do. „ 7,661, „ 23rd Aug. „
	Shrotriem Hasanapuram ...	0 1 9	Do. „ 1,483, „ 17th Feb. 1876.
Chingleput	Venjiampakam	9 0 0	Do. „ 869, „ 28th Jan. „
	Pollipettah	16 5 6	Do. „ 3,469, „ 27th April 1875.
Madarantakam ...	Tolappedu	1 9 6	Do. „ 32, „ 5th Jan. 1876.
	Cadappery	28 9 6	Do. „ 6,163, „ 8th July 1875.
	Carapettah	2 3 3	Do. „ 6,553, „ 20th „ „
Conjeveram	Padavoor	21 15 1	Do. „ 10,725, „ 1st Dec. „
	Comagambedu	33 6 6	Do. „ 11,207, „ 22nd „ „
Trivellore	Pooliyur	10 9 4	Do. „ 1,990, „ 6th Mar. „
	Amadoor	2 2 6	Do. „ „ „ „ „ „
	Damarapakam	27 6 7	Do. „ 1,989, „ 6th „ 1876.
Ponnery	Poodooveil	3 6 9	Do. „ 7,550, „ 19th Aug. 1875.
	Total ...	213 2 3	

28. Additions have also been made to the quit-rent and peishcush of certain Shrotriems and a Jary Muttah, in consequence of the proprietors having undertaken to collect the assessment of certain sundry Inams which lapsed to Government for want of legal heirs; the names of these estates are as below:—

Trivellore.—Shrotriem Damarapakam, Rupees 26-13-5. Board's Proceedings, No. 798, dated 27th January 1876.

Ponnery.—Attipattoo and Nandiampakam, Rupees 157-2-5. Board's Proceedings, No. 3,325, dated 19th November 1874.

Conjeveram.—Jamoonampattu Muttah, Rupees 2-11-0.

In the case of Jamoonampattu Muttah the addition to peishcush was made under the orders of the Sub-Collector. It appears that certain sundry Inams, assessed at

Rupees 2-11-0, which lapsed to Government some years ago, had been waste till recently, when a durkhast was made for the same by two ryots, and the land made over to the Durkhastdars under the rules, subject to their paying the taram assessment to the Zemindar, who has agreed to pay an equivalent sum to Government with his peishcush.

29. Enclosure A in No. 6, Quit-rent on Wet and Dry lands.—This statement shows that the proportion of quit-rent collected on wet and dry Inam lands is Rupees 59,351 and 16,494, respectively.

Vide Board's Circular Memorandum, dated 11th June 1873, No. 824.

30. Statement No. 7.—The demand of the fasli from all sources amounts to Rupees 43,67,746, showing a net decrease of Rupees 4,54,898 or 9 per cent.

The annexed abstract gives the details of the demand in a comparative form:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Jary Muttahs	1,06,463	1,06,079	...	384
Shrotriems	75,874	75,845	...	29
Ryotwar	14,78,342	8,90,658	...	5,87,684
Miscellaneous	1,35,746	92,361	...	43,385
Total ...	17,96,425	11,64,943	...	6,31,482
Abkári	2,20,147	2,10,146	...	10,001
Salt	27,04,709	28,85,035	1,80,326	...
Stamps	1,01,363	1,07,622	6,259	...
Total ...	48,22,644	43,67,746	1,86,585	6,41,483
Net decrease ...	...	...	...	4,54,898

The falling off in the demand under Land Revenue has already been accounted for. The decrease under Abkári is only nominal and is due to a sum of Rupees 41,482, being the balance of duty owed by the renter at the end of Fasli 1283 having been included in the demand for Fasli 1284; there was really an increase of Rupees 31,481 attributable to the enhanced excise duty collected on arrack, and the smaller percentage of profit allowed to the renter from the gross collections on toddy.

31. *Salt.*—Salt revenue this year shows an increase of Rupees 1,80,326 or 7 per cent., which is owing to larger quantities of salt having been sent out or exported by rail and sea, respectively. There has also been a proportionate rise under the head "Home Consumption." These results are due to competition among the wholesale merchants. The stock of salt on the 1st July 1875, and the quantity received into store during the fasli, are as below:—

	Maunds.
Stock on the 1st July 1875	1,495,779
Quantity received into store	2,238,557
Total ...	3,734,336

The above figures show an increase of maunds 270,072 over the storage of last fasli, due to favorable season for salt manufacture and to increased attention paid by the

Salt Department to the manufacturing operations. Credit is due to the boat contractor who transported the salt from the pans to the Madras Cotaur more expeditiously than in any preceding fasli.

32. The kudivaram and other items of expenditure debitable to Salt Revenue is as per margin, amounting to Rs. 4,79,490, or 70 per cent. more than the expenditure of last year, which is attributable to larger manufacture.

	Rs.
Kudivaram	2,78,572
Charges of Storage	93,854
Contingencies including petty constructions	60,689
Other charges	46,375
Total ...	4,79,490

33. *Stamps*—The stamp revenue this year shows an increase of Rs. 6,259 or 6 per cent. over the revenue of Fasli 1284, the result of better administration of the Stamp Law and rules.

34. Collections.—The appended abstract gives the total collections from all sources of revenue both current and arrears:—

No. 7. B.

Items.	Fasli 1284.			Fasli 1285.			Difference.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently assessed	37,071	89,273	1,26,344	15,561	82,104	97,665	...	28,679
Jodi on Shrotriem and Inam Villages.	40,474	59,526	1,00,000	15,509	58,000	73,509	...	26,491
Ryotwar	2,75,626	13,49,694	16,25,320	1,25,994	7,61,125	8,87,119	...	7,38,201
Miscellaneous Items.	69,024	94,069	1,63,093	36,537	53,646	90,183	...	72,910
Total ...	4,22,195	15,92,562	20,14,757	1,93,601	9,54,875	11,48,476	...	8,66,281
Excise on Spirits and Drugs	...	1,85,099	1,85,099	35,048	1,98,378	2,33,426	48,327	...
Salt	...	27,04,709	27,04,709	...	28,85,035	28,85,035	1,80,526	...
Stamps'	...	1,01,363	1,01,363	...	1,07,622	1,07,622	6,259	...
Income-tax	375	...	375	165	...	165	...	210
Total ...	4,22,570	45,83,733	50,06,303	2,28,814	41,45,910	43,74,724	2,34,912	8,66,491

35. Current Demand.—Of the total demand of Rupees 43,67,746, Rs. 41,45,910 or 95 per cent. were collected within fasli, leaving a balance of Rupees 2,21,836 on the 1st July 1876. A very considerable portion of the above sum having been subsequently collected, the balance on the 1st November amounted to Rupees 71,321, or $1\frac{1}{2}$ per cent. of the total beriz of the fasli. The details of this last-named balance are as below:—

	Rs.
Jary Muttahs	9,773
Shrotriem	7,472
Ryotwar	35,795
Miscellaneous	18,281
Total ...	71,321

36. Arrear Demand.—The arrears at the beginning of the fasli were Rupees 4,06,572-14-4, of which Rupees 2,28,814-1-5 were collected within the fasli and

Rupees 21,077-15-6 were written off the accounts as per sanction of Government quoted in the margin, so that on the 1st July last there was a balance of Rs. 1,56,680-13-5; deducting from this Rupees 17,963-12-7, being collections up to 31st October, and Rupees 45,471-2-0 written off in the accounts of October last, the net balance on the 1st November amounted to Rupees 93,245-14-10, and but for the very unfavorable season, this amount would have been much further reduced.

G.O., No. 1,314, dated 2nd September 1875.
Board's Proceedings, No. 3,067, dated 9th November 1875.

G.O., No. 901, dated 5th July 1876.
Board's Proceedings, No. 2,088, dated 16th August 1876.

37. The appended statement gives the details of the last-named sum, distinguishing the recoverable portion from that which is irrecoverable:—

	Recoverable.			Irrecoverable.		
	Rs.	A.	P.	Rs.	A.	P.
Jary Muttah	7,779	6	5	...	...	...
Shrotriem	3,332	13	0	102	8	5
Ryotwar	34,251	3	9	19,211	4	5
Miscellaneous	19,318	9	2	9,250	1	8
Total ...	64,682	0	4	28,563	14	6

38. Of the recoverable arrears outstanding against Jary Muttahs, Rupees 6,506 are due on the estates named in the margin, in which lands were taken up for the Chembrambakum Project, but for which compensation has not as yet been settled; and, pending the disposal of the claims to compensation, the proprietors have been permitted to withhold the payment of the amount. The necessary data for settling the compensation in question is under active preparation, and adjustment will be made before the close of this fasli. Of the remainder, a sum of Rupees 428 is due on the minor estate of Soranjery, the adjustment of which is delayed for want of sufficient funds to the credit of the estate; a circumstance due to the impoverished condition of the estate, caused chiefly by squabbles between the late executors. The balance, Rupees 845, is in course of collection by coercive means.

Chembrambakum. Keevalur. Palanjoo. Kundigay.

39. Of the Shrotriem arrears, Rupees 2,184 have been withheld by proprietors, pending the settlement of their claims to compensation; Rupees 102-8-5 are irrecoverable, owing to lands of equal value having been taken up from the Pooliyur Shrotriem, Sydapet taluq, for public purposes; and the balance Rupees 1,149, consisting chiefly of petty sums due on sundry Inams, is in course of realization.

40. The irrecoverable arrears under Ryotwar and Miscellaneous amount to Rupees 28,461-6-1, the Fasliwar particulars of which are given in Statement No. 8, to which a memorandum is appended showing details. I request the sanction of the

Board for writing off this amount. The following abstract shows collections Taluqwar, both current and arrears, as compared with the past fasli :—

Taluq.	Fasli 1284.			Fasli 1285.			Comparison.		
	Demand—Current and Arrears.	Collections.	Percentage.	Demand—Current and Arrears.	Collections.	Percentage.	Increase.	Decrease.	Percentage between Columns 3 and 6.
	Rs.	Rs.		Rs	Rs.		Rs.	Rs.	
Sydapet	4,32,461	3,07,783	73½	2,57,368	1,50,922	59	...	1,56,861	51
Trivellore... ...	3,76,940	2,79,287	74	3,12,755	2,37,792	76	...	41,495	15
Ponnery	2,91,614	2,16,719	74	2,43,304	1,77,097	73	...	39,622	18
Chinglepnt ...	3,10,145	2,87,467	92½	1,55,772	78,333	50	...	2,09,134	73
Conjeveram ..	5,38,472	4,89,162	91	2,85,611	2,34,755	82	...	2,54,407	52
Madurantakum...	4,46,918	4,32,986	97	2,78,710	2,66,718	96	...	1,64,263	38
Total ...	23,96,550	20,13,404	84	15,33,520	11,47,617	75	...	8,65,787	43

41. Enclosure A in No. 8, Coercive Process.—This statement contains the details connected with the issue of coercive process and has been prepared in accordance with the form circulated by the Board with their circular memorandum, No. 870, dated 1st June last. I would observe, however, that the total number of cases in which the above process had to be resorted to was 22,804 against 22,392 last year, the value of property both personal and real sold, being Rupees 1,16,699 against Rupees 1,89,085.

42. Gross Collections.—The collections from all sources amounted to Rupees 43,74,724, showing a net decrease of Rupees 6,31,579 or 12½ per cent. on those of the preceding fasli, the falling off being chiefly in land revenue as already remarked.

43. The charges of the year amount to Rupees 6,58,622, being a net increase of Rupees 1,94,439 or 42 per cent. over those of the past, due chiefly to larger expenditure on account of salt kudivaram. Deducting the charges from the gross collections, the net revenue amounts to Rupees 37,16,102.

44. Village and Taluq Accounts.—The village and taluq accounts are kept correctly. The endeavors made of late years to check erasures and alterations in the accounts have been attended with good results.

45. The Deputy Collector in charge of the Treasury inspected the taluq treasuries at Chingleput and Ponnery during the year, examined the treasury accounts and the accounts of a few of the Curnams, and has reported favorably.

46. Statement Nos. 10 and 11.—These statements showing the transactions connected with Salt, and Statement No. 12 showing the Taluqwar collections under all sources of revenue, are herewith sent. They call for no special remarks.

47. The following abstract shows the names of public servants who have acquired landed property during the year, and the extent of the same :—

Name of the Officer.	Taluq in which the Land was acquired.	Village.	How acquired.	Extent in Cawnies.
Rama Row, Clerk, Trivellore Taluq.	Trivellore	Periacuppam	By purchase	1 4 10
Veeraswamy Pillay, Clerk, Chingleput Taluq	Chingleput	Guntoor	House site granted free...	0 7 0
Jagannatha Pillay, Clerk, Madurantakum Taluq.	Conjeveram	Perambakam	By gift	3 0 4
Ramanuja Pillay, Revenue Inspector, Sydapet Taluq.	Sydapet	Kunnathoor	By purchase and by Durkhast.	6 4 0

48. The usual statement of costs awarded for Government in civil suits and the amount realized during the fasli is herewith sent. At the beginning of the fasli there was an outstanding balance of Rupees 869-12-11, adding to this the amounts awarded during the fasli, Rupees 501-11-7, the total to be collected was Rupees 1,371-8-6. Of this sum, Rupees 423-5-2 were realized within the fasli, leaving a balance of Rs. 948-3-4 for collection on the 1st July last; a further sum of Rupees 77-11-5 having been since realized, the balance on the 1st November 1876 amounted to Rupees 870-7-11.

49. I send, herewith, the Acting Sub-Collector's report on the settlement of the Sub-division taluqs. Referring to Mr. McCarthy's remarks at paragraph 5, I have the honor to state that I have not made any alteration in the number of villages under different tenures in the statement now sent. As the subject requires further explanation, I thought it best to defer the question till next fasli, when the quinquennial returns fall due.

50. My best thanks are due to Messrs. McCarthy and Spencer, Acting Sub and Assistant Collectors, for their assistance. Mr. McCarthy has a heavy charge and works it very efficiently. My acknowledgements are further due to Mr. Smith, Treasury Deputy Collector, and Vencatesiah, Deputy Collector for General Duty; the latter has continued to do a great deal of compensation work in addition to the ordinary duties of the General Deputy Collector, to which post he was transferred on the abolition, in January last, of the Special Deputy attached to this district. My Sheristadar, A. Kristnamah, also deserves notice; he has worked hard and well, and given me much general assistance.

Sydapet, (Signed) R. W. BARLOW,
29th November 1876. Collector.

SUB-COLLECTORATE.

I HAVE the honor to submit the report on the annual settlement of the Sub-division, together with the usual statements, fifteen in number, for Fasli 1285 (A.D., 1875-76).

2. The figures exhibited in this report as belonging to the preceding Fasli (1284) relate to all the taluqs of the Sub-division, though the report of that fasli related only to the two taluqs of Chingleput and Conjeveram.

3. PLACES AT WHICH SETTLEMENT WAS MADE.—The Statement No. I will show the places at, and the aggregate dates on, which the settlement of each taluq was conducted.

Chingleput	13
Conjeveram	11
Madurantakum	15
Total ...	39

The number of days spent in settling the claims for remission, and the disposal of disputes connected with the settlement in person and in public, is thirty-nine* as will be seen from the last column of the statement under notice.

4. TERRITORIAL CHANGES.—There has been no change under this head during the fasli under report.

5. FLUCTUATIONS IN THE NUMBER AND TENURE OF VILLAGES.—Under the head of Ryotwar, there was an increase of one-and-half villages, while under that of Shrotriem, there was a decrease of four-and-half villages which is accounted for as follows :—

A moiety in each of the three villages of Nattanullur, Tenambakam, and Pondur in the Conjeveram taluq, belongs to Shrotriem tenure, while the other half is held under Ryotwar tenure. Until Fasli 1284, the number of these villages was taken at one-and-half under Shrotriem and one-and-half under Ryotwar. In an order issued by Major Stuart, Acting Deputy Director of Revenue Settlement, to the Conjeveram Tahsildar, dated 13th March 1876, No. 180-69, that officer directed that the above mentioned three villages should be included under Ryotwar only, but I have included them both under Ryotwar and under Shrotriem, as distinct accounts are kept in the taluq with reference to their tenure. Hence the increase of one-and-half in the number of Ryotwar villages. The number of Shrotriem villages in the Conjeveram taluq in Fasli 1284 was seventy-five and half. This includes one-and-half appertaining to Nattanullur and two other villages above mentioned. As they are treated as three villages, the total number is raised to seventy-seven. Deducting six from this, being quintuple and double numbers given to certain villages, the net number of Shrotriem villages is seventy-one. This reduction of six is made with reference to Major Stuart's order above quoted. Hence the decrease of four-and-half under the head Shrotriem. The number of villages in the Chingleput and Madurantakum taluqs

emained as in the preceding fasli. There was no change in the tenure of villages which stood as follows :—

Ryotwar Villages	985
Permanently-settled Villages	236
Shrotriem Villages	165
Villages rented for more than a year	5
Amani	1
Total ...	1,392

6. PUTTAS.—The total number of Ryotwar puttas in the year under report was 30,293. Of these, 2,702 were new, 12,139 were modified by additional entries, while 15,452 remained unchanged. Last fasli these figures stood at 15,704, 13,569, and 2,646, respectively. The total number of puttas in the year under report, as compared with that of last year, shows a decrease of 1,626. The reason of this decrease is chiefly that the total number of puttas in the last year included 2,328 miscellaneous puttas, while such were not granted during the year under report.

7. SEASON.—The season was on the whole very unfavorable owing to the failure of rain. The rain-fall was less even than that of Fasli 1283, which was also a bad year, and the tanks, &c., have in consequence received a very inadequate supply throughout the Sub-division. The season was in fact a particularly bad one. The result of this was, that in all the taluqs a great portion of the ryots' holdings, both nunjah and punjah, had to be left waste during the fasli. The actual cultivation of nunjah was much less than that of Fasli 1283. The freshes in the Palar were very scanty.

8. *Sanitary Condition.*—The sanitary condition of the Sub-division was not good. Cholera prevailed to a great extent all over the division, especially in the Conjeveram and Madurantakum taluqs. The Hospital Assistant attached to this office was, for some time in the year, detailed to attend upon cholera patients in those two taluqs. Relief was also afforded to the people in the shape of grants-in-aid for the excavation of ponds, &c., in cases where there was great scarcity of water. This was done by a contribution from the Local Funds.

9. *Loss of Cattle.*—There were very few cases of mortality among cattle from Vekkei and other diseases.

10. *Prices of Grain.*—The following statement will show the average prices of the chief grains for the year as compared with those of last year. It will be seen, from this statement, that the prices of almost all grains rose considerably. The increase which varies from 3 to 15 per cent. is attributable to the unfavorable character of the season :—

Fasli.	Paddy.		Rice.		Raggi.	Horse-gram.	Wheat.	Black-gram.	Cum-boo.
	1st Sort.	2nd Sort.	1st Sort.	2nd Sort.					
1284	141	123	324	297	194	266	594	413	...
1285	154	142	340	319	214	276	461	385	288

11. Ryots' Holdings.—The Ryotwar holdings, as they stood at the beginning of the fasli and the subsequent changes therein, are given at length in Statement No. 3. The subjoined abstract statement will, however, show the extent of ryots' holdings at the commencement of the fasli under report, and the subsequent changes therein, as compared with the result of the preceding fasli:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ryots' Holdings at the beginning of fasli..	265,954	7,69,897	277,254	7,69,330	11,300	.....	.....	567
Deduct Land relinquished	18,603	42,368	17,209	39,317	.....	.....	1,394	3,051
Remaining ...	247,351	7,27,529	260,045	7,30,013	12,694	2,484	.....	.....
Add land newly taken up	29,902	41,800	15,753	38,013	.....	.....	14,149	3,787
Total Holdings ...	277,253	7,69,329	275,798	7,68,026	.....	.....	1,455	1,303
Waste remitted	1,861	6,643	69,812	1,62,243	67,951	1,55,595	.....	.....
Remaining settlement...	275,392	7,62,681	205,986	6,05,783	.....	.....	69,406	1,56,898
Actual cultivation...	225,504	6,70,532	203,322	5,97,686	.....	.....	22,182	72,846
Waste charged	49,888	92,149	2,664	8,097	.....	.....	47,224	84,052

12. The total extent of land in such holdings at the beginning of the fasli under report was Acres 277,254 assessed at Rupees 7,69,330. Of this, Acres 7,276 of punjah land assessed at Rupees 10,602, and Acres 1,188 of nunjah land with an assessment of Rupees 3,623, were relinquished; and 8,745 Acres, bearing an assessment of Rupees 25,092, were transferred by sale and otherwise as particularized in Enclosure A. to Statement No. 3. Acres 5,643 of punjah land assessed at Rupees 8,428, and 1,989 Acres of nunjah land assessed at Rupees 5,691, were newly taken up, and 8,121 Acres, bearing an assessment of Rupees 23,894, were obtained by sales and in other ways. It will thus be seen that the total extent of land in the holdings of ryots at the close of the fasli under report was Acres 275,798 assessed at Rupees 7,68,026, being a net decrease of 1,450 Acres assessed at Rupees 1,300. This is mainly due to the following causes:—

1*st*.—The extent of lands (previously bought by Government at a nominal price) which were sold during the year is much less than what was bought under that head, being a decrease of 488 Acres assessed at Rupees 846.

2*ndly*.—The extent of lands taken up on durkhast was also less than the extent relinquished by the ryots, the result being a decrease of 832 Acres, bearing a net assessment of Rupees 106.

3*rdly*.—About 111 Acres, assessed at Rupees 384, were taken up for public purposes, *i.e.*, South Indian Railway and Ootranmarur and Tirukalikondram roads.

13. Actual Cultivation.—A statement of actual cultivation in the fasli under report, compared with that of the preceding fasli, is given below, from which it will be observed that, during the fasli under report, there was a falling off in every item, the total amounting to Rupees 1,59,585, and the decrease in extent being 22,000 Acres in

round numbers. This extraordinary decrease is no doubt due to the unfavorable character of the season as described in paragraph 7:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Punjah...	83,851	1,19,916	77,769	1,12,655	.....	.....	6,082	7,261
Nunjah	1,41,653	5,50,616	125,553	4,85,031	.....	.....	16,100	65,585
Total...	225,504	6,70,532	203,322	5,97,686	.....	.....	22,182	72,846
Fasaljasty	.....	88,185	.....	26,092	.....	.....	.....	62,183
Tirvajasty	.....	42,608	.....	21,826	.....	.....	.....	20,782
Water-tax	.....	3,774	.....	.....	.....	.....	.....	3,774
Total...	.....	1,34,567	.....	47,828	.....	.....	.....	86,739
Grand Total...	.....	8,05,099	.....	6,45,514	.....	.....	.....	1,59,585

14. Special Products.—The cultivation of special products is given in Enclosure B. to Statement No. 3. From this, it will be seen that there was an increase of 286 Acres in the extent of land cultivated with indigo, but a decrease of 129 Rupees in the assessment. The cultivation of sugar-cane and cotton being small, requires no notice.

15. Progressive Cowles.—No assignment was made under this head during the year under report.

16. Waste charged and Waste remitted.—Subjoined is a statement showing in detail the extent of waste charged and of waste remitted, from which it will be seen that there is a large decrease of Rupees 84,052 under the head of "Waste charged," while under the head of Waste remitted the increase is unusually large, amounting to Rupees 1,55,595. The decrease in the former item is owing principally to the relaxation of the rule charging dry waste including Shamlat as well as wet Shamlat waste. It is partly accounted for by the fact that the extent of land under actual cultivation during the year under report was smaller than that in the preceding fasli by Acres 22,182 assessed at Rupees 72,846. The remission on account of waste was more than twenty-four times that granted last year. This large increase is due to the fact that liberal remissions were granted this year for dry and wet lands (entire fields) left waste, under the orders of the Board of Revenue contained in their Proceedings, dated 24th January 1876, No. 205, recorded in G.O., Revenue Department, 29th idem, No. 124.

Table showing Waste charged and Waste remitted in Faslis 1284 *and* 1285.

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Waste charged	49,888	92,149	2,664	8,097	.....	.....	47,224	84,052
Waste remitted...	1,861	6,643	69,812	1,62,243	67,951	1,55,595	.....	.....

17. Other Remissions.—The annexed statement will show that there was a large increase of Rupees 1,28,024 under the head of Other Remissions for the year

under report. The amount is greater by Rupees 32,394 than the remissions granted in Fasli 1283, which was also a bad year :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Shamlat Bunjer	121	29,063	28,942	...
2. Shavi or Withered Crops	492	1,08,808	1,08,316	...
3. Cowle Remission	2,578	2,496	...	82
4. Teazagari	372	282	...	90
5. Pymash Cummee	170	158	...	12
6. Land silted	282	...	...	282
7. Tirvah Cummee...	62	68	6	...
8. Reyayat	1,290	608	...	682
9. Remission of 20 per cent. on Manavari lands.	1,910	1,718	...	192
10. Remission given to Brahmins	15	9	...	6
11. Merah to Village Servants	2,638	2,134	...	504
12. Second Crop irrigated by private wells ...	208	2,566	2,358	...
13. Percentage Remission	11,405	1,724	...	9,681
14. One-fourth Remission of Tirvajasty... ...	434	376	...	58
15. Remission granted for the cultivation of submerged lands	9	...	...	9
Total ...	21,986	1,50,010	1,39,622	11,598
Net increase ...	...	...	1,28,024	...

18. *Causes for the Increase of Remission—Shamlat Bunjer.*—A sum of Rs. 29,063 was remitted under this head against the small amount of Rupees 121 allowed in the preceding fasli. The large increase is due to the unfavorable state of the season, which necessitated the grant of special remissions under the Proceedings of the Board quoted at the close of paragraph 16.

19. *Shavi or Withered Crops.*—The amount of remission granted during the fasli under this item was also unusually large, being Rupees 1,08,808 against the small sum of Rupees 498 remitted in the previous fasli, and against Rupees 51,490 allowed in Fasli 1283. The reason for the increase in the case of Shamlat Bunjer alluded to in the preceding paragraph is equally applicable to Shavi.

20. *Tirvah Cummee.*—There is a slight increase of Rupees 6 under this item, being 68 against 62.

21. *Second Crop irrigated by private wells.*—The amount remitted under this head during the fasli under report is Rupees 2,566, being Rupees 2,358 over and above the amount (208) remitted in the previous fasli. The ryots were obliged to have recourse to their own well water as the supply in the tanks failed in several cases.

22. *Causes for the Decrease of Remission—Cowle Remission.*—There is a slight decrease of Rupees 82 this year under this item.

23. *Teazagari.*—This item is a reduction of Tirva on portions of the holdings of certain privileged classes of ryots, and under this head Rupees 282, being Rupees 90 less than the sum remitted in the previous year, was remitted during the year under report. The remission under this head will vary according to the extent of cultivation, and will cease on the introduction of new survey rates (*Vide* Proceedings of the Board, dated 10th August 1876, No. 2,031).

24. *Land silted.*—There was no remission under this head during the fasli, though a sum of Rupees 282 was remitted last year.

25. *Reyayat.*—There is a decrease of Rupees 682 under this item during the fasli, being 608 against 1,290. This item will also cease on the introduction of the settlement.

26. *Manavari Lands.*—Remission on account of Manavari lands, which were lately converted from wet into dry, amounted to Rupees 1,718, being Rupees 192 less than the amount allowed in the previous fasli. The decrease is attributable to the relinquishment of this class of lands during the fasli under report. This item is in fact a general reduction of 20 per cent. on the assessment of such lands sanctioned in G.O., dated 24th December 1870, No. 938, Revenue Department.

27. *Percentage Remission.*—The amount of remission granted under this head during the year was Rupees 1,724 against Rupees 11,405 allowed in Fasli 1284, being a decrease of Rupees 9,681. In Fasli 1824, this remission was mainly confined to villages irrigated by river channels which were damaged by excessive rains, while such was not the case during the year under report.

28. *Remission of Tirvajasty.*—There was a remission of Rupees 376 under this item, being a decrease of Rupees 58.

29. The other items call for no remarks.

30. Total Remission.—Statement No. 4 does not include remission (Rupees 1,62,243) on account of waste. By adding it to the total amount of remission in No. 4 (*i.e.*, Rupees 1,50,010), the whole sum remitted during the year under report amounts to Rupees 3,12,250 against Rupees 23,634 in Fasli 1284, and Rupees 2,26,250 in Fasli 1283, being Rupees 86,000 in excess of the total remissions in the latter fasli.

31. Demand of Land Revenue, Miscellaneous.—Statement No. 5 shows the sundry sources of land revenue. Annexed is a comparative memorandum of these :—

Items.	Demand of last Fasli.	Demand of current Fasli.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Quit-rent on Maniem lands	3,716	3,713	...	3
2. Jodi on Maniem lands	2,566	2,563	...	3
3. Cultivation after Jamabundy	11,430	556	...	10,874
4. Do. of Poramboke lands	1,235	1,750	515	...
5. Second-crop Assessment on Maniem lands...	11,455	1,917	...	9,538
6. Unauthorized Cultivation	29,117	19,200	...	9,917
7. Other Items	22,782	17,137	...	5,645
Total ...	82,301	46,836	515	35,980
Net decrease ...	...	...	...	35,465

32. *Cause for Decrease—Quit-rent on Maniem Lands.*—The beriz in the Conjeveram taluq was reduced by a sum of Rupees 4-4-0 as per Inam Commissioner's letters, dated 3rd August 1875, No. 243, and 12th February 1876, No. 33, and a similar sum was also deducted from the beriz of the Chingleput taluq, being quit-rent on Inams taken up for the South Indian Railway. Against the total decrease of Rupees 8-8-0, Rupees 5-10-8 was newly added to the beriz of Madurantakum taluq, which reduces the decrease to Rupees 2-13-4, or Rupees 3 in round numbers.

33. *Jodi on Maniem Lands.*—There was a reduction of Rupees 4-5-1 in the beriz being jodi on Barbers' and Washerman's Ardamaniems in the village of Tirumukkadu in the Madurantakum taluq (*Vide* Mr. Crole's order, No. 163 of 1875). Rupees 1-2-11 was newly added to the beriz of the Chingleput taluq during the fasli, which reduces the decrease to Rupees 3-2-2, or Rupees 3 in round numbers.

34. There is a large decrease in each of the Items 3, 5, and 6. The decrease of Rupees 10,876 in Item 3 as well as that of Rupees 9,538 in Item 5 is no doubt due to the unfavorable state of the season, while the decrease of Rupees 9,917 under the head of Unauthorized Cultivation was partly the result of prohibitory assessment having been imposed in cases of lands which were previously bought by Government. There is a slight increase of Rupees 515 under the head of Cultivation of Poramboke lands. Under the head of Other Items there is a net decrease of Rupees 5,645.

35. Settled Land Revenue.—The annexed is a comparative statement of the gross land revenue of the Sub-division, which shows a decrease of Rupees 4,06,460 :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanent Settlement ...	56,502	56,118	...	384
Jodi on Shrotriem, &c. ...	36,779	36,699	...	80
Ryotwar	8,75,262	5,03,600	...	3,71,662
Miscellaneous	81,170	46,836	...	34,334
Total ...	10,49,713	6,43,253	...	4,06,460

Under G.O., Revenue Department, dated 25th November 1875, No. 1,690, there was a reduction of Rupees 386-5-4 under the head of Peishcush due on certain lands taken up for East Coast Canal and Cheyur Salt Road. Rupees 2-11-0, being assessment on certain unclaimed Inam in the Zemin village of Jammanam, but in the Conjeveram taluq, was ordered to be paid along with the peishcush,—*vide* Sub-Collector's order, No. 1,072, dated 10th December 1875. It will thus be seen that the decrease is Rupees 383-10-4. Under Jodi on Shrotriem, &c., Rupees 79-10-10 was deducted from beriz under the orders of the Board noted below :—

			RS.	A.	P.
27th April	1875	No. 3,469	16	5	6
8th July	„	„ 6,163	28	9	6
20th do.	„	„ 6,553	2	3	3
1st December	„	„ 10,725	21	15	1
5th January	1876,	„ 32	1	9	6
28th do.	„	„ 869	9	0	0
		Total ...	79	10	10

The large decrease of Rupees 3,71,662 under Ryotwar is chiefly owing to the grant of special remissions. The decrease of Rupees 34,334 under Miscellaneous is also large. On the whole, there was a decrease of Rupees 4,06,460, while in Fasli 1283 (which was also a bad year), it was only Rupees 2,71,458.

Items.	Fasli 1276.	Fasli 1277.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	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.	RS. A. P.
Ryotwar.									
Assessment on submerged lands	... ...	... ...	... ...	... ...	... ...	... ...	... ...	3 8 2	16 5 0
Second-crop Assessment by private wells	... ...	... ...	... ...	... ...	... ...	... ...	... ...	7 6 7	7 6 7
Boundary Dispute...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	4 12 10	4 12 10
Value of land purchased by Government at a nominal price	1 7 3	... ...	... ...	... ...	... ...	2 10 6	70 11 4	65 11 6	277 3 9
Remission on account of poverty of defaulters ...	... ...	... ...	113 8 11	217 1 0	14 1 3	... ...	3,322 8 9	96 1 3	5,990 14 9
Remission of the difference between the old and new rates of assessment in the villages transferred from North Arcot to Chingleput District	... ...	... ...	3,052 6 7	... ...	302 13 2	... ...	763 3 1	1,195 9 4	1,958 11 5
Assessment on lands relinquished after the prescribed time	... ...	... ...	... ...	... ...	... ...	... ...	18 1 6	... ...	13 1 6
Assessment on sequestered Inam	... ...	... ...	... ...	... ...	... ...	... ...	14 4 0	... ...	14 4 0
Other Items including Fouri and Ferari	... ...	... ...	... ...	... ...	... ...	... ...	181 11 4	... ...	181 11 4
Total ...	1 7 2	... ...	2,165 15 6	217 1 0	316 14 5	2 10 6	4,332 3 10	1,373 1 8	8,469 6 3
Miscellaneous.									
Remission on account of poverty of defaulters ...	... ...	2 5 10	... ...	177 6 3	324 6 3	729 10 9	529 1 5	769 3 6	2,528 2 0
Do. on account of death of do.	... ...	... ...	... ...	... ...	... ...	... ...	57 1 7	... ...	57 1 7
Nominal price of land purchased on behalf of Government	11 14 7	... ...	... ...	4 4 1	8 5 10	... ...	13 15 11	319 0 2	357 8 7
Assessment remitted (after the Jamabundy) on Shavi or withered crop	... ...	... ...	... ...	26 13 5	0 2 6	... ...	... ...	118 2 6	145 2 6
Remission of the difference between the old and new rates of assessment in the villages transferred from North Arcot to Chingleput District	... ...	... ...	... ...	... ...	... ...	... ...	... ...	14 12 1	118 1 9
Assessment on lands relinquished after the prescribed date	... ...	... ...	... ...	103 5 8	... ...	... ...	... ...	... ...	... ...
Assessment on Tope Cowle remitted	... ...	... ...	... ...	... ...	... ...	... ...	... ...	42 0 9	42 0 9
Remission of Tirvajasty wrongly charged	... ...	... ...	... ...	... ...	... ...	... ...	... ...	37 2 4	37 2 4
Assessment on darkhast lands made over after the expiry of the cultivation season...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	13 5 8	13 5 8
Assessment on land taken up for road...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	262 7 2	262 7 2
Remission of assessment on Oudumotion	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 9 4	1 9 4
Quit-rents included in Boris before the Title-deed was delivered, vide Collector's letter, dated 7th February 1876, No. 214	... ...	... ...	... ...	... ...	... ...	... ...	... ...	3 3 7	3 3 7
Other Items	... ...	... ...	... ...	... ...	... ...	504 3 4	73 0 0	73 0 0	650 0 0
								13 9 7	13 9 7
Total ...	11 14 7	2 5 10	2,165 15 6	528 14 5	649 13 0	1,236 8 7	5,656 6 9	1,666 8 8	4,223 10 1
Grand Total ...	13 5 10	2 5 10	2,165 15 6	528 14 5	649 13 0	1,236 8 7	5,656 6 9	3,039 10 4	12,693 0 3

36. Principal Sources of Irrigation.—The principal sources of irrigation are entered below with the ayacut, cultivation, and revenue under each as compared with the preceding fasli:—

Taluqs.	Tanks.	Villages.	Ayacut. Extent.	Ayacut. Assessment.	Holdings, 1284. Extent.	Holdings, 1284. Assessment.	Cultivation. Extent.	Cultivation. Assessment.	Holdings, 1285. Extent.	Holdings, 1285. Assessment.	Cultivation. Extent.	Cultivation. Assessment.
			Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Madurantakum.	Madurantakum..	20	6,130	18,523	4,656	17,649	4,266	16,618	4,658	14,966	3,819	14,865
	Oorammarur ...	3	5,644	20,666	3,671	16,872	3,542	16,433	3,762	14,584	2,839	11,719
Conjevaram.	Damel*	1	2,166	8,675	2,044	9,401	1,993	9,173	1,442	5,850	1,245	5,783
	Tennari	29	4,663	14,290	3,953	14,454	2,961	12,730	3,994	13,863	2,454	9,325
	Sreeperumadur...	1	1,111	4,848	1,095	6,317	1,051	6,207	1,094	4,897	982	4,799
	Manimungalam.	5	2,006	9,742	1,563	9,115	1,044	8,783	1,475	7,570	1,106	5,683
	Kuram	8	2,140	10,423	2,040	11,995	1,923	11,550	2,021	11,095	1,303	7,704

37. Ruined Tanks.—Only one ruined tank in the Madurantakum taluq was made over under the rules during the fasli under report, as per Board's Proceedings, dated 20th August 1875, No. 7,584.

38. Demand, Collection, and Balance of Land Revenue, Miscellaneous.—Statement No. 5 shows the demand of Land Revenue, Miscellaneous. The collections under this head are given below with the demand, and the balance at the end of the fasli is Rupees 7,550:—

Taluqs.	Demand.	Collection.	Balance at the end of Fasli.	Subsequent Collection up to 31st August 1876.
	Rs.	Rs.	Rs.	Rs.
Madurantakum ...	21,077	21,068	9	...
Chingleput	10,639	1,541	9,098	4,641
Conjeveram	15,120	9,613	5,507	2,423
Total ...	46,836	32,222	14,614	7,064

39. Demand, Collection, and Balance of Zemindaries.—The current demand, collection and balance of Zemindaries, &c., villages together with arrears, are shown in the subjoined table, from which it will appear that there is an arrear of Rupees 13,028:—

Taluqs.	Current. Demand.	Current. Collection up to 31st August.	Arrears. Demand.	Arrears. Collection up to 31st August.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Madurantakum ...	38,903	38,774	899	899	129
Chingleput	17,254	16,266	1,291	880	1,399
Conjeveram	36,660	30,898	8,576	2,838	11,500
Total ...	92,817	85,938	10,766	4,617	13,028

40. The collection of Rupees 3,109-8-2 in the Conjeveram taluq was suspended under instructions from Collector, contained in his letter, dated 25th July 1876, No. 1,275. The Tahsildar of Conjeveram is unable to collect about 7,000 Rupees, as compensation has not yet been settled for the lands of certain Zemin and Shrotriem villages taken up for the Chembrambakam Tank Project. The collection of the latter amount has been suspended under Collector's order.

Vide Sub-Collector's letter, dated 9th June 1876, No. 391, and Collector's reply, dated 13th June 1876, No. 968.

41. Demand, Collection and Balance of Land Revenue from all Sources.—The marginal entries show the current demands for Faslis 1284 and 1285. The large decrease in the latter fasli is entirely owing to the unfavorable state of the season.

	Rs.
Fasli 1284	10,49,713
„ 1285	6,43,253
Decrease ...	4,06,460

42. Collection.—The subjoined is an abstract statement showing the collections as compared with those of last year:—

Items.	Fasli 1284 up to August 1875. Arrears.	Current.	Total.	Fasli 1285 up to August 1876. Arrears.	Current.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled ...	18,923	55,169	74,095	1,873	54,059	55,931	...	18,164
Jodi on Shrotriem, &c.	28,454	35,906	64,360	2,745	31,880	34,625	...	29,735
Ryotwar	1,00,678	8,72,362	9,72,640	12,139	5,00,768	5,12,907	...	4,59,733
Miscellaneous	51,194	74,967	1,26,161	15,890	39,285	55,175	...	70,986
Total ...	1,98,549	10,38,597	12,37,246	32,646	6,25,992	6,58,638	...	5,78,608

43. The collections on account of current demand were 98 per cent. in Fasli 1284, while those in Fasli 1285 amounted to 87½ per cent. within the fasli. The collection on account of arrears in Fasli 1284 was 78 per cent., while that in Fasli 1285 was 36 per cent. The collection up to the end of August is 97 per cent. of the current demand, and 43 per cent. of the arrears. The collections in the Chingleput taluq have been very unsatisfactory.

44. Balance.—The balance both on account of current demand and arrears at the end of August amounted to Rupees 61,068. Of this, Rupees 12,693 is in this report recommended to be written off, and a similar recommendation in regard to Rupees 2,698 was made in paragraph 39 of the Local Fund Report* of the Chingleput Circle for 1875-76. The total amount to be written off is therefore Rupees 15,391. The collection of about Rupees 1,900 is stated by the Tahsildars of Conjeveram and Madurantakum to be doubtful. The net balance that remains to be collected is Rupees 43,777.

*Dated 3rd October 1876, No. 384.

45. Coercive Process—Enclosure A in No. 8 will show the extent to which coercive process was employed. From this it will be seen that the amount of arrears for which property was attached was Rupees 1,47,816, and that for which property was sold, was Rupees 66,227, while the proceeds of sale amounted to Rupees 50,381, both real and personal.

46. Irrecoverable Balance.—Subjoined is a statement of the irrecoverable balances which I recommend to be written off the accounts, the total amount of which is Rupees 12,693-0-3 :—

47. Demand, Collection, and Balance of Costs awarded to Government in Civil Suits.—The statement of demand, collection, and balance of costs awarded to Government in civil suits was despatched on the 8th August 1876. The balance at the beginning of the fasli was Rupees 223-0-2. Rupees 234-9-4 was awarded within the fasli, which brings the total to Rupees 457-9-6. Of this, a sum of Rupees 142-1-8 was collected within the fasli, and Rupees 251-7-5 have been since realized. The amount remaining to be collected is only Rupees 64-0-5.

48. Taluq and Village Accounts.—The taluq and village accounts were generally found to have been properly kept.

49. Remarks on the Conduct and Qualifications of Officials of the Sub-division.—I have been pleased generally with the way things were done on the Madurantakum and Conjeveram taluqs. The Tahsildars and their subordinates have, as a rule, worked well, and those two taluqs have been kept in very good order. I cannot say as much for the Chingleput taluq, wherein as a rule the conduct of the officials as a body, from the Tahsildar downwards, has been far from satisfactory. I have been very well pleased with the Sub-division Sheristadar and other subordinates of the office, who have all given much satisfaction.

Chingleput,
25th October 1876.

(Signed) S. T. McCARTHY,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

I have the honor to submit my Jamabandi Report for Fasli 1285 (1875-76), accompanied with the usual statements from Nos. 1 to 9.

2. Annual Statement.—From Statement No. 1, which gives the particulars of the settlement of the past fasli, it will be seen that I settled the marginally-named three* taluqs, which occupied me upwards of five months altogether, commencing at Kondamma Agraharam, in the Chittoor Taluq, on the 21st January last, and ending at Mosali Madugu, in the Palmanair Taluq, on the 30th June last. The settlement of the first-named two taluqs was carried on regularly and without any impediment, whereas that of the Palmanair Taluq was twice intercepted on account of cholera breaking out amongst the village officers and ryots, who were dismissed to their villages until the epidemic had subsided, and the Jamabandi was in consequence resumed on two subsequent occasions.

* Puttoor, Wallajah, and Palmanair.

The Acting Sub-Collector, Mr. Austin, conducted the Jamabandi of three† taluqs composing his division, during a space of about four months, from 22nd January to 11th May. Mr. Cox, my Head Assistant, settled the taluqs of Wandewash and Chendraghery between the 6th and 31st March. The Jamabandi of the Poloor Taluq was conducted by Deputy Collector Iyalu Naidu in thirty-three days.

† Gudiattum, Arcot, and Vellore.

3. The same statement (No. 1) shows that, while the total number (3,059) of Ryotwar (2,934) and other (125) villages remained unchanged during the past fasli, as in the preceding year, there were, as detailed below, a few intermediate changes in the tenures of certain villages without however affecting the figures abovementioned. To the 117 "Hereditary" Shrotriem villages of Fasli 1284, was added, in Fasli 1285, one Ryotwar village (Mopireddipalli in the Chittoor Raluq) under the Inam Commissioner's Title-deed No. 4,649. Similarly out of four shrotriem villages "for one life" in the former year, one (Valavanoor in the Arcot Taluq) was removed in the latter fasli to the head of "Ryotwar"—(*vide* G.O., No. 1,193, dated 9th August 1875, communicated with Board's Proceedings, dated 26th idem, Miscellaneous No. 7,756).

4. The total number of puttas held in the entire district at the end of the past fasli appears from the above statement (No. 1) to be 204,863 which shows an increase of ninety-eight over the figures of the previous year. During the year under report,

17,931 fresh puttas were distributed, 52,548 old puttas were modified by additional entries, and 134,384 puttas of the latter description underwent no change. The first and the last of the above items show respectively an increase of 5,544 and 19,981, and the second item a decrease of 25,427 puttas as compared with the corresponding figures of Fasli 1284. The increase in the number of new puttas distributed is mainly attributable to the rigid enforcement of the Board's rules with regard to the grant of puttas in cases of unauthorized (Sevoy Jumma) cultivation, in addition to the ordinary transfers by sales, succession, &c., while the decrease in the number of old puttas modified and the increase in that of unchanged puttas is owing to the indifference and apathy shown of late years by the ryots in general in their attendance at the Jamabandi Officer's camps.

5. Season.—Special reports having from time to time been already submitted to the Board of the extremely, indeed unprecedently, disastrous nature of the season of the past fasli, it is almost superfluous for me to record here that, in my experience of nearly twenty-one years in this country, I have never met with a year so unfortunate as the one under review with regard to scarcity of water and its consequent evil effects on the cultivation. The north-east monsoon was an entire failure; not one of the rivers in the district came down in fresh during during the year; almost all the tanks were dry throughout the year; the springs in the wells failed, and little short of a water famine was felt throughout the district. A glance at the subjoined statement will show how deficient the rain-fall was during the past fasli as compared with its predecessors. The consequence was that agricultural operations were grievously retarded, the harvest of successive crops failed, prices rose, pasturage became scanty, and both man and beast suffered severely. Although subsequent to the close of the fasli there has been some rain-fall throughout the district, more especially in the southern taluqs, yet the season has by no means assumed a favorable aspect. I still entertain grave apprehensions of serious consequences from the present unsatisfactory state of things, and there can be no doubt that, unless the north-east monsoon sets in very soon (and at this moment there are, I regret to say, no signs of it) we shall have next year to cope with a famine of the most serious kind.

—	South-west Monsoon.							North-east Monsoon.							Grand Total.
	April 1875.	May "	June "	July "	August "	Sep. "	Total.	Oct. "	Nov. "	Dec. "	Jan. 1876.	Feb. "	March "	Total.	
	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.	IN.
Fasli 1281 ...	0·5	3·5	1·8	3·4	2·2	9·6	21·0	5·1	12·9	0·5	...	...	..	18·6	39·6
Do. 1282 ...	0·7	8·5	1·9	4·6	6·8	3·9	26·4	7·0	11·9	3·1	...	5·5	...	27·5	53·9
Do. 1283 ...	1·0	0·8	1.3	2·4	5·1	7·1	17·7	8·7	1·9	1·4	...	...	0·1	12·1	29·8
Do. 1284 ...	...	9·0	4·0	5·6	2·6	15·0	36·2	10·0	3·0	1·0	0·3	...	0·2	14·5	50·7
Do. 1285 ...	0·1	2·0	1·9	2·0	8·3	3·0	17·3	3·1	1·1	1·1	...	...	0·8	6·1	23·4

6. Public Health.—From the memorandum given below, it will be observed that, while in Fasli 1284 there were but eight misnamed cases of cholera, the number of deaths caused by this disease in the year under report was no less than

4,652. The epidemic made its appearance first in the Southern Taluqs in the eginning of the fasli (1285) and then gradually spread throughout the district and ntinued till the end of the year; even now it still lingers here and there. As soon as saw in the newspapers that cholera had broken out at Nagapatam in this Presidency nd in Bombay, and foresaw that the disease would eventually spread to this district, at once took the most vigorous steps to improve while there was time the sanitary ndition of the villages in each taluq. I had cholera-sheds erected everywhere for the ecommodation of cholera-stricken travellers as well of the villagers. When the isease did at last make its appearence, ample supplies of medicine were distributed to l village officers and additional medical hands were either obtained from Madras and so temporarily entertained for special cholera duty. Thus no pains were spared to nder prompt medical aid to those who were attacked with cholera. Had not these recautionary measures been adopted in time, the result would have been far worse than is now found to be. The large decrease of 1,146 deaths from small-pox during the ear is no doubt in great measure to be ascribed to the improved administration of the accine Department under the supervision of the Local Fund Boards. The decrease mortality from fever during Fasli 1285 is owing to the unusual prevalence of that sease in the preceding year. On the whole, with the exception of cholera, the general ealth of the district was satisfactory during the year under report:—

Disease.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Cholera...	8	14,652	14,644	...
Small-pox	2,039	893	...	1,146
Fever	26,359	21,272	...	5,087

7. Farm Stock.—From the statement inserted below, it will be observed that hile under every other head there is a decrease in the mortality amongst cattle, there s been an increase of 3,444 deaths among cows alone. Deficiency in pasturage roughout the district was the cause of most of these deaths:—

Description of Cattle.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Cows	4,908	8,352	3,444	...
Bullocks	8,407	6,769	...	1,638
She buffaloes	2,267	1,863	...	404
He do.	2,566	1,657	...	909
Sheep	15,328	12,854	...	2,474
Total ...	33,476	31,495	3,444	5,425
Net Decrease ...	...	...	...	1,981

8. Prices.—Statement No. 2 gives the particulars of the average prices of grain ich prevailed in the district during Fasli 1285. It will be seen that, with the exception of horse-gram, the prices of all other grains entered in the return rose considerably during the year as compared with Fasli 1284. This is, of course, due to the favorable nature of the past season.

9. RYOTS' HOLDINGS.—The accompanying Statement No. 3 shows the ryots' holdings and cultivation in the district for Fasli 1285, and its Enclosure A gives the particulars of lands given up by relinquishments, &c., and taken up on durkhast, &c. These transactions are compared below between Faslis 1284 and 1285. It will be seen from the figures that, owing to bad season, there has been the enormous increase (acres 12,400, assessed at Rupees 23,828) in the lands given up or relinquished and the decrease in those taken up was acres 10,078, Rupees 11,370. The actual ryots' holdings during the year under report shows a decrease of acres 6,548, assessed at Rupees 5,539, as compared with the preceding fasli: —

Items.	Fasli 1284.		Fasli 1285.	
	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.
Lands given up	24,030	47,450	36,430	71,278
Do. taken up	41,258	75,817	29,882	65,739
Actual Ryots' holdings ...	659,473	17,98,505	652,925	17,92,966

10. WASTE CHARGED AND REMITTED.—In the margin is compared the results under these two heads between Faslis 1284 and 1285. The increase, Rupees 36,900, under "waste charged" and Rs. 1,01,749 under "waste remitted," is due to the unfavorable character of the season. The extent to which remissions on account of *wet* waste were granted in the several taluqs of the district is shown in the margin.* The Wallajah and Arcot Taluqs having suffered the most from the effects of the drought, extensive remissions were necessarily granted in those taluqs. As already stated, I settled the taluq of Wallajah and granted the above remission, having personally satisfied myself of the necessity for the concession. The Acting Sub-Collector, Mr. Austin, granted the remissions in the Arcot Taluq. I am aware that he took every precaution to see that in no case was the boon undeserved. Next in importance come the taluqs of Wandewash and Palmanair where the remissions were granted by Mr. Cox, the Acting Head Assistant Collector, and myself, respectively. I can assure the Board that no unnecessary or invalid claims for such remissions were complied with in any instance.

—	Charge.	Remitted.
	Rs.	Rs.
Fasli 1284	1,27,364	6,432
Do. 1285...	1,64,264	1,08,181
Increase ...	36,900	1,01,749

	Rs.
*1. Wallajah...	38,458
2. Arcot	30,840
3. Wandewash	9,330
4. Palmanair	8,513
5. Vellore	5,741
6. Gudiattam	5,621
7. Chittoor	5,046
8. Poloor	4,487
9. Chendragherry	144
Total ...	1,08,180

11. Enclosure D in Statement No. 3 gives the particulars of portions of fields left waste and charged for, or the assessment of which was remitted. Under this head 12,884 acres, both wet and dry, assessed at Rupees 27,181, were charged for, and Rupees 2,725, being the assessment on 579 acres (which includes one acre of dry with one Rupee being its assessment), were remitted under special circumstances.

—	Extent.	Assessment.
		Rs.
Fasli 1284	590,044	16,64,708
Do. 1285	538,268	15,20,521
Decrease ...	51,776	1,44,187

12. ACTUAL CULTIVATION.—The marginal entries show in a comparative view the extent of actual cultivation in Fasli 1285. The decrease of acres 51,776, assessed at Rupees 1,44,187, under this head is the consequence of the unfavorable nature of the season.

13. Enclosure E in Statement No. 3 shows in one item the extent and assessment of actual cultivation and waste charged as well as the amount of Fasal jastee and Tirva jastee realized during the year. From marginal figures it will be observed that no less than Rs. 1,23,566 were lost to Government under water-rate on account of the adversity of the past season when compared with the results of the preceding year.

—	Fasli 1284.	Fasli 1285.
	Rs.	Rs.
Fasal jastee	86,248	35,410
Tirva jastee	1,37,270	64,542
Total ...	2,23,518	99,952
Decrease ...	1,23,566	

14. The result of the cultivation of special products is exhibited in the accompanying Enclosure B in Statement No. 3. Notwithstanding that the year was so unfavorable, it will be seen that there was an increase of cultivation under this head; the cause of which, however, is that the cultivation of these crops in certain Zemindaris was not included in the returns of Fasli 1284, but whereas it appears in those of the year under report:—

—	Fasli 1284.		Fasli 1285.	
	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.
Sugar-cane	4,274	28,696	4,870	33,564
Indigo	9,954	26,079	13,728	31,008
Cotton	210	506	263	668

15. Enclosure C in Statement No. 3 shows the particulars of cases of progressive cowle. In addition to the usual case of Arunnodiem in the Palmanair Taluq another cowle for ten years appears to have been sanctioned by the General Deputy Collector in the town of Arnee in the Poloor Taluq under the rules for the clearance of prickly-pear (*vide* Board's Circular Order No. XXXVIII. of 1874) I am not satisfied that the cowle ought to have been granted for such a length of time. The extent of land to be cleared being very small (Cawnies 0-13-0), and, as admitted by the Deputy Collector, the clearance having already been completed, I have reduced the term of the cowle to five years.

16. The subjoined statement of cultivation and settlement gives in an abstract view the variations in the beriz of Fasli 1285 as compared with Fasli 1284, both under Ryotwar and Miscellaneous.

Comparative Statement of Cultivation and Settlement.

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS
Dry	454,175	6,29,992	446,776	6,19,835	.....	.....	7,399	10,151
Wet	205,298	11,68,513	206,149	11,73,131	851	4,618	.....	.....
Total ...	659,473	17,98,505	652,925	17,92,966	851	4,618	7,399	10,157
Add.								
Second Crop assessment ...	.....	86,248	.....	35,410	.....	.....	.....	50,838
Water-tax	.....	1,37,270	.....	64,542	.....	.....	.....	72,728
Road Fund	.....	2,69,848	.....	2,69,615	.....	.....	.....	233
Village Service Fund ...	.....	28,089	.....	28,442	.....	353	.....	.....
Total ...	.....	23,19,960	.....	21,90,975	851	4,971	7,399	1,33,956
Deduct.								
Remission	.....	6,432	.....	1,08,181	.....	1,01,749	.....	.....
Road Fund	.....	2,69,848	.....	2,69,615	.....	.....	.....	233
Village Service Fund	.....	28,089	.....	28,442	.....	353	.....	.....
Other remissions as particularized in Statement No. 4	.....	1,11,234	.....	1,61,138	.....	49,904	.....	.....
Total ...	.....	4,15,603	.....	5,67,376	.....	1,52,006	.....	233
Remaining beriz	.....	19,04,357	.....	16,23,599	.....	.....	.....	2,80,758
Add Miscellaneous Items...	.....	1,73,106	.....	1,27,541	.....	.....	.....	45,565
Total ...	.....	20,77,463	.....	17,51,140	.....	.....	.....	3,26,323

From it it will be learned that, while there is a net decrease in the regular assessment (ryots' holding) of Rupees 5,539 and in the water-rate of Rupees 1,23,566 (Fasal jastee Rupees 50,838 *plus* Tirwa jastee Rs. 72,728), the increase in remissions is Rs. 1,51,653 (waste remissions Rupees 1,01,749 *plus* shavi, &c., remissions Rupees 49,904), thus causing a total decrease of Rupees 2,80,758 in the Ryotwar beriz of the district. If to this be added the decrease in the miscellaneous revenue of Rupees 45,565, the total reduction in the beriz of the year under review as compared with its predecessor is Rs. 3,26,323. This large decrease is solely attributable to the disastrous nature of the season.

17. Remissions.—The accompanying Statement No. 4 shows the particulars of remissions other than those for waste which is shown in Statement No. 3, and of which I have already spoken in paragraph 10 above. The important items of remission are those entered in the margin* The Taluqwar particulars of remission on account of shavi or withered crops are given in the margin†. As stated in paragraph 10 above, the large items of remissions in the first three taluqs noted in the margin were granted by myself and Messrs. Austin and Cox. I am satisfied that valid claims for this concession were alone satisfied after careful examination of the crops by competent Revenue Officers. Such large remissions for shavi and those for Tirwa commi (difference between wet and dry assessment and Fasal commi or second crop not cultivated) were, as above stated, granted owing to the unfavorable nature of the season. The other items of remission are either usual or so trifling that they call for no comment.

	RS.
*Shavy	53,772
Tirwa commi	3,196
Fasal commi	8,001
	RS.
†1. Wallajah	26,065
2. Arcot	14,960
3. Wandewash	7,186
4. Poloor	3,303
5. Gudiattam	1,092
6. Vellore	877
7. Chittoor...	259
8. Palmanair	23
9. Chendragherry	7
Total ...	53,772

18. Miscellaneous Items.—The accompanying Statement No. 5 shows the particulars of the Miscellaneous Revenue for Fasli 1285. The annexed memorandum gives in a comparative view the variations of this Revenue under its several items, some of which will be noticed below:—

Miscellaneous Items.

Items.	Demand of last fasli.	Demand of current fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
(1.) Jodi on Sundry Inams. Personal	31,372	32,349	977	...
(1.) Jodi on Sundry Inams. Service	8,688	8,319	...	369
(1.) Jodi on Sundry Inams. Dasabandum ...	3,886	3,071	...	815
(2.) Tax on trees on unassessed lands	13,053	12,710	...	343
(4.) Revenue from rented villages...	100	100	...	...
(6.) Land cultivated but not included in the Jamabandi	41,497	14,883	...	26,614
(9.) Cultivation of unclaimed Inams	18	...	...	18
(11.) Cultivation of lands belonging to Pagodas where there is no worship	60	14	...	46
(12.) Cultivation of Chuttram Inams	37	127	90	...
(14.) Rent of gardens and topes	4,986	5,102	116	...
(15.) Inam Tafferick...	...	3	3	...
(17.) Collections from Village Service Inams for Offices vacant	3,387	...	...	3,387
(18.) Revenue from sequestered Inams	1,704	1,266	...	438
(19.) Revenue from hill villages	1,735	1,743	8	...
(20.) Revenue from lands on the sides and slopes of hills..	433	396	...	37
(22.) Revenue from lands assessed at favorable rates	1,276	1,276	...	...
(30.) Rent on palmyra trees	3,357	3,984	627	...
(32.) Rent on fruit trees	579	670	91	...
(41.) Commission on distrained property ...	207	355	148	...
(42.) Commission on private estates under Circar management	301	373	72	...
(44.) Revenue fines	2,649	1,770	...	879
(45.) Savings and refunds	160	6	...	154
(46.) Excess collection over the demand... ...	290	2,337	2,047	...
(47.) Charge for water on Zemindari and Inam, &c., lands	30,010	15,492	...	14,518
(48.) Quit-rent on bungalows and gardens ...	1,551	1,551	...	...
(52.) Rattan and Coray rent	10	10	...	...
(54.) Sale proceeds of waste lands	815	544	...	271
(56.) Revenue Process Service Fees	18,019	16,884	...	1,135
(62.) Revenue Deposits forfeited	96	61	...	35
(63.) Sale proceeds of receipt and putta books.	172	270	98	...
(64.) Sale proceeds of trees	86	45	...	41
(65.) Other items	2,572	1,830	...	742
Total ...	1,73,106	1,27,541	4,277	49,842

19. (1.) JODI ON SUNDRY INAMS.—The increase of Rupees 977 under "Personal" and the decrease of Rupees 369 under "Service" Inams are due to the issue of title-deeds by the Inam Commissioner during the year. Relinquishment, &c., are also said to be a cause of the decrease under Service Inams in some instances. The decrease of Rupees 815 under "Dasabandum" Inams is chiefly attributable to diminished cultivation owing to the bad season.

20. (2.) TAX ON TREES.—The decrease of Rupees 343 is the result of the bad season, owing to which very few fresh cases of fruit-bearing trees were brought to account, and in several instances the already assessed trees either died or were so deteriorated as to be good for nothing.

21. (6.) LAND CULTIVATED BUT NOT INCLUDED IN THE JAMABANDI.—The cause of the decrease of Rupees 26,614 in this item is the result of the more regular issue of puttas in this year than in the former for such cultivation and the depressed state of agricultural operations. The sum of Rupees 14,883, however, entered under this head represents the assessment of such cases which could not, for unavoidable reasons, be disposed of at the Jamabandi.

22. (17.) COLLECTIONS FOR VILLAGE SERVICE INAMS FOR OFFICES VACANT.—The cause of the decrease of Rupees 3,387 or the absence of any demand whatever under this item is that such amounts are now credited to "Village Service Fund"—*vide* G.O., No. 1,543, dated 29th October 1875.

23. (46.) EXCESS COLLECTION OVER DEMAND.—The increase of Rupees 2,047 under this head is owing to kist collections having before the Jamabandi been made according to the beriz of the previous fasli, whereas the beriz of the fasli under report fell in consequence of the unfavorable nature of the season.

24. (47.) CHARGE FOR WATER ON ZEMINDARI AND INAM, &c., LANDS.—The large falling off of Rupees 14,518 in this item is doubtless due to the scarcity of water-supply in Government tanks whereby to irrigate Zemindari, &c., lands.

25. (56.) REVENUE PROCESS SERVICE FEES.—The decrease of Rupees 1,135 under this head shows that Process Serving Peons were employed during Fasli 1285 to a less extent than in Fasli 1284.

26. The other items in this statement call for no explanation.

27. The cause of the net decrease of Rupees 45,565 as per the above statement or in the Miscellaneous Revenue has been explained in paragraph 16 above.

28. A memorandum explaining the several items comprized under the head "Other Items" in Statement No. 5 is attached thereto.

29. Enclosure A in the above statement shows the particulars of dry and wet for the items therein contained.

30. Another enclosure is appended to Statement No. 5 which gives the particulars of remissions under this head, which amount to Rupees 471.

31. Of the accompanying Statements Nos. 6 and 7, the former shows separately the Demand, Collection, and Balance of the several Zemindaries, Polliems, Shrotriems, &c., in the district, while the latter gives the same particulars under all sources of revenue (including the above), both current and arrears. To facilitate reference a comparative abstract is given below.

Demand on all Sources Revenue.

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	4,87,597	4,86,737	...	860
Shrotriem Jodi	24,001	23,822	...	179
Ryotwar including Miscellaneous	20,77,463	17,51,139	...	3,26,324
Abkári do.	2,93,063	3,97,558	1,04,523	...
Stamps do.	1,88,443	1,98,592	10,149	...
Total ...	30,70,567	28,57,876	1,14,672	3,27,363
Net Decrease ...	...	...	...	2,12,691

32. PERMANENTLY SETTLED.—The net decrease of Rupees 860 under this head is due to reductions in the peishcush of the three estates, Nos. 1, 2, and 3, and to addition to that of the 4th estate as particularized in the margin. The reduction in the peishcush of the Arnee Jaghire consists of two items, one Rupees 513-15-9 and the other Rupees 320. The former sum represents the assessment of lands taken up in the Jaghire for roads, while the latter amount is the annual loss sustained by the Mokhassadar of Kolattoor attached to the above Jaghire in consequence of the Government having prohibited the collection of Moturpha-tax. The sum of Rupees 7-15-3 deducted from the peishcush of the Naraganti Polliem is the quit-rent on certain Inam lands taken up for a local road, and which quit-rent was payable by the Inamdar to the above estate. The sum of Rupees 25-13-3 forming the reduction in the peishcush of the Kalastri Zemindari exhibits the assessment of lands taken up for certain roads in the Nellore District. The entire peishcush of the said Zemindari belonging to that and this district being payable in the Treasury of this district only the adjustment therefore was made here. The addition of Rupees 7-14-3 to the peishcush of the Bungari Polliem is attributable to certain Kattubadi Inam lands, which were relinquished by the Inamdars, having been incorporated with the polliem lands.

	RS.	A.	P.
1. Arnee Jaghire (G.O., Nos. 1,045 and 1,138, dated respectively 12th and 28th July 1875.)	833	15	9
2. Naraganti Polliem (G.O., No. 452 31st March 1876)	7	15	3
3. Kalastri Zemindari (G.O., No. 260, 22nd February 1876)	25	13	3
Total ...	867	12	3
Deduct.			
4. Bungari Polliem (Board's Proceedings, No. 822, dated 23rd March 1876)	7	14	3
Balance ...	859	14	0
Or Rupees 860			

33. SHROTRIEM JODI.—The decrease of Rupees 179 in this item is chiefly accounted for by the fact of the Shrotriem Village of Valavanoor, in the Arcot Taluq, having been transferred to "Ryotwar" as mentioned in paragraph 3 *supra*, and of reductions made in the Jodi on certain lands taken up for roads.

34. RYOTWAR AND MISCELLANEOUS.—The large falling off of Rupees 3,26,324 in this chief item of revenue is the result of the bad season as already observed.

35. ABKARI.—Under this head, there is a large increase of Rupees 1,04,523. The greater portion of this is due to the new triennial toddy lease of the district (of

which term Fasli 1285 is the first year) having fetched nearly double (Rupees 1,20,580) the amount of the rent of Fasli 1284, which was Rupees 64,600. There appears to have also been an increase in the arrack excise revenue owing to increased rates.

36. Stamps.—The increase of Rupees 10,149 under this head is attributable to more extensive litigation in Fasli 1285 than in Fasli 1284.

37. Collections.—A comparative statement showing the state of collections during the fasli under report and during its predecessor is given below. It will be seen therefrom that, notwithstanding the past season was so bad and consequently the collection of portions of the peishcush of certain Zemindaris has been postponed as will be noticed in the next paragraph; there has been an increase of Rupees 34,522 under the head "Permanently settled." The reason of this is that the "arrears" under this head at the beginning of Fasli 1285 were much larger than those at the commencement of its predecessor, and all these arrears were recovered during the former period. The decrease in the marginally-noted items is due to a falling off in the land revenue of the year, and to the grant of extensive remissions owing to the unfavorable character of the season, and to the consequent distressed condition of the ryots. The increase under Abkari and Stamp collections have been explained in paragraphs 35 and 36 above :—

	Rs.
1. Shrotriem Jodi...	1,876
2. Ryotwar	4,13,075
3. Miscellaneous	74,555

Collections.

———	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled ...	72,666	3,64,937	4,44,603	1,22,660	3,56,465	4,79,125	34,522	...
Jodi on Shrotriem and Inam Villages	3,908	20,916	24,824	3,211	19,737	22,948	...	1,876
Ryotwar	1,90,712	18,18,435	20,09,147	60,490	15,35,582	15,96,072	...	4,13 075
Miscellaneous	71,742	1,31,711	2,03,453	34,710	94,188	1,28,898	...	74,555
Total...	3,46,028	23,35,999	26,82,027	2,21,071	20,05,972	22,27,043	34,522	4,89,506
Abkari	25,735	2,61,170	2,86,905	31,892	3,70,250	4,02,142	1,15,237	...
Income-tax	12	13	25	...	...	...	...	25
Stamps	.....	1,88,443	1,88,443	...	1,98,592	1,98,592	10,149	...
Grand Total...	3,71,775	27,85,625	31,57,400	2,52,963	25,74,814	28,27,777	1,59,908	4,89,531

38. It may be stated here that, owing to the disastrous effects of the season, the Zemindars of Kalastri and Carvetnuggur having requested that they might be permitted to liquidate the last kists of their respective peishcush with their regular kists of Fasli 1286 from January next, without interest, the Board of Revenue were pleased to sanction the arrangement in their Proceedings noted in the margin*, whereby the collection of a sum of Rupees 74,175† has been left in abeyance. Besides these gentlemen, a few other landlords of proprietory estates are in arrears to a small extent, and I am not disposed to press hardly upon them at this critical time.

* No. 1,921, dated 27th July 1876.
„ — „ 12th Sep. „

	Rs.
† Kalastri	58,792
Carvet	15,383

39. It will be seen from the following statement what balance there was under the several items of land revenue, both current and arrear, at the end of past fasli, and to what extent it has been reduced up to the end of September last. Steps have been taken for the recovery of the last-mentioned balance, except the items of peishcush referred to in paragraph 38 above, under the provisions of the Act :—

Items.	Balance.			
	Current.		Arrears.	
	At end of June 1876.	At end of Sep. 1876.	At end of June 1876.	At end of Sep. 1876.
Land Revenue.	Rs.	Rs.	Rs.	Rs.
Permanently settled...	1,30,264	75,558	.....	.....
Shrotriem Jodi	4,085	2,776	3,990	3,990
Ryotwar	88,017	34,475	1,34,008	1,32,526
Miscellaneous	33,352	14,825	38,309	34,141
Total ...	2,55,718	1,27,634	1,76,307	1,70,657

40. It will be seen from the figures given in the preceding paragraphs that the entire land revenue demand for Fasli 1285 was Rupees 22,61,690, and the current balance at end of September last Rupees 1,27,634. The percentage of the latter to the former will therefore be a little above 5. Similarly, the Ryotwar and Miscellaneous demand for the fasli under report being Rupees 17,51,139, and the balance under these heads at the end of September last Rupees 49,300, the percentage of the latter to the former is a little less than 3. Taking into consideration the disastrous nature of the season, it is really gratifying that the result of the collections is so satisfactory. This fact certainly speaks well for the Tahsildars and other Taluq Revenue Officers of the district.

41. Irrecoverable arrears recommended for Remission.—The accompanying Statement No. 8 shows the state of arrears of past faslis. Column 11 of the Statement shows the amount of irrecoverable balance now recommended for remission. The total amount (Rupees 45,046-15-2) thus recommended to be written off the accounts consists of the marginally-noted items. An explanatory memorandum giving the several causes for the remission of these sums is attached to the said statement. A few important items, however, which call for notice will be specially considered here.

	Rs.	A.	P.
1. Ryotwar	38,522	12	8
2. Miscellaneous	6,004	2	10
3. Income-tax	519	15	8
Total...	45,046	15	2

42. Items Nos. 1 and 8 (*vide* the explanatory memorandum above referred to) under "Ryotwar" amount to Rupees 13,485 and Rupees 22,192-7-7, respectively. The former sum represents the arrears of revenue from Faslis 1274 to 1284 on lands sold under Act II of 1864, and for the recovery of which no other property of any kind is possessed by the defaulters concerned. The lands in question were either purchased by Government for want of bidders and consequently the entire arrears thereon have to be remitted; or in cases where they were sold to private parties, the sale proceeds not having covered the arrears, the difference has to be written off the accounts. The other item (No. 8) of Rupees 22,192-7-7 above referred to is the second crop

assessment charged on the lands of certain villages lately transferred to the Wandewash Taluq from South Arcot, and sanction to enter the sum under the head of irrecoverable balance was granted in Board's Proceedings, No. 2,485, dated 3rd September 1875. A sum of Rs. 4,970-6-4 (Item No. 13, *vide* the explanatory memorandum above referred to) under "Miscellaneous" is also recommended to be written off on the above account. With regard to similar arrears in the Poloor Taluq a separate application will shortly be submitted, as the accounts received from that taluq have to be returned for certain explanation. The other items call for no special remarks as the causes therefor detailed in the said explanatory memorandum are considered sufficient.

43. As directed in paragraph 67 of Board's Proceedings, dated 24th May last, No. 1,357, the long outstanding balance of Rupees 519-15-8 under "Income-tax" is now recommended (*vide* Statement No. 8) to be written off the accounts. There are no means of recovering this arrear.

44. I beg to assure the Board that no item of the above arrears which can in any way be recovered is recommended to be remitted. The Taluq and the Jamabandi officers being fully satisfied on the point, the amount is pronounced irrecoverable. I request therefore that the Board of Revenue will be good enough to obtain the sanction of Government to write off the said sum of Rupees 45,046-15-2 from the accounts.

45. Revenue Processes.—Enclosure A in Statement No. 8 shows the extent to which coercive process was employed in the collection of revenue during the fasli under report. It will be seen therefrom that the number of defaulters against whom coercive processes were issued and the amount of arrears for which they were issued during Fasli 1285 were 1,11,328 and Rupees 3,18,658 against 96,946 and Rupees 3,15,476 in Fasli 1284, respectively. The increase is attributable to the bad season and consequent failure on the part of ryots to make their kist payments punctually on the prescribed dates. The actual enforcement, however, of these processes by attachment of property was only made against 23,858 defaulters for an arrear of Rupees 1,03,217, which shows that 87,470 ryots paid up Rupees 2,15,441 either prior to or immediately after the processes were shown them. The number of defaulters whose property was attached as above and the amount of such attachment are again reduced to 5,187 and Rupees 35,266 respectively when the actual sales of property in question came on. The amount actually realized by such sales of both real and personal property is Rupees 29,423. The above figures show that the result of the recourse to coercive measures in the recovery of Government revenue is satisfactory both with regard to the State and the ryots in general. I may here mention that the staff of batta peons employed for the purpose is of great use and service in this district.

46. Gross collections and charges.—The accompanying Statement No. 9 shows the particulars of gross collections and charges under different heads of revenue for Fasli 1285 as compared with its predecessor. The causes of the variations in the collections having already been explained, those of charges only will now be noticed.

47. Refunds.—The decrease of Rupees 2,248 under this head in the item of land revenue is owing to a large refund of excess collections in Fasli 1284. The decrease of Rupees 20,504 in the item excise on spirits and drugs is due to the refund in Fasli 1284 of 25 per cent. of the toddy collections made to the Abkari

Contractors, Messrs. Corbett and Morison, as per Proceedings of the Board of Revenue, No. 3,506, dated 3rd December 1874.

48. Salaries and Expenses.—The decrease of Rupees 2,547 under the head Salary of Collectors, Sub-Collectors, &c., is attributable to the payment of deputation allowance instead of the full salary to the Acting Sub-Collector during Fasli 1285. The cause of the increase of Rupees 521 under tent and house-rent allowance is the payment of house-rent to Mr. W. P. Austin, Assistant Collector of Malabar and Acting Sub-Collector of this district. On account of the payment of arrears of salary to certain officials in Fasli 1284, a sum of Rupees 239 is shown as decrease in the fasli under report under Huzoor and Taluq Establishment. An increase of Rupees 470 is shown under medical charges, as batta, &c., was paid to Hospital Assistants deputed on special duty during the prevalence of the epidemic.

49. Miscellaneous.—The increase of Rupees 3,557 under this head represents the charges incurred for the service of revenue processes.

50. Excise on Spirits and Drugs.—The increase of Rupees 60 under Contingencies is due to fees paid for the registration of muchilkas.

51. Stamps.—The increase of Rupees 233 is owing to discount paid on a large sale of Court Fees Stamps.

52. Enclosure A which accompanies this report shows the revenue results under the various chief sources of irrigation named in the margin. It will be seen that a large decrease of Rs. 1,43,281 occurred during the year under report owing to the unfavorable character of the season.

1. The Poiney Anicut.
2. The Palar do.
3. The Cheyaur do.
4. The Aliabad do.
5. The Kavaripak Tank.
6. Doosi Mamandoor Tank.
7. Cheduperi Tank.

53. Enclosure B is the Register of lands acquired by public servants during the year and calls for no remark.

54. Enclosure C is the statement showing the extent of lands granted on cowle for planting private and charitable topes, and it will be seen therefrom that during Fasli 1285 six cowles were granted in five villages for private topes and three cowles in two villages for charitable topes.

55. Enclosure D shows the particulars of transfer of wet lands to the head of dry. It will be seen from the above return that in two villages 9 acres of wet land, assessed at Rupees 18-7-11, were classed as dry, whereby the above assessment was reduced to Rupees 15-13-6. These transfers were made only after it was satisfactorily established on inquiry that the lands in question have no means of irrigation of any kind from a Government source.

56. Ruined Tanks.—The single case of ruined tank made over during the fasli to private individuals in the Palmanair Taluq received the sanction of the Board of Revenue—*vide* the marginally-noted Proceedings.

No. 6,550, dated 21st September 1874.

57. Civil Suits.—A statement showing the Demand, Collection, and Balance of costs awarded to Government in Civil Suits in which Revenue officers were parties in Fasli 1285 accompanies this report. It will be seen therefrom that out of the total

demand, including arrears, of Rupees 198-15-7, a sum of Rupees 78-14-6 has already been recovered and Rupees 120-1-1 are yet to be recovered, for which purpose steps have been taken.

58. Inspection of Taluq Treasuries.—A detailed statement showing the particulars relating to the examination of Taluq Treasuries by the Treasury Deputy Collector is herewith forwarded. It will be seen therefrom that during Fasli 1285 Mr. Marjoribanks inspected and examined the marginally-noted Taluq and Division Treasuries. The statement itself gives full information on the subject, and I therefore need only add that strict instructions have been issued to the Tahsildars and Deputy Tahsildars concerned on the various points therein referred to.

Taluqs.

1. Chendragherry.
2. Vellore.
3. Wallajah.
4. Arcot.
5. Chittoor.

Divisions.

1. Tripathy.
2. Maderpak.
3. Kalastri.
4. Naranavanum.
5. Tritany.

59. Taluq and Village Accounts.—The system works well, and year by year there is a decided improvement in the preparation by Curnams of village accounts according to the manual forms and instructions. These accounts are, as a rule, examined at the time of the Jamabandi by settling officers, and any defects or errors pointed out and rectified.

60. The Sub-Collector's Jamabandi report is herewith forwarded.

61. Conduct of Public Servants.—It affords me much pleasure to record my satisfaction at the manner in which nearly all my subordinate officers have co-operated with me in the administration of this district. Mr. A. F. Cox still continues to work most zealously and efficiently, and I am indebted to him for valuable assistance rendered in many items of work not specially pertaining to his division. My Assistant, Mr. Tremenheere, is working very satisfactorily and well. He passed the 1st Standard Examination before he had been six months in the country, and promises to be a valuable servant of Government. Of the Native officials my Huzoor Sheristadar, Kristnasami Iyer, Srinevasa Charry, Tahsildar of Wallajah, Varadaraj Reddi, Tahsildar of Arcot, Chakravarthi Nainar, Tahsildar of Chittoor, and Venkata Soobiah, Tahsildar of Gudiattum, especially deserve honorable mention. They have done excellent work to the State, and the two first-named individuals well deserve promotion to the grade of Deputy Collector.

Palmanair, (Signed) W. S. WHITESIDE,
20th October 1876. Collector.

SUB-COLLECTORATE.

I have the honor to submit the Settlement Report of the Subdivision for Fasli 1285 (1875-76) with the usual statements annexed.

2. All the taluqs in the Subdivision were settled by me. The annexed statement exhibits the stations at which the settlement was made, the number of villages comprised in each taluq, and the time occupied in each station :—

Taluqs.	Number of Villages.	Time Occupied.	Stations.	Number of Days.
1. Gudiattum	270	18th January to 17th February 1876 ...	Gudisttum	33
		19th February to 25th February 1876...		
		18th February1876	Thuthiput	1
		26th to 28th February 1876	Trivellum	3
2. Arcot	348	1st to 31st March 1876	Arcot	21
		22nd to 27th „ „	Dasi	6
		30th and 31st „ „	Trivattur	2
3. Vellore	188	25th April to 4th May 1876	Ossoor	9
		7th to 12th May 1876	Palliconda	6

There was an increase of one village in the Arcot taluq. This was owing to the resumption of the Shrotriem village of Valavanoor and incorporation with the Ryotwary villages, agreeably to the Order of Government as per margin. There were no variations in the number and tenure of villages in the other taluqs during the fasli under review.

Proceedings of Government, No. 1,193, dated 9th August 1875.

3. Puttas.—The total number of puttas distributed in the fasli was 67,951 against 68,413 of the previous fasli showing a decrease of 462. This decrease was due to the smaller extent of land taken up during the fasli on account of adverse season. A memorandum showing the number of puttas new, altered, and unaltered is given below as compared with that of the last year :—

Items.	Number of Puttas in Fasli 1285.	Number of Puttas in Fasli 1284.	Increase.	Decrease.
1. New Puttas	1,674	2,274	...	600
2. Altered	13,160	13,623	...	463
3. Unaltered	53,117	52,516	601	...
Total	67,951	68,413	601	1,063
Net decrease	...	...	...	462

There was a decrease under the first and second items, and an increase under the third item, resulting on the whole in a net decrease of 462, as already observed. The decrease under the first item was due to the unfavorable character of the season. The decrease and increase under the second and third items, respectively, are due to the attendance of a smaller number of people with puttas during the settlement under report, because they were aware that claims for remissions on account of waste and shavi, not applied for within the time prescribed by you, would not be entertained by me.

4. Season.—The season in this fasli was not at all favorable. The rainfall was very scanty. The yield was consequently very poor. There were no heavy freshes in the Palar. During the latter end of the fasli scarcity of water for man and beast was felt in the high lands of the Arcot taluq not bordering on the Palar and Cheyar, though the same was not experienced in the other two taluqs. The state of the season, the agricultural prospects, and condition of the ryots have been reported on by me in my letter to you, dated 19th April last, No. 272. A statement showing the rainfall during the fasli under report is annexed:—

Months.	Gudiattum.	Arcot.	Vellore.	Months.	Gudiattum.	Arcot.	Vellore.
July 1875...	1·8	3·6	1·7	February 1876...	...	...	...
August „ ...	10·4	11·6	10·4	March „ ...	0·4	...	...
September „ ...	5·0	3·9	4·5	April „ ...	0·4	0·3	...
October „ ...	5·5	3·0	5·9	May „ ...	1·2	5·3	3·2
November „ ...	0·1	1·1	0·5	June „ ...	2·1	1·8	3·5
December „ ...	1·1	0·4	1·4				
January 1876...	...	...	...	Total ...	28·0	31·0	31·1

The rainfall as compared with that of the last year was on the decrease. The fall is much below the average of the last five years.

5. Sanitary Condition.—The sanitary condition of the Subdivision, during the fasli under report, was extremely unfavorable.

Cholera.—Cholera in a virulent type prevailed throughout the Subdivision. It commenced about the middle of August and continued till the expiration of the fasli. Even now I receive reports of the occurrence of a few isolated cases, but not of a very serious nature. There were many deaths from this epidemic. Each of the taluqs of the Subdivision was supplied with Hospital Assistants specially detailed for this duty. Having been supplied with the requisite medicines they afforded much aid to the cholera patients, and many lives have been saved by them. No exertions were spared in affording relief to those who were suffering from this epidemic. The sanitary condition of the towns and villages generally have been attended to with considerable promptitude and care by the Taluq officers. The several stringent orders issued from time to time to the Taluq officers on the subject of paying their undivided attention to the sanitation of their respective taluqs, the occasional visits paid by us to inspect the progress of sanitation, the immediate and timely medical aid afforded to the patients tended, to a great extent, to arrest the progress of cholera, and no doubt saved many lives which would otherwise have been lost. Notwithstanding all precautions taken, the number of deaths from cholera was very large. The increase under this item was more perceptible in the taluq of Gudiattum than in Arcot or Vellore. It is to be attributed chiefly to want of exertions on the part of ryots of the remote villages to check the disease at the commencement.

Fever.—Under the head of Fever there was a decrease of 3,457 cases. This was owing to the disappearance of the epidemic which prevailed in Vellore and other places, as noticed in the last year's report.

Small-pox.—The increase under the head of Small-pox is only twenty-two in Vellore and Gudiattum taluqs. This being so small needs no explanation. Annexed

is the statement exhibiting in a comparative view the mortality from Cholera, Fever, and Small-pox:—

Taluqs.	Fasli 1284.			Fasli 1285.			Increase.			Decrease.		
	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.
Arcot	...	616	424	723	...	...	723	...	...	...	616	424
Vellore	...	3,735	26	720	2,485	31	720	...	5	...	1,250	...
Gudiattum	...	4,114	48	1,864	2,853	63	1,864	...	17	...	1,261	...
Total ...	...	8,798	498	3,307	5,341	96	3,307	...	22	...	3,457	424

6. Cattle.—The mortality among cattle was on the decrease in Arcot and Vellore taluqs, but in Gudiattum there was an increase of 1,197. As cholera, the cattle-disease also appeared to have been more serious in Gudiattum taluq than in the other two taluqs. It was probably owing to want of pasture in the outlying villages, also probably to the fact that, owing to the prevalence of cholera, many people through fear left their villages, taking no care of their cattle, and resided in the jungles for a time. Prompt measures were, however, taken under the superintendence of the Taluq officials by the village-officers for the treatment and segregation of the sick cattle. The annexed abstract of taluqwar statement shows the mortality amongst cattle:—

Taluqs.	Fasli 1285.						Comparison.	
	Cows.	Bullocks.	She Buffaloes.	He Buffaloes.	Sheep.	Total.	Fasli 1284.	Increase.	Decrease.
Arcot	13	141	18	25	350	547	625	...	78
Vellore	200	360	140	300	174	1,074	1,154	...	80
Gudiattum	311	747	141	136	522	1,857	660	1,197	...
Total ...	524	1,188	259	461	1,045	3,478	2,439	1,197	158

7. Prices.—A comparative statement showing the average prices of the staple products is given below:—

Grain.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Paddy, first sort	135	152	17	...
Do. second sort	124	143	19	...
Rice, first sort	317	337	20	...
Do. second sort	288	314	26	...
Cholum	153	200	47	...
Cumbu	174	195	21	...
Raggy	158	192	34	...
Horse-gram	249	227	...	22
Varagu	135	220	85	...

Prices—the true criterion of the state of the season—of all the staple products except horse-gram were on the increase during the fasli under report. This increase seems to show a state of limited agricultural operations, and the high rate of prices must have pressed heavily on the poorer classes.

8. Ryots' Holdings.—The particulars showing the ryots' holdings in the fasli under report, as compared with the preceding fasli, are given in the statement below :—

Description of Items.	Fasli 1285.		Fasli 1284.		Increase		Decrease	
	Extent.	Assessment.	Extent.	Assessment.	Extent	Assessment.	Extent	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES	RS.
Ryots' holding at the commencement...	234,767	6,90,716	231,970	6,85,535	2,788	5,181	...	...
Deduct lands given up.....	13,159	27,032	9,819	24,116	3,340	3,816	...	...
Remainder...	221,608	6,62,784	222,169	6 61,419	...	1,365	552	...
Add lands taken up.	9,142	22,920	12,607	22,297	...	...	3,465	6,377
Total holdings ...	230,750	6,85,704	234,767	6,90,716	...	...	4,017	5,013

The extent of ryots' holdings, at the commencement of the fasli under report, was greater than that in the previous fasli. A greater extent of land was given up, while a less extent was taken up, by the ryots. Hence the total extent of land remaining under ryots' holding, at the end of this fasli, was less than that in the previous fasli, as exhibited in the above comparative statement. This decrease is chiefly due to the adverse season. Of the extent and assessment exhibited under the heads "Lands given up" and "Lands taken up" Acres 3,389, assessed at Rupees 12,024, relate to "Lands sold or transferred." Of the remaining extent under the head "Lands given up" Acres 9,469, assessed at Rupees 15,316, represent the actual extent relinquished by the ryots. The remaining extent of Acres 301, assessed at Rupees 592, comprises lands taken up by the Public Works Department and those that became unprofitable. The remaining extent of Acres 5,753, assessed at Rupees 10,896, under "Lands taken up," relates to lands taken up on Durkast, &c. The orders of the Board and Government, by which the officer conducting the settlement was required to inquire into each case of cultivation without Durkast as if a Durkast has been made, and grant a putta after the appeal time, &c., have been attended to during the settlement of the fasli.

9. Waste Charged and Remitted.—The following statement shows the extent and assessment of waste lands charged and remitted :—

Fasli.	Description.	Waste Charged.		Waste Remitted.	
		Extent.	Assessment.	Extent.	Assessment
		ACRES.	RS.	ACRES.	RS.
1284	Dry	18,299	28,681	22	39
	Wet	4,101	22,031	831	4,923
	Total ...	22,400	50,712	853	4,962
1285	Dry	24,451	36,543	3	4
	Wet	4,028	21,771	7,413	42,198
	Total ...	28,479	58,314	7,416	42,202
Increase...	Dry	6,152	7,862	...	...
	Wet	...	...	6,582	37,275
Decrease	Dry	...	...	19	35
	Wet	73	260	...	...

The increase of dry waste under "Waste Charged," and the increase of wet waste under "Waste Remitted," are due chiefly to the adverse state of the season. A large extent of dry land was left waste owing to the scanty fall of rain. A great extent of wet waste was remitted, because the tanks and other irrigation works on which they depend received very little and in many cases no supply of water.

10. Actual Cultivation.—The annexed statement shows the extent and the assessment of lands actually brought under cultivation in this fasli as compared with the previous fasli :—

Description.	Fasli 1284.		Fasli 1285.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	147,438	2,36,062	137,016	2,21,825	—10,422	—14,237
Wet	64,076	3,98,981	57,839	3,63,362	— 6,273	—35,619
Total ...	211,514	6,35,043	194,855	5,85,187	—16,659	49,856

The decrease of Acres 16,659, assessed at Rupees 49,856, in the actual extent of cultivation in this fasli as compared with the preceding one was entirely due to the scanty and unseasonable fall of rain. The decrease under "Dry" was greater than that under "Wet." The rain-fed tanks had a scanty supply of water and at long intervals during the fasli.

11. Cultivation of Special Products.—A memorandum showing the extent and assessment of lands cultivated with special products in this fasli as compared with the previous fasli is given below :—

	Fasli 1284.		Fasli 1285.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugarcane	779	3,621	686	3,822	— 93	+ 201
Cotton	8	34	3	15	— 5	— 19
Indigo	3,929	7,349	5,959	11,065	+2,030	+3,716
Total ...	4,716	11,004	6,648	14,902	+1,932	3,898

The cultivation of sugarcane was on the decrease, while the assessment thereon exhibited an increase of Rupees 201. The decrease in extent was due to the deficient supply of water, while the increase in assessment was attributable to the selection by the ryots of lands bearing higher rate of assessment because they are close to their respective irrigation works, and the ryots were therefore sure of obtaining a supply of water easily. The cultivation of cotton continues to fall as in the previous fasli. The ryots do not seem to take much interest in the cultivation of this product. The cultivation of indigo was on the increase, as this crop is generally considered capable of

enduring drought for a longer period than other dry crops; hence the ryots, foreseeing the adverse state of the season, appear to have taken up a larger extent of land for its cultivation. Hence the increase.

12. Remissions.—Annexed is a statement exhibiting the particulars of remissions granted in the fasli under report as compared with the previous fasli:—

Items.	Fasli 1284.	Fasli 1285.	Comparison.	
			Increase.	Decrease.
Occasional Remissions.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Stallakammi	... ...	... ...	... .	... ...
2 Shavi	38 15 4	16,929 9 7	16,890 10 3	... ...
3. Poyamali	589 7 4	27 1 2	... ...	562 6 2
4. Teervakammi	109 11 2	74 15 6	... .	34 11 8
5. Boghanasti	177 5 6	3,124 10 2	2,947 4 8	... ...
Total ..	915 7 4	20,156 4 5	19,837 14 11	597 1 10
Net Increase ...	... ...	... ...	19,240 13 1	... ...
Dasabandam...	269 11 2	137 12 1	... ...	131 15 1
			Net Increase.	
Total ...	1,185 2 6	20,294 0 6	19,108 14 0	729 0 11
Permanent Remissions.				
Village Servants' Allowances	45,770 8 5	41,212 8 0	... ...	4,558 0 5
			Net Increase.	
Grand Total ..	46,955 10 11	61,506 8 6	14,550 13 7	5,287 1 4

There was no remission granted for Stallakammi, or for portions of fields left waste as in previous faslis. The increase of remission under "Shavi" and "Boghanasti" is entirely attributable to the adverse state of the season. Some of the second-crop lands were not cultivated with second crop for want of water. As there were no heavy floods in the rivers, and as the large tanks received inadequate supply of water the lands were not rendered to any great extent unfit for cultivation. Hence there is a decrease of Rupees 562-6-2 under the head of "Payamali." The sum of Rupees 74-15-6, under the head of Teervakammi, was the difference of assessment between wet and dry remitted. Of this sum Rupees 49-2-3 relate to the Arcot taluq, and the remainder, Rupees 25-13-3, to the Gudiattum taluq. As there was not a sufficient fall of rain even for dry cultivation, as already observed, the ryots could not cultivate any considerable extent of wet lands with dry crops. The claims for remission under this head were in many cases not complied with, because they did not submit their applications in time, and in some cases the dry crops on wet lands were not present at the time of Aznaish or fieldwar inspection of lands. Hence the decrease. The decrease under the head of "Dasabandam Remissions" was attributable to the limited extent of wet cultivation under the Dasabandam tanks owing to the supply of water. The decrease under "Village Servants' Mera Allowances" was the result of the smaller extent of wet land brought under cultivation.

13. Ryotwar Revenue.—A comparative statement showing the Ryotwar Beriz of the fasli under report is annexed:—

Items.	Fasli 1284.	Fasli 1285.	Comparison.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Total holdings	6,90,716	6,85,703	...	5,013
Waste remitted...	4,962	42,202	37,240	...
Remainder ...	6,85,754	6,43,501	...	42,253
Add second-crop Assessment	12,884	8,070	...	4,814
Additional Assessment	53,157	23,041	...	30,116
Total ...	7,51,795	6,74,612	...	77,183
Deduct Remissions	46,956	61,506	14,550	...
Remainder ...	7,04,839	6,13,106	...	91,733

The causes for the decrease and increase under ryot holdings and waste remitted, respectively, have already been explained. The decrease under the two other heads, viz., Second-crop Assessment and Additional Assessment, was due chiefly to the scanty fall of rain. Consequently most of the first-crop lands have not been cultivated with second crop on dry lands with wet crops. To the same cause was attributable the increase under "Other remissions," as already explained.

14. Revenue from all Sources.—A comparative statement showing the results from all sources of revenue is given below:—

Items.	Fasli 1284.	Fasli 1285.	Comparison.	
			Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Permanently settled ...	... ...	... ...	... ...	... ...
2. Shrotriem Jodi	7,342 1 5	7,115 9 5	... .	226 8 0
3. Ryotwar	7,04,839 3 0	6,13,105 10 4	... ...	91,733 8 8
4. Miscellaneous	51,691 8 7	33,485 12 4	... ...	18,205 12 3
5. Abkári	24,848 3 5	73,055 0 11	48,206 13 6	... ...
6. Stamps	47,617 9 5	43,520 4 0	... ...	4,097 5 5
Total ...	8,36,338 9 10	7,70,282 5 0	48,206 13 6	1,14,263 2 4

There are no permanently-settled estates in the taluqs of the Subdivision. The decrease under the second item "Shrotriem Jodi" was due to the transfer of the Shrotriem village of Valavanur into Ain village, as already explained in paragraph 2 *suprâ*. The decrease under the third and fourth items "Ryotwar" and "Miscellaneous," respectively, was owing to the adverse season, as already observed. The revenue under Abkári simply represents the remittances made into the taluq treasuries by the Abkári and Toddy renters. There are no data in this office to enable me to give any explanation

with regard to this. I have no remarks to make as regards the decrease under Stamps.

15. Demand, Collection, and Balance of all Sources of Revenue.—The following statement shows the Demand, Collection, and Balance of all sources of revenue :—

Taluqs.	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arcot ...	3,10,417 15 9	2,99,565 10 10	10,852 4 11	1,040 6 8	9,811 14 3
Gudiattum.	2,24,877 14 1	2,05,176 10 6	19,701 3 7	12,062 9 9	7,638 9 10
Vellore ...	2,34,986 7 2	2,19,309 15 10	15,676 7 4	10,576 10 6	5,099 12 10
Total ...	7,70,282 5 0	7,24,052 5 2	46,229 15 10	23,679 10 11	22,550 4 11

At the close of the fasli the collections amounted to 94 per cent., but the subsequent collections raised the percentage to about 97 per cent. The largest balance at the end of the fasli was against Gudiattum, the Tahsildar of which taluq was prevented, during the last quarter of the fasli, from leaving his cusbah station, owing to the absence of his Taluq Sheristadar on other duty. The Tahsildar, however, made great exertions and collected a large amount of arrears after the expiration of the fasli, thereby reducing his balance to that of the other taluqs or less. The final balance is composed of Rupees 1,339 belonging to Jodi on Shrotriem, &c., Rupees 11,426 to Ryotwar, and Rupees 9,785 to Miscellaneous. The state of the collections is on the whole satisfactory, when the gloomy prospects of the season are considered, and the poor condition of the agricultural section of the community, whose resources have been crippled, owing to the short outturn of their crops on the limited extent of their cultivated lands. The greatest portion under the first item was due on account of the villages of Suneanellore, Natteri, Teruvengadaroyapuram, Mangad, and Vengalattur. The two last-mentioned villages have been already brought under attachment, as the Shrotriemdars have entirely failed to liquidate the arrears due thereon. Steps will be taken to realize the amount due on other villages. The most part of the amount due under the other two items is in the course of collection by coercive means. Sale notices for lands attached are being received from, and returned to, the taluqs with sanction for sale.

16. Demand, Collection, and Balance of Arrears.—The annexed statement shows the Demand, Collection, and Balance of arrears :—

Arrears at the beginning of Fasli.	Collections.	Remission.	Total.	Balance.	Subsequent Collection.	Balance.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1,02,245 12 7	31,029 9 7	7,064 13 10	38,163 6 5	64,082 6 2	523 10 5	63,758 11 9

Of this balance Rupees 3,970 relate to Jodi on Shrotriems, Rupees 33,423 to Ryotwar, and the remainder, viz., Rupees 26,365, to Miscellaneous.

17. Irrecoverable Arrears.—The detailed statement showing the taluqwar amount of irrecoverable arrears, under the heads of Ryotwar and Miscellaneous, have

not as yet been received from the taluqs. They will be submitted to you in due course.

18. Demand, Collection, and Balance on Shrotriems.—The subjoined statement shows the Demand, Collection, and Balance on Shrotriems :—

Taluqs.	Demand.			Collection.	Balance.
	Arrears.	Current.	Total.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arcot	5,539 3 8	6,646 13 2	12,186 0 10	6,893 15 11	5,292 0 11
Vellore	... ...	398 12 3	398 12 3	398 12 3	... ...
Gudiattum	17 8 0	70 0 0	87 8 0	70 0 0	17 8 0
Total ...	5,556 11 8	7,115 9 5	12,672 5 1	7,362 12 2	5,309 8 11

The cause of the heavy balance in the Arcot taluq has already been explained.

19. The extent to which coercive measures have been adopted during the fasli is exhibited in the statement given in the margin. Though there is a decrease in the number of processes issued in this fasli as compared with the previous fasli, yet the value of property, real and personal, attached and sold, exceeds that of the last fasli. The attachment and sale of defaulters' property was, to a great extent, necessitated by the adverse season, as already stated in paragraph 4 *suprâ*.

Statement showing the Extent to which Coercive Process was employed in the Collection of the Revenue in the Subdivision of North Arcot for Fasli 1285.

Taluqs.	Number of Defaulters against whom Coercive Processes were issued.	Amount of Arrears for which the Processes were issued.	Number of Defaulters whose Property, Personal or Real, was Attached.	Arrears for which the Property, Personal or Real, was Attached.	Number of Defaulters whose Property was actually Sold.	Amount of Arrears for which the Property was Sold.	Value of Property Sold.					
							Real Property.		Personal Property.		Total.	
							Estimated Value.	Amount actually Realized.	Estimated Value.	Amount actually Realized.	Estimated Value.	Amount actually Realized.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arcot	22,033	53,522	2,052	13,147	652	2,112	98	275	7,878	7,776	7,976	8,051
Gudiattum	10,525	34,474	6,050	25,320	925	7,475	892	2,097	507	1,172	1,399	3,269
Vellore	13,261	49,624	1,035	7,968	315	4,762	798	1,160	220	310	1,018	1,470
Total ...	45,824	1,37,620	9,137	46,435	1,892	14,349	1,788	3,532	8,605	9,258	10,393	12,790

20. A statement showing the Demand, Collection, and Balance of Miscellaneous Revenue in the Subdivision for the fasli under report is annexed :—

Statement showing the Demand, Collection, and Balance of Miscellaneous Revenue of the Taluqs of Subdivision for Fasli 1285.

Items.	Demand of last Fasli.	Arrears.	Demand. Current. Remission.	Demand. Current. Net Demand.	Total.	Collection of Arrears and Current at the end of the Fasli.	Remission.	Total.	Remainder.
	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. Inam Jodi. {Personal	1,017 3 2	2,230 7 10	... ...	5,010 14 2	7,241 6 0	3,750 5 4	90 5 7	3,840 10 11	3,400 11 1
Service	2,126 1 4	4,607 9 9	... ...	1,983 2 1	6,590 11 0	1,579 3 10	50 2 0	1,629 5 10	4,961 6 0
2. Dasabandam	25 13 3	25 13 3	... ...	25 13 3	51 10 6	... ...	... ...	... ...	51 10 6
3. Tax on Trees on Unassessed lands	5,493 19 11	4,599 0 5	... ...	5,626 8 4	10,225 8 9	3,995 8 11	19 10 4	4,015 3 3	6,210 5 6
4. Assessment of lands not included in the Jamabandi Settlement	16,364 9 4	1,167 5 0	293 13 10	5,226 8 7	6,393 13 7	4,022 10 5	27 4 7	4,049 15 0	2,343 14 7
	... ...	5 14 3	... ...	... ...	5 14 3	... ...	... ...	... ...	5 14 3
5. Revenue of unclaimed Inams	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
6. Revenue from Inam lands of Pagodas in which Worship was discontinued	9 13 1	25 13 0	... ...	9 13 1	45 10 1	1 4 3	... ...	1 4 3	44 5 10
7. Rent of Topes	1,863 3 5	1,803 3 5	... ...	1,863 3 5	5,521 14 7	1,351 8 4	... ...	1,351 8 4	4,170 6 3
8. Revenue of vacant Service Inams	... ...	... ...	... ...	... ...	1,717 4 0	108 11 6	... ...	108 11 6	1,608 8 6
9. Do. from resumed Inams	... ...	... ...	... ...	9 8 0	1,404 4 0	30 11 6	6 4 4	36 15 10	1,367 4 2
10. Do. of Hill tracts	... ...	... ...	... ...	921 5 8	1,331 13 8	414 13 8	... ...	414 13 8	1,316 15 4
11. Do from slope of the Hills cultivated	... ...	... ...	... ...	1 15 0	21 5 0	... ...	... ...	... ...	21 5 0
12. Do. of land assessed at Kayaet	... ...	... ...	... ...	138 15 3	575 2 3	192 3 11	... ...	192 3 11	383 14 4
13. Rent of Palmyra trees	... ...	... ...	... ...	1,863 9 8	7,185 14 0	793 2 3	... ...	793 2 3	6,392 11 9
14. Tax on Fruit trees	... ...	... ...	... ...	99 4 11	234 6 8	92 8 11	... ...	92 8 11	141 13 9
15. Commission on the sale of Distrained Property	... ...	... ...	... ...	3 10 8	3 10 8	2 10 3	... ...	2 10 3	... ...
16. Revenue Fines	... ...	... ...	... ...	457 12 5	457 12 5	457 12 5	... ...	457 12 5	... ...
17. Saving and Refund	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
18. Collection in excess of Demand	... ...	... ...	... ...	0 10 6	0 10 6	0 10 6	... ...	0 10 6	0 10 6
19. Water-rate on Zamindaries Inams	... ...	... ...	... ...	3,881 15 3	10,760 6 4	2,693 14 9	46 3 2	3,045 1 11	7,734 14 5
20. Quit-rent on Bungalows and Gardens	... ...	... ...	... ...	491 14 11	990 12 1	582 11 5	... ...	582 11 5	414 0 8
21. Cuval Kandayam	... ...	... ...	... ...	431 7 3	803 19 3	114 10 8	... ...	114 10 8	688 15 7
22. Deposit forfeited	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
23. Sale proceeds on Pullas and Kachayets	... ...	... ...	... ...	128 6 6	128 6 6	... ...	... ...	... ...	... ...
24. Sale of Service Register Books	... ...	... ...	... ...	0 1 4	0 1 4	0 1 4	... ...	0 1 4	... ...
25. Rent of Cow dung	... ...	... ...	... ...	6 0 0	18 0 0	... ...	... ...	... ...	18 0 0
26. Interest received from Railway Department on compensation for Canals	12 6 7	24 13 2	... ...	12 6 7	48 6 4	12 6 7	... ...	12 6 7	12 6 7
27. Revenue Process Fee Collection	... ...	... ...	... ...	4,890 15 0	4,890 15 0	4,890 15 0	... ...	4,890 15 0	... ...
28. Vaipandal Devastanam	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
29. Kayam or Permanent Patta	... ...	... ...	... ...	1,445 12 1	1,445 12 1	177 12 7	... ...	177 12 7	1,267 15 6
30. Recovery of Postage	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
31. Value of Trees given on Durkast	... ...	... ...	... ...	20 5 0	20 5 0	20 5 0	... ...	20 5 0	... ...
32. Value of land Class B of Railway Company	... ...	... ...	... ...	28 8 0	28 8 0	28 8 0	... ...	28 8 0	... ...
Total...	51,750 15 0	34,860 3 0	293 13 10	33,485 12 4	68,345 15 4	25,729 9 9	239 14 0	25,969 7 9	42,376 7 7
Penalty levied under Stamp Act	162 8 0	... ...	... ...	158 7 0	158 7 0	158 7 0	... ...	158 7 0	... ...
Do. remitted by the Civil Court	133 2 0	... ...	... ...	113 1 0	113 1 0	113 1 0	... ...	113 1 0	... ...
Total...	295 10 0	... ...	... ...	271 8 0	271 8 0	271 8 0	... ...	271 8 0	... ...
Grand Total...	52,046 9 0	34,860 3 0	293 13 10	33,757 4 4	68,617 7 4	26,001 1 9	239 14 0	26,240 15 9	42,376 7 7

From this it will be seen that there was no demand under Items Nos. 5, 8, 17, and 22.

Inam Jodi,—*Personal.*—The slight decrease of Rupees 7 under this head calls for no remark.

Service.—The decrease under this head was due to the short extent of Service Inam lands brought under cultivation for want of rain.

The increase under Item No. 3 was attributable to the greater number of trees which came to bearing in this fasli having been brought under taxation.

The large decrease under Item No. 4, "Cultivation after Jamabandy," was chiefly due to the adverse state of the season, and the consequent inadequate supply of water to the tanks, &c.

The decrease under Item No. 7, "Rent of Topes," was due to the small amount of beriz for which topes have been leased out, owing to the want of bidders or short produce.

The demand under No. 8, "Revenue of vacant Service Inams," entirely disappears in this statement, as it has been credited to the "Village Service Fund."

The demand under Item No. 10, "Revenue from Hill village," was on the decrease, partly because a portion of the same has been transferred to Polur taluq, and partly owing to the short extent of cultivation for want of timely fall of rain.

The cause of decrease under Item No. 13, "Rent on Palmyra trees," is the same as that for Item No. 7.

The decrease under Item No. 19, "Water-rate on Inam, &c., lands," is due to the inadequate fall of rain, and the consequent scanty supply of water to the tanks, &c.

The decrease under Item No. 27, "Collections on account of Revenue Process," is due to the fewer number of processes issued.

Some of the other items exhibiting no variations call for no remarks, while the variations in others being small need no explanation.

21. The following statement gives the ayacut and cultivation under the principal sources of irrigation :—

Name of Irrigation.	Number of Tanks under the Irrigation in Column 1.	Number of Villages under the Irrigation.	Ayacut. Extent.	Ayacut. Assessment.	Cultivation. Extent.	Cultivation. Assessment.
1	2	3	4	5	6	7
			ACRES.	RS.	ACRES.	RS.
Palar Anicut	81	64	9,199	50,670	7,021	44,498
Ponnei	5	5	881	4,108	706	4,286
Tamandur	1	19	3,154	21,910	2,061	15,853
Pathuperi	1	11	1,775	11,995	1,376	9,346
Total ..	88	99	15,009	88,683	11,164	73,983

The tank attached to the village of Tandappantangal, in the Arcot taluq, fed by the Palar Anicut Channel, was not through oversight exhibited under it. Hence there was an increase of one in each of the Columns 2 and 3. The decrease in extent and assessment of lands brought under cultivation under the above sources of irrigation was attributable to the inadequate fall of rain, and want of freshes in Palar and Ponnei rivers.

No ruined tanks were given for local repair in this as in previous faslis.

22. Annexed is a statement exhibiting the extent and assessment of lands granted under Tope Rules:—

Taluqs.	For Private Tope.				For Charity.			
	Number of Villages.	Extent.	Assessment.	Number of Cowles.	Number of Villages.	Extent.	Assessment.	Number of Cowles.
		A. C.	Rs. A. P.			A. C.	Rs. A. P.	
Arcot	1	1 46	2 4 0	1	1	0 35	2 14 9	1
Vellore	1	0 2	0 1 9	1	...	... ...	... ...	...
Gudiattum	...	... ...	... ...	...	1	6 0	12 0 0	2
Total ...	2	1 48	2 5 9	2	2	6 35	14 14 9	3

The extent granted for topes, both private and charitable, was less than that in the previous fasli.

23. No wet land was transferred to dry in this fasli, as such applications have been refused pending the settlement operations.

24. Rain-gauges kept at each Cusba station of the taluqs have been examined as usual from time to time.

25. A statement showing the lands acquired by public servants is given below:—

Name of Public Servant.	Office.	District and Taluq where land is situated.	Land Acquired. Extent.	Land Acquired. Assessment.	When acquired, whether prior or subsequent to entertainment in the Public Service.	By what Means.	Nature of Interest possessed by public Servant.
			A. C.	Rs. A. P.			
C. Chengiah...	Gumastah, Gudiattum Taluq.	Arcot Taluq, North Arcot District.	1 38	5 6 5	Previously ...	Inheritance.	Ordinary Ryotwar tenure.
A. Govinda Rao.	Second-class Revenue Inspector.	Nellore Taluq in Nellore District.	2 0 1 20	2 8 0 1 2 0	Subsequently.	By purchase.	Do. and Inam.

26. Village Accounts.—The Tahsildars report that the Taluq and Village accounts were kept in good order. A large percentage of accounts especially as regards the charging of Teervajasti with reference to the orders of the Board, and Village Accounts, Nos. 10 and 11, have been examined, and the inaccuracies rectified then and there.

27. The provisions of Land Improvement Act, and of the Rules published under it, have already been published in several issues of the District Gazette. Spare copies of the rules and of the forms connected therewith have also been supplied to the Taluq officials; with instructions to publish them in the several villages of their respective taluqs. The ryots have also been informed of the same at the time of Jamabandy.

28. Conduct of Public Servants.—I have every reason to be satisfied with the Tahsildars and Sheristadar of the Subdivision. My Sheristadar, Nummiah Chetty, was appointed in November last to act for the Tahsildar of Gudiattum, who had been appointed to act for the Tahsildar of Arcot on leave. In his capacity of Tahsildar he has given me great reason to be satisfied with him. His substitute, Sreenivassa Mudali, has shown himself a hardworking, intelligent officer. Venkatasubbiah, Acting Tahsildar of Arcot, has been doing good work there in improving the sanitary condition of the town.

(Signed) W. P. AUSTIN,
Acting Sub-Collector.

Ead. W. J. Lewis and J. Wright.

21

SETTLEMENT REPORT
OF
SOUTH ARCOT.

CONTENTS.

	Paras.
Prefatory	1
Land Revenue Demand of Fasli 1285	2
Distribution of Jamabandi work, its commencement and close	3 and 4
Number and Tenure of Villages	5 and 6
Number of Puttas	7 and 8
Season	9
Public Health	10
Cattle	11
Vaccination	12
Prices of Agricultural Produce	13
Changes in Ryots' Holdings	14 and 15
Waste remitted	16
Actual Cultivation	17
Ryotwar Settlement	18
Second-crop Assessment	19 and 20
Wate-rate on Dry Lands	21 to 23
Cultivation of Sugar-cane, Indigo, and Cotton	24 to 27
Do. of Ground-nut and Rape-seed	28
Permanent Sources of Irrigation	29
Ruined Tanks made over to Ryots	30
Cowles	31
Remissions	32 to 37
Land Revenue Miscellaneous	38
Entire Land Revenue Settlement including Permanently Settled Revenue and Jodi	39
Demand under all Sources of Revenue	40
Abkári	41
Collections under all Sources of Revenue	42
Do. under Land Revenue (current)	43
Do. under Salt	44
Salt Sales	45
Salt sold for Home and Inland consumption	46
Districts to which Salt was carried by purchasers	47
Salt Wastage	48
Stock of Salt in hand	49
Sea Customs	50
Land Customs	51
Stamps, Judicial and Non-Judicial	52
Income-tax	53
Land Revenue Collections, Current and Arrears	54
Coercive Measures	55
Process Service Fees	56
Irrecoverable Arrears recommended to be written off	57 and 58
Charges against Collections	59 and 60
Village and Taluq Accounts	61
Lands acquired by Public Servants	62
Law Charges on account of Suits against Government Officers	63
Sub-Collector's Report forwarded	64
Conduct of Subordinate Officers	65

Prefatory.—I have the honor to submit the usual Report on the Annual Settlement of the District for Fasli 1285, together with the statements connected therewith.

2. Land Revenue Demand.—The net demand of the year for Land Revenue was settled at Rupees 30,45,129 against Rupees 34,62,531 in the previous year. There was thus a decrease of Rupees 4,17,402, the explanation for which will be found further on under the several items of which this revenue is composed.

3. Distribution of Jamabandi Work, its commencement and close.—The Jamabandi was commenced by me on the 28th January last in the Chedambaram Taluq, and the settlement of the last taluq (Cuddalore) was concluded on the 17th July by the temporary Deputy Collector S. Venkatasubiah. The work of preparing the nunjah and punjah remission accounts in the several taluqs, and the fact of the district having been short-handed as regards Divisional Officers for some time, were the causes of his unavoidable delay.

4. The Jamabandi of the several taluqs was conducted as specified below:—

(1.) *Collector.*—Chedambaram, Tindivanam, and part of Cuddalore, equal 1,140 villages.

(2.) *Sub-Collector.*—Kullakurchi and Virdachellam, equal 613 villages.

(3.) *Deputy Collector on General Duties.*—Trikalore and Trinomalai, equal 830 villages.

(4.) *Temporary Deputy Collector.*—Villapuram and part of Cuddalore, equal 417 villages.

The stations at which each taluq was settled, and the number of days occupied in each settlement will be found in Statement No. 1.

5. Number and Tenure of Villages and Variations.—There was no variation in the number or tenure of villages in the district which remained as follows :—

	Number of Villages.
Ryotwar...	3,006
Shrotriem	163
Inam villages granted for services formerly rendered ...	7
Muttah	17
Moturpha	3

6. In their Miscellaneous Proceedings, dated 23rd September 1875, No. 8,676, the Board of Revenue sanctioned a proposal made by the Superintendent of the Revenue Survey Department to transfer certain lands from one village to another in the Tindivanam Taluq, the effect of which was to blend six villages into three; but as the survey has not been completed, and has since been deferred (*vide* G.O., dated 11th October 1876, No. 1,460), these transfers have been omitted from consideration.

7. Number of Puttas.—A comparative statement of puttas issued for the fasli under report is subjoined, from which it will be seen that the number issued in Fasli 1285 exceeded that issued in Fasli 1284 by 24,806 :—

——	Fasli 1284.	Fasli 1285.	Difference.
1. Fresh puttas	9,829	27,498	+ 17,669
2. Old ones modified ...	70,291	129,507	+ 59,216
3. Old not modified... ...	198,963	146,884	— 52,079
Total ...	279,083	303,889	+ 24,806

8. This large increase is due (1) to puttas having been issued for swayajasti cultivation (*vide* Board's Proceedings, dated 6th April 1875, No. 826), (2) to advantage having been taken by ryots of the permission accorded for sub-dividing survey fields (*vide* Circular Order No. VII of 1875), and (3) to changes in existing puttas necessitated by the grant of remissions.

9. Season.—The season of Fasli 1285 was extremely adverse to agricultural operations. There was not sufficient rain-fall until the month of August when the cumboo season had almost come to a close, and though the fall in that month enabled nunjah cultivation to be commenced early in several parts and gave good promise o the future, yet the monsoon was very light, indeed so much so that very few tanks received their full supply, and crops were reported to be suffering from want of wate so early as in October, and finally at the close of the season even drinking wate became scarce. Freshes in the principal rivers were neither numerous nor abundant Subjoined is a comparative statement of the rain-fall in Faslis 1284 and 1285. I will be seen that there was a decrease of 14·61 inches in the latter year. In fact th

rain-fall was just as scanty as in Fasli 1283, which proved a very bad year for agriculture :—

Months.	Rain-fall. Fasli 1284.	Fasli 1285.
April	0·24	0·79
May	6·66	2·91
June	2·95	0·87
July	3·91	2·20
August	5·14	10·16
September...	11·27	6·53
October	9·38	4·26
November...	6·19	4·37
December	2·32	1·71
January	0·39	...
February	...	...
March	...	0·04
Total ...	48·45	33·84
Decrease ...	...	14·61

10. Public Health.—The public health was very bad during Fasli 1285. Cholera in an epidemic form first made its appearance in the district in June 1875, and gradually spreading throughout every taluq caused great mortality. Towards the close of September it subsided a little, but still continued in a sporadic form in different parts of the district. It is, however, worthy of remark that the town of Trinomalai where a large festival is annually held in November and December, and where cholera generally does great havoc, enjoyed an immunity from the disease during the festival of Fasli 1285. Small-pox also prevailed, but the mortality from this disease was considerably less than in the previous fasli. Fever was more fatal than in Fasli 1284. The total deaths from all causes amounted to 45,752 against 29,056 in the previous fasli. The following statement exhibits particulars of the mortality from various causes :—

Faslis.	Population.	Deaths. Cholera.	Small-pox.	Fever.	Bowel-complaints and other Diseases.	Total.	Loss of Life. Snake-bite.	Killed by wild Beasts.
1284	1,755,817	242	3,916	11,710	13,188	29,056	219	10
1285		15,383	1,249	12,587	16,533	45,752	243	17
Increase		15,141	...	877	3,345	16,696	24	7
Decrease		.....	2,667	...	...	...	...	...

11. Cattle.—Cattle suffered throughout the year in different parts of the district from murrain, vekkai and adapan, but no serious mortality was reported. They also suffered considerably from want of pasture and of drinking water.

12. Vaccination.—The number of persons vaccinated was 23,801 against 24,683 in the previous year; 23,343 cases were reported to have been successful.

13. Prices of Agricultural Produce.—It will be seen from Statement No. 2 that the prices of all food grains rose above those which prevailed in Fasli 1284, the

rise being most marked in the cases of cholum, cumboo and raggy, a result which is owing to the almost general failure of the dry grains harvest. The steadiness with which the export trade in rice was maintained tended to increase the price of that article.

14. CHANGES IN RYOTS' HOLDINGS.—A comparative abstract for Faslis 1284 and 1285 compiled from Statement No. 3, shewing the various changes in the holdings of ryots, is subjoined :—

Particulars.	FASLI 1284.		FASLI 1285.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the commencement of the Fasli.	1,134,121	29,51,072	1,169,837	30,04,698	35,416	53,626	.....	.....
Deduct.								
Relinquishment, transfer, &c.	49,990	1,03,582	79,256	1,49,945	30,166	46,363	.....	.....
Remainder	1,085,031	28,47,490	1,090,281	28,54,153	5,250	6,663	.....	.....
Add.								
Land taken on darkhast and transfer	84,506	1,56,607	144,008	2,58,754	59,502	1,03,147	.....	.....
Total...	1,169,537	30,04,097	1,234,289	31,13,907	64,752	1,09,810	.....	.....
Deduct waste remitted...	649	2,887	22,117	45,370	21,468	42,483	.....	.....
Remainder...	1,168,388	30,01,210	1,212,172	30,68,537	43,284	67,327	.....	.....
Actual cultivation	1,059,975	28,03,081	1,093,005	28,40,196	33,030	37,115	.....	.....
Waste charged	108,913	1,98,129	119,167	228,341	10,254	30,212	.....	.....

15. The total extent of land comprised in the holdings of ryots as settled in Fasli 1285 amounted to Acres 1,234,289 against 1,169,537 in Fasli 1284. The increase of 64,752 Acres is mainly due to puttas having been granted for land cultivated without durkhast, or "Swayajasti" cultivation as it is known in this district. This new practice, and the order permitting sub-division of survey fields, both of which were put in force in the past fasli for the first time, caused an increase under the head of Additions to holdings, while the unfavorable character of the season of Fasli 1285 tended to the relinquishment of a larger extent of land than in Fasli 1284, thus increasing the deductions from holdings. The extent of land taken up without durkhast, for which puttas were granted at the settlement of the fasli, was 72,607 Acres, assessed at Rupees 1,17,138, and the increase under the head of Transfers amounted to 7,514 Acres, assessed at Rupees 18,682 as shown below :—

	1284.	1285.
Extent of land transferred from one holding to another ...	10,471	17,985
Assessment	30,429	49,111

16. The large increase in waste remitted of Acres 21,468, assessed at Rupees 42,483, over the previous fasli is due to remissions having been granted for nunjah and punjah waste throughout the district in consideration of the bad season.

17. CULTIVATION.—Although the figures entered for "Actual cultivation" in the above abstract tend to show that more land was under cultivation in Fasli 1285 than in the preceding year, yet the fact is that the cultivation really fell off considerably in the fasli under report. The figures entered for Fasli 1284 are exclusive of Acres 96,868, which were cultivated as swayajasti and were therefore transferred to the

Sevoijamah account (Land Revenue, Miscellaneous), while the figures exhibited for Fasli 1285 include 72,607 Acres thus cultivated. The following is, however, a correct comparison and exhibits a decrease of cultivation in Fasli 1285 to the extent of 63,838 Acres of land, or 5½ per cent. of the cultivation in Fasli 1284, which is owing to the want of timely and adequate rains :—

Cultivation in Fasli 1284, including Swayajasti.		Cultivation in Fasli 1285.	
Extent.	Assessment.	Extent.	Assessment.
ACRES.	RS.	ACRES.	RS.
1,156,843	29,60,392	1,093,005	28,40,196
		Decrease... 63,838	1,20,196

18. RYOTWARI SETTLEMENT.—The various items entering into the calculation of the ryotwar settlement will now be noticed. Subjoined is a comparative statement of the settlement for Faslis 1284 and 1285, with details of the several items therein comprised :—

Items.	FASLI 1284.		FASLI 1285.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	888,902	15,09,668	936,109	15,24,423	47,207	84,755	.....	.....
Wet	279,986	14,91,542	276,063	14,74,114	.....	.....	3,923	17,428
Total...	1,168,888	30,01,210	1,212,172	30,68,537	47,207	84,755	3,923	17,428
Net Increase...	.....	.....	.....	.....	.....	67,327	.....	.....
Add.								
Second crop assessment	.....	1,45,682	.....	69,077	.....	.....	.....	76,605
Water-rate on dry land.	.....	2,74,929	.....	2,48,922	.....	.....	.....	26,007
Road Cess	.....	2,11,618	.....	2,12,118	.....	500	.....	.....
Merah or Village Service Fund	.....	1,467	.....	1,403	.....	.....	.....	64
Total...	.....	36,34,906	.....	36,00,057	.....	85,255	.....	1,20,104
Net Decrease...	.....	.....	.....	.....	.....	.....	.....	34,849
Deduct.								
Road Cess	.....	2,12,087	.....	2,12,591	.....	504	.....	.....
Merah	.....	1,467	.....	1,403	.....	.....	.....	64
Other remissions as per Account No. 4	.....	2,70,833	.....	4,98,260	.....	2,27,427	.....	.....
Total...	.....	4,84,387	.....	7,12,254	.....	2,27,931	.....	64
Net Decrease...	.....	.....	.....	.....	.....	2,27,867	.....	.....
Remaining Heads.								
Ryotwar	.....	31,50,519	.....	28,87,803	.....	.....	.....	2,62,716
Miscellaneous	.....	2,80,751	.....	1,26,065	.....	.....	.....	1,54,686
Total...	.....	34,31,270	.....	30,13,868	.....	.....	.....	4,17,402

The fluctuations in the holdings have already been explained.

19. SECOND CROP ASSESSMENT.—The total revenue under this head amounted to Rupees 69,077 on Acres 24,143 against Rupees 1,45,682 on Acres 51,968 in the previous year, thus exhibiting a large decrease of upwards of 50 per cent. in the fasli under report. This decrease is owing to the insufficiency of the rain-fall which

resulted in a very limited supply of water to all sources of irrigation, and particularly to the drought which prevailed in the months of January, February, and March, the season for "Puvasi" or second crop cultivation in this district.

20. The charge for a second crop is now levied on all nunjah lands in the district on which a second crop is raised by means of water from a Government source, except in thirty-seven villages of the old Cuddalore Taluq known as the Gundu villages,* and in sixty-two villages of the resumed Jaghire of Sankarapuram in which peculiar rates of assessment prevail. The provisional settlement of this latter tract was commenced by the Deputy Collector on General Duties, but has since been ordered by Government to be deferred. I believe there are good reasons for completing the work begun by Sri Baliah, and will address the Board separately on the subject as directed in the Proceedings of Government, dated 14th August 1876, No. 1,089.

* *Vide* Board's Proceedings, No. 301, dated 9th February 1875.

21. KASSAR OR WATER-RATE.—Kassar or water-rate on dry lands amounted to Rupees 2,48,922 against Rupees 2,74,929 in Fasli 1284. The decrease in this item was thus only about 9 per cent. The fact of the decrease is owing to the same cause which affected the second crop assessment on nunjah lands, viz., inadequate water supply, while the comparatively smaller proportion of the decrease is explained by the fact that what water was available at various times during the year was being used for irrigating dry lands in the hope of a future and more copious supply. The large remissions, Rupees 19,243, granted under this head, however, show clearly that a considerable extent of the dry crops thus watered perished eventually from want of water.

22. The amount entered above includes a sum of Rupees 12,517, which was charged under the half cawny and half acre minimum rules on land not actually irrigated. The sum thus charged in Fasli 1284 amounted to Rupees 17,035.

23. Subjoined is a statement showing the amount of kassar under the different rates prescribed by the rules:—

		RS.
1.	At 6 Rupees per cawny for plantains, betel, and cocoanut	2,617
2.	At 5 do. do. for a first wet crop on dry land	2,28,809
3.	At 2 do. do. for a second wet crop on dry land... ...	2,729
4.	At 2 do. do. for watering dry crops	14,729
5.	Manavari Kassar at one-third of the assessment on wet lands irrigated in the village of Harigoshti in the Chedambaram Taluq...	38
	Total ...	2,48,922

24. SPECIAL PRODUCTS.—The extent to which the cultivation of sugar-cane, indigo, and cotton was carried on during the fasli as compared with its predecessor is shown below:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	2,395	14,291	2,573	16,273	178	1,982	...	...
Cotton	18,569	42,114	16,442	34,141	...	...	2,227	7,973
Indigo	58,764	1,14,039	65,967	1,23,589	7,203	9,550	...	...

25. The largest sugar-cane growing taluq is Kullakurchi where an extent of 1,400 Acres, or more than half the area under this crop in the whole district, is cultivated with it. Sugar-cane land is generally chosen under permanent sources of irrigation, such as anicuts and channels, and is therefore to some extent independent of local rain-fall. Hence the increase in the area devoted to it in Fasli 1285 notwithstanding the generally unfavorable character of the season. The increase is largest in the taluqs of Cuddalore, Kullakurchi, and Trikalore, in each of which taluqs Messrs. Parry and Co. have a sugar manufactory, in connection with which they make advances to cane growers and thus afford a stimulus to the cultivation of this crop.

26. The area cultivated with cotton fell off by Acres 2,227 owing to the want of timely rains during the fasli under report. About 13,000 Acres, or more than 75 per cent. of all the cotton land in the district is in the Virdachellam Taluq.

27. The large increase of 7,200 Acres under indigo, in spite of the utter inadequacy of the rain-fall during the fasli under report, requires to be explained. As stated in paragraph 6 of my Administration Report for 1875-76 the very favorable character of the season of Fasli 1284 has brought about this result, the crop of that fasli having remained on the ground as usual during a considerable portion of Fasli 1285, and two cuttings of the plants having been gathered therefrom during its currency. Trikalore, Villapuram, and Cuddalore are the taluqs where the largest quantity of indigo was grown.

28. The following is a comparative statement for Faslis 1284 and 1285 of the cultivation of ground-nut and rape-seed:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ground-nut	23,186	46,896	27,920	54,327	4,734	7,431	...	...
Rape-seed	70,747	1,38,575	47,907	81,656	...	...	22,840	56,919

In August, which is the season for ground-nut cultivation in this district, 10·16 inches of rain, or the heaviest fall in the whole year, was registered against only 5·14 inches in the previous year. Hence the increase in the area devoted to this cultivation. On the other hand in the months of December and January when rape-seed is usually sown there was hardly any rain-fall at all, and this tended to restrict the cultivation of this crop.

29. PERMANENT SOURCES OF IRRIGATION.—The following is a list of the important sources of irrigation in the district, with the cultivation and gross revenue under each for Fasli 1285.

Anicut.		Nunjah Ayacut.		Cultivation in Fasli 1285.				
		Extent.	Assessment.	Extent.	Assessment.	Fasaljasti.	Tirwajasti.	Total.
		ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
Coleroon, lower anicut		77,070	4,05,209	71,282	3,83,632	6,826	23,348	4,13,806
Vellar anicut		24,581	1,13,445	15,944	77,749	2,171	32,388	1,12,308
Ponniar Anicut.	Bagavien channel	6,902	36,386	5,243	32,982	2,467	8,996	44,445
	Malattar do.	2,979	16,898	2,755	15,412	1,898	1,940	19,250
	Chittilingamadam channel	593	4,639	563	3,104	272	178	3,554
	Vadamarnthur channel ...	420	2,372	339	1,942	557	224	2,723
	Pombay do. ...	4,713	22,886	3,461	17,006	515	1,723	19,244
Gaddilam.	Trivadi anicut	4,064	28,441	3,874	26,342	4,790	2,891	34,023
	Trivandipuram anicut ...	1,270	17,934	779	11,750	...	931	12,681
	Vanamadavi do. ...	450	5,629	449	5,607	...	283	5,890
Vikravandi Anicut.		1,301	5,870	877	4,154	116	3,109	7,379
Kinanur do.		1,862	9,812	1,535	7,948	127	12,869	20,944
Meimathur do.		409	2,412	398	2,379	257	10,199	12,835
Kattumylur do.		86	514	80	520	10	209	739
Thondiar do.		1,713	8,913	1,561	8,268	496	1,370	10,134
Pelandorai do.		1,255	4,899	1,190	4,652	112	5,575	10,339
	Total ...	129,659	6,86,359	111,270	6,03,447	20,614	1,06,233	7,30,294
Ponniar river channels		34,934	2,07,448	28,726	1,66,898	10,275	23,565	2,00,738
	Total ...	164,593	8,93,807	139,996	7,70,345	30,889	1,29,798	9,31,032
	Fasli 1284 ...	...	...	139,039	7,66,956	49,061	1,29,359	9,45,376
	Increase ...	...	...	957	3,389	...	439	...
	Decrease ...	...	...	...	...	18,172	...	14,344

The Pelandorai anicut has been added during this year to the list of permanent works of irrigation. It is intended to irrigate forty-six villages in the Srimushnam division of the Chedambaram Taluq. The work, however, has not yet been completed and water was let down its dependent channels only for a few days at the end of the cultivation season.

There was a slight increase in the area of nunjah land brought under cultivation under the Coleroon, Vellar, Ponniar, and Kinanur anicuts, and in the extent of dry lands irrigated under the Vellar, Gaddilam, and Kinanur anicuts, but these were counterbalanced by the large decrease of second crop cultivation under almost all these sources of irrigation owing to the failure of the water supply in the months of January, February, and March.

30. Ruined Tanks.—Two small ruined tanks, one in Trikalore and the other in Trinomalai, were made over during Fasli 1285 to ryots for repair under Standing Order, No. 125. They are both rain-fed. The total registered nunjah ayacut under them amounts to Acres 22·19, assessed at Rupees 89-4-7.

31. Lands held under Cowles.—The following abstract shows the fluctuations in the extents and assessments of lands held under the four different classes of cowle in force in the district during the fasli under report:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Public topes	154	306	155	308	1	2	...	...
2. Private do.	1,347	2,390	1,235	2,189	...	...	112	201
3. Private plantations of quick growing trees	1,409	2,744	1,417	2,746	8	2	...	...
4. Prickly-pear cowles	1	5	11	34	10	29	...	...
Total ...	2,911	5,445	2,818	5,277	19	33	112	201

These changes are trifling and call for no remark.

32. Remissions.—Remissions were granted during the fasli under report to the extent of Rupees 2,96,168, or nearly 9 per cent. of the ryotwar demand as explained below in consequence of the adverse character of the season:—

	RS.
1. For nunjah land left waste for want of water	36,413
2. Do. shavi or withered crops	1,11,866
3. Do. partial loss	19,212
4. Do. land cultivated with dry crops owing to want of water	3,188
5. Fasaljasti or Puvasi remission on nunjah land	1,501
6. Vellapal or nunjah crops destroyed by floods	86
7. For Viraithapal or nunjah land sown, but the seed on which did not grow	336
8. Water-rate on dry lands remitted in consequence of crops having withered	19,243
9. For dry crops withered...	6,470
10. For partial loss of dry crops	88,711
11. For dry lands left waste	8,957
12. For both dry and wet lands taken up for public purposes	185

33. As early as the month of November the agricultural prospects of the season became a matter of anxiety owing to the drought at the commencement of the cultivation season in April, May, and June, and to the scanty monsoon which ensued, and I therefore requested all the Divisional Officers to direct Tahsildars, Deputy Tahsildars, and Revenue Inspectors to itinerate in every part of the district and watch the state of the different standing crops and to send weekly reports.

34. Of the necessity for large nunjah remissions there existed no doubt, but the first official intimation of the need for granting punjah remissions only reached me on the 6th January from the Head Assistant Collector, and had reference to the Tindivanam Taluq. I did not at first consider that a case had been made out for general remissions of the dry assessment, but the subsequent information which I received from the other Divisional Officers showed that the necessity for this remission existed in all parts of the district. I addressed the Board at length on this subject in my letters noted in the margin, giving in them detailed accounts of the condition of the several taluqs as reported to me.

1 No. 15, dated 15th January 1876.
„ 18 „ 18th idem.
„ 29 „ 24th do.
„ 41 „ 28th do.
„ 52 „ 5th February 1876.
„ 95 „ 6th March do.

35. The rules proposed by me for granting punjah remission in the district and approved of by the Board were as follow:—

(1.) *Complete Punjah Shavi.*—Punjah crops to have remission for complete shavi only where they might have failed completely on at least one-third of the extent of punjah holdings in any village. In such cases the total amount of remission to bear to the total punjah assessments on holdings in the village the same proportion that the area on which crops had failed bore to the total area of such holdings. In calculating the *area* of crops which had failed indigo and ground-nut to be taken into consideration, but no remission to be given on account of those crops.

(2.) *Partial loss of Punjah Crops.*—The Settlement Officers to be at liberty to grant remissions at their discretion within the limit of the three last kists of the punjah demand of the current fasli in all villages where the general outturn of the principal grain crops was less than one-third of the average; and if particular villages required very exceptional treatment and larger remissions they were to be specially reported on.

(3.) *Teerwajasti or Kassar.*—In all cases where dry land had been irrigated from a river or anicut channel, or for three years or more from a tank, and the crop has failed, the water-rate might be remitted, and at the discretion of the settling officer the same rate of remission of the land assessment might be also given as might have been granted to other punjah lands in the village, but in respect of dry lands irrigated by the water of tanks for less than three years the kassar only may be remitted but no punjah assessment.

4. *Punjah Waste.*—Remissions to be granted at the discretion of the settling officer on punjah waste at the same rate as on cultivated punjah, but only after excluding "Usual fallow," or as it is called "Mamul waste."

36. The remissions thus granted, as well as those for nunjah, shavi, waste, &c., for each taluq, are shown in the subjoined statement, together with their proportion to the beriz of each respectively :—

Talugs.	Total demand.	Remissions. Nunjah. Waste.	Betthe bhari.	Fertical shavi.	Nunjah cultivated with punjah.	Total.	Punjah. Waste.	Yalamsh'zero.	Total.	Punjah. Puravi or 2nd crop assessments on wet lands.	Kassar or water-rate on dry lands.	Total remissions.	Percentage of remission to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tindivanam ...	4,98,059	25,173	50,199	11,033	2,038	88,443	1,781	21,299	23,080	406	2,306	1,14,230	23
Tirumalai ...	3,79,646	2,815	1,791	...	273	4,489	1,704	6,846	8,549	6	279	13,323	5
Villupuram ...	4,79,951	4,859	28,312	5,237	266	38,674	1,882	11,572	13,454	675	6,502	59,705	16
Cuddalore... ...	3,93,114	1,845	9,589	1,823	38	13,595	279	2,323	2,602	84	927	17,103	4
Trikaloro	4,04,225	624	4,753	63	388	5,833	2,613	6,076	8,689	258	1,345	16,129	4
Kullakurchi ...	3,37,972	82	1,279	...	134	1,795	217	18,834	19,051	89	730	21,665	6
Virdachellam ...	3,53,152	265	3,622	...	...	4,087	34	25,713	25,747	30	1,130	30,994	9
Chedambaram...	6,94,961	1,045	12,143	1,062	61	14,301	445	2,521	2,969	...	5,731	23,001	3
Total ...	34,31,906	36,413	1,12,388	19,213	3,188	1,71,212	8,957	95,253	1,04,210	1,561	19,243	2,96,163	9

37. A comparative abstract of the remissions granted in Faslis 1284 and 1285 as shown in Statement No. 4 is subjoined :—

Items.	Granted in Fasli		Increase.	Decrease.
	1284.	1285.		
	Rs.	Rs.	Rs.	Rs.
1. Occasional remissions	8,094	2,50,798	2,42,704	...
2. Fixed do.	12,024	11,789	...	235
3. Remission allowed on the collections or from the entire beriz of villages	2,50,715	2,35,673	...	15,042
Total ...	2,70,833	4,98,260	2,42,704	15,277
Net Increase ...	...	...	2,27,427	...

The increase under the head of Occasional remissions has already been accounted for. Fixed remissions fell slightly owing to the decrease in cultivation and changes in the holdings affected by those remissions during Fasli 1285, and the decrease under the third item, which consists chiefly of Village Officers' uliyam is the result of the falling off in the beriz of the fasli under report.

38. Miscellaneous Revenue.—As shown by Statement No. 5 there was a large falling off to the amount of Rupees 1,54,686 in Fasli 1285 in Land Revenue, Miscellaneous, below that of Fasli 1284. Particulars of this decrease are given in the subjoined statement :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
No. 6. Land cultivated but not included in the Jamabandi	1,54,038	20,918	...	1,33,720
„ 10. Cultivation of Poramboke lands	10,239	3,026	...	7,213
„ 44. Revenue fines	3,752	1,528	...	2,224
„ 47. Teerwajasti and Fasaljasti on Inam lands	29,131	19,428	...	9,703
„ 56. Process fees	29,988	21,638	...	8,350
„ 64 Sale of trees	...	5,085	5,085	...
Other items of miscellaneous revenue entered in Statement No. 5. ...	55,903	54,442	1,439	...
Total ...	2,80,751	1,26,065	6,524	1,61,210
Net Decrease ...	...	...	...	1,54,686

The falling off in Items Nos. 6 and 10 is due (1) to almost all the swayajasti cultivation having been included in the Jamabandi, and puttas having been issued for lands so cultivated which necessitated the transfer of this item to Land Revenue proper ; and (2) to the decrease in the extent of cultivation consequent on the unfavorable character of the season. The decrease in the charge for water on Inam lands irrigated from Government sources of irrigation (Item No. 47) is likewise accounted for by the deficient supply received during the year under review in such sources owing to inadequate rain-fall. Collections under Process fees fell off considerably (1) by reason of all coercive processes having been stopped or held in abeyance in several taluqs for some

months of the fasli pending the Jamabandi settlement owing to the failure of crops, and (2) owing to rates of batta having been reduced during the fasli to half the maximum in view to prevent an accumulation under the fund.

No. 64. Sale proceeds of trees is a new item in the Sevoijamah account. This source of revenue used heretofore to be credited to Jungle Conservancy and was not taken into account in the Jamabandi. The variations in the other items composing the Miscellaneous revenue call for no special remarks.

39. The entire land revenue Settlement of Fasli 1285, including permanently settled revenue, jodi, and miscellaneous, is exhibited in the subjoined statement :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Permanently settled revenue	8,599	8,599	...	...
2. Jodi on Shrotriem villages	22,662	22,662	...	...
3. Ryotwar revenue	31,50,519	28,87,803	...	2,62,716
4. Miscellaneous revenue	2,80,751	1,26,065	...	1,54,686
Total ...	34,62,531	30,45,129	...	4,17,402

40. The total demand of the district under all sources of revenue, including items other than land revenue, was Rupees 43,37,685. The following statement shows the demand under each source as compared with Fasli 1284 :—

Items of Revenue.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue, including Miscellaneous	34,62,531	30,45,129	...	4,17,402
2. Abkari ... {Excise duty on spirits, including Miscellaneous	1,26,761	1,36,570	9,809	...
{Toddy	63,000	1,30,000	67,000	...
3. Salt	4,19,622	7,00,804	2,81,182	...
4. Sea Customs	78,709	81,327	2,618	...
5. Land Customs	1,12,448	59,700	...	52,748
6. Stamps ... {Judicial	1,28,167	1,21,384	...	6,783
{Non-Judicial	58,293	62,764	3,871	...
7. Income-tax	...	7	7	...
Total ...	44,59,131	43,37,685	3,64,487	4,76,933
Net Decrease ...	...	...	...	1,12,446

41. *Abkári.*—The increase under "Excise duty" is due to an enhancement of the duty on liquor from Rupees 1-12-0 per gallon of 30° under proof (which rate obtained in the previous fasli) to Rupees 2 per gallon under the new contract which came into force in Fasli 1285. The increase of revenue derived from toddy during the fasli under report is owing to the toddy farm having been separately leased out, and to the higher rental obtained for it in consequence of public and open competition. A detailed report having already been submitted on the Abkári administration of the district during Fasli 1285 no further remarks are here called for regarding this branch of the Government revenue.

42. Collections.—The collections under each item of revenue in Fasli 1285 as compared with those of Fasli 1284 are shown below :—

Items.	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Permanently settled.	2,043	7,489	9,532	1,110	7,363	8,473	...	1,059
2. Jodi on Shrotriem villages	6,400	18,691	25,091	3,860	17,257	21,117	...	3,974
3. Ryotwar	2,97,889	30,29,928	33,27,817	1,22,055	24,21,175	25,43,230	...	7,84,587
4. Miscellaneous	40,587	2,03,965	2,44,552	76,432	80,558	1,56,990	...	87,562
Total ...	3,46,919	32,60,073	36,06,992	2,03,457	25,26,353	27,29,810	...	8,77,182
Other Revenue.								
5. Abkári	13,686	1,71,505	1,85,191	18,257	2,59,445	2,77,702	92,511	...
6. Salt	...	4,19,622	4,19,622	...	7,00,804	7,00,804	2,81,182	...
7. Sea Customs	...	78,709	78,709	...	81,327	81,327	2,618	...
8. Land Customs	...	1,12,448	1,12,448	...	59,700	59,700	...	52,748
9. Stamps	...	1,87,060	1,87,060	...	1,84,148	1,84,148	...	2,912
10. Income-tax	...	...	...	...	7	7	7	...
Total ...	13,686	9,69,344	9,83,030	18,257	12,85,431	13,03,688	3,76,318	55,660
Grand Total ...	3,60,605	42,29,417	45,90,022	2,21,714	38,11,784	40,33,498	3,76,318	9,32,842
Net Decrease ...	...	...	...	...	...	...	...	5,56,524

43. *Land Revenue.*—The collections during the fasli, both of arrears and of current land revenue, amounted to 83 per cent. of the entire demand against 94 per cent. in the preceding fasli. The actual amount collected on account of arrears was Rupees 2,03,457 against Rupees 3,46,919 in Fasli 1284, which decrease is accounted for by the fact that Fasli 1284 having been an exceptionally good year collection work was pushed on vigorously, so that a comparatively smaller balance was left uncollected at its close. The actual collections of current demand fell short by Rupees 7,33,720 of those of Fasli 1284. As already observed the work of collection had to be suspended for a time in several taluqs, owing to the adverse character of the season, until the Jamabandi settlement was concluded, and as the latter was carried on to as late a period as the middle of July collections progressed slowly during the fasli, and this coupled with the decrease in the beriz, consequent on the grant of remissions and on the falling off in cultivation, caused the above large decrease.

44. *Salt.*—There was a large increase of Rupees 2,81,182 in the collections from this source of revenue as compared with Fasli 1284. The latter year, which proved exceptionally favorable for agricultural operations owing to abundant rain-fall, caused a serious failure in the manufacture and outturn of salt, and a considerable quantity of it had to be imported from other districts to meet the demand of this one. The very dry season of Fasli 1285 on the other hand was favorable to the production of salt and sales rose to a high figure. The salt revenue of Fasli 1285 is the highest that has ever been realized in this district.

45. Subjoined is a comparative statement showing the sales in each salt division for Faslis 1284 and 1285.

Salt Divisions.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Merkanam	48,625	4,36,277	3,87,652	..
Gundalam	3,25,144	1,87,320	...	1,37,824
Killai and Manambadi ...	42,590	74,377	31,787	...
Total ...	4,16,359	6,97,974	4,19,439	1,37,824
Miscellaneous	3,263	2,830	...	433
Total ...	4,19,622	7,00,804	4,19,439	1,38,257
Net Increase ...	...	...	2,81,182	...

In the preceding fasli a large quantity of salt was imported from the Kistna and Chingleput districts and sold at the Gundalam station, and this fact tended to increase the sales at that station abnormally for that year. Hence the comparative falling off at that station in the year under report. The Killai salt pans were abandoned in Fasli 1285, and a new station was opened at Manambadi near Porto-Novo under orders from Government, dated 1st February 1876, No. 303.

46. In the subjoined statement particulars for Faslis 1284 and 1285 are given of the sales for Home and inland consumption, and of the quantity supplied to the French Government :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	MDS.	MDS.	MDS.	MDS.
Home consumption	163,453	240,718	77,265	...
Inland do.	42,347	105,558	63,211	...
Supply to French Government ...	41,145	41,870	725	...
Total ...	246,945	388,146	141,201	...

The increase noticeable under Home and inland consumption is due to the large stock of salt in hand in the district during the fasli under report as compared with Fasli 1284.

47. The quantity sold for inland consumption was distributed among the several districts as shown below :—

Districts.	Fasli 1284.	Fasli 1285.
	MDS.	MDS.
Salem	16,969	49,477
Trichinopoly	14,509	20,886
North Arcot	1,378	17,283
Tanjore	9,008	12,225
Chingleput	301	5,369
Madura	182	318
Total ...	42,347	105,558

48. The total wastage of salt in Fasli 1285 amounted to 12,753 Maunds, or only 3·3 per cent. of the quantity stored as shown in Statement No. 11. I request sanction for writing off this quantity.

49. The subjoined abstract shows the quantity of salt in store at the beginning of Fasli 1285, and that remaining on hand at its close and at the end of October last :—

		MDS.
Stock in hand on the 1st July 1875		367,135
Quantity manufactured between that date and 30th June 1876		541,089
		908,224
Deduct sales and supply to French Government between the above dates	388,146	
Wastage	12,753	
		400,899
Balance of stock on 1st July 1876		507,325
Of which actually on hand...	485,725	
Supplied to French Government, but not adjusted in accounts.	21,600	
Add quantity manufactured between 1st July 1876 and 31st October 1876		119,565
		626,890
Deduct quantity sold between the above dates...	175,140	
Wastage on the above...	6,160	
		181,300
Balance on the 1st November 1876		445,590
Of which actually on hand...	423,990	
Unadjusted French supply...	21,600	

This balance is distributed among the several stations as shown below :—

	MDS.
Merkanum	341,802
Gundalam	103,322
Manambadi	466
Total ...	445,590

50. *Sea Customs.*—There was a net increase of Rupees 2,618 over last year in the revenue from this source. The increase was all at the port of Porto-Novo where the collections amounted to Rupees 12,627 more than was realized in Fasli 1284, while the receipts at Cuddalore fell off by Rupees 10,009. The main element of increase in the receipts at Porto-Novo is the duty on rice and paddy exported to Ceylon, of which larger quantities were shipped in Fasli 1285 than in the preceding year. The import of some Railway materials at that port also slightly increased the receipts. The falling off at Cuddalore was in the item of exports of paddy. The following is a

comparative statement of exports and imports of the principal commodities for the whole district in Faslis 1284 and 1285:—

Export or Import.	Description of Articles.	Duty realized in Fasli 1284.	Duty realized in Fasli 1285.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
Exports	Rice	19,548	31,389	11,841	...
	Paddy	51,695	42,621	...	9,074
	Indigo	306	276	...	30
	Sundries	1,373	178	...	1,195
	Total ...	72,922	74,464	11,841	10,299
Imports	Railway Materials ...	4,725	4,687	...	38
	Betel-nuts	41	87	46	...
	Sundries	448	880	432	...
	Total ...	5,214	5,654	478	38
	Miscellaneous	573	1,209	636	...
	Grand Total ...	78,709	81,327	12,955	10,337
	Net Increase ...	...	...	2,618	...

51. *Land Customs.*—The receipts from this source in Fasli 1285 exhibit th large decrease of Rupees 52,748, or nearly 47 per cent. of those of the preceding year as shown in the following abstract:—

Export or Import.	Description of Articles.	Duty realized in Fasli 1284.	Duty realized in Fasli 1285.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
Exports	Ground-nut	21,133	6,416	...	14,717
	Indigo	4,035	5,091	1,056	...
	Oils	15,642	1,290	...	14,352
	Cloths	5,873	733	...	5,140
	Gingelly	17,034	133	...	16,901
	Sundries	4,030	1,910	...	2,120
	Total ...	67,747	15,573	1,056	53,230
	Decrease ...	...	...	...	52,174
Imports	Liquor	7,006	11,769	4,763	...
	Copper	9,184	6,806	...	2,378
	Cloths	3,966	4,369	403	...
	Brass...	2,979	2,669	...	310
	Thread	1,221	840	...	381
	Sundries	19,578	17,451	...	2,127
	Total ...	43,934	43,904	5,166	5,196
	Miscellaneous	767	223	...	544
	Grand Total ...	1,12,448	59,700	6,222	58,970
	Net Decrease ...	...	...	...	52,748

The falling off is almost entirely in export duty, and principally in the items of oils and oil-seeds. It is owing to the abolition of duty on these articles by the introduction of Act XVI of 1875, which came into force about the commencement of the past fasli. The decrease in the import duty is also due to the introduction of the above Act by which the rate of import duty on some of the principal articles of trade was reduced from 7½ to 5 per cent. The increase in the import duty realized on liquor during the past fasli is stated to be due to large consignments of liquor having been made to Bangalore from Pondicherry.

52. *Stamps.*—There was a large decrease in the sales of judicial stamps to the amount of Rupees 6,783, while the rates of stamp duty remained unchanged during the year. This decrease is in a measure traceable to the office of the Judge of the Court of Small Causes having remained vacant during a part of the fasli under report, and consequently to smaller collections having been made for processes and the like during that period. By far the largest portion of the stamp revenue of the district from judicial stamps is derived from this Court, and the cessation of the work for a time in it doubtless affected the sales. In the item of non-judicial stamps, however, there was an increase of revenue to the amount of Rupees 3,871, which, as explained in my Administration Report, is mainly owing to the toddy and arrack contracts having been renewed during the fasli, in consequence of which a very large number of engagements and agreements had to be executed on stamp paper.

53. *Income-tax.*—The small sum of Rupees 7 realized under this head was collected on certain arrears of salary paid to Deputy Collector C. Sri Baliah for the period during which he had acted as Sub-Collector's Sheristadar in this district in 1862-63, and from arrears of interest on Government paper due for 1871-72, but only drawn by its holder during the fasli under report.

54. Collections—*Statement No.* 7.—Out of the entire current demand of Rupees 43,37,685 from all sources of revenue for Fasli 1285 the collections within the fasli amounted to Rupees 38,11,784, leaving a balance of Rupees 5,25,901 on the 1st July last. This balance was further reduced by subsequent collections in July, August, September, and October last to Rupees 56,455 on the 1st ultimo. Particulars of the balance are given below:—

	Rs.
Jodi on Shrotriem and Inam villages	364
Ryotwar	44,325
Miscellaneous	11,766
Total...	56,455

The arrears under all sources of revenue, which remained to be collected at the commencement of Fasli 1285, amounted to Rupees 2,55,705, of which Rupees 2,12,027 were collected and Rupees 9,687 were written off the accounts during its currency. There was thus left a balance of Rupees 33,991 of old arrears on the 1st July 1876, which subsequent collections reduced to Rupees 30,064 on the 1st November last.

55. Coercive Measures.—Subjoined is a comparative abstract showing the extent to which coercive measures were resorted to in the realization of the revenue in Faslis 1284 and 1285 :—

Items.	In Fasli 1284.	In Fasli 1285.	Increase.	Decrease.
Number of defaulters against whom coercive processes were issued	14,127	1,73,973	1,59,846	...
Amount of arrears for which the processes were issued	1,58,016	8,54,547	6,96,531	...
Value of property sold ... { Land	24,148	20,501	...	3,647
Value of property sold ... { Personal property..	7,967	3,638	...	4,329

The large increase of Rupees 6,96,531 in the amount of revenue, for realizing which compulsory processes were issued during the fasli, is due to payments having been withheld by ryots owing to the adversity of the season and the expectation of large remissions; while the comparatively small amount for which property was actually brought to sale during the fasli (Rupees 24,139 against Rupees 32,115 in Fasli 1284) is explained by the fact that processes against land were not resorted to except in extreme cases, and even in these cases only after the settled beriz was ascertained. As the Jamabandi continued to a late period of the year the number of such cases was necessarily small.

56. The opening balance of the Process Service Fund at the beginning of Fasli 1285 amounted to Rupees 23,297, and the collections during the Fasli to Rupees 21,638, making a total of Rupees 44,935. The expenditure out of the fund was Rupees 12,868, which left a balance of Rupees 32,067 on the 1st July last. The falling off in the collections under this head has already been explained. (See paragraph 38)

57. Old Arrears—*Statement No.* 8.—On the 1st November last there remained uncollected a sum of Rupees 30,064-5-11, being arrears of revenue extending over a period of twelve years from Fasli 1273 to Fasli 1284 inclusive. Of this sum Rupees 13,158-4-6 are recoverable and Rupees 16,906-1-5 irrecoverable. Of the latter amount sanction has been received* for writing off a sum of Rupees 7,069-14-9 as irrecoverable, and similar sanction is now requested for writing off the remainder, viz., Rupees 9,836-2-8. The various grounds on which this sum is considered to be irrecoverable are set forth below in detail :—

* *Vide* Board's Proceedings, dated 16th August 1876, No. 2,088, communicating G.O., Revenue Department, dated 5th July 1876, No. 901.

	Rs.	A.	P.
1. Assessment erroneously charged in two villages for the same land in consequence of boundary disputes, the regular assessment having been collected in one village...	112	10	8
2. Assessment charged on land already taken up for the South Indian Railway, and not in the possession of ryots	2,272	7	1
3. Amount charged improperly as Teerwajasti, Fasaljasti, and prohibitory assessment, and on land taken up for public purposes	1,154	11	7
4. Arrears of assessment on lands sold and bought in by Government for want of bidders, and for the collection of which there was no other property of the defaulters to be proceeded against	4,687	1	8
5. Arrears of assessment due on lands sold which realized only a portion thereof, and for the collection of which there was no other property of the defaulter to be proceeded against ...	1,609	3	8
Total...	9,836	2	8

58. The subjoined statement exhibits taluqwar particulars of the old balances, both irrecoverable and recoverable :—

Taluqs.	Fasli 1273.	Fasli 1274.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Irrecoverable.												
Tipdevanam	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Trinomalai.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Villapuram	... ...	... ...	7 1 5	... ...	... ...	... ...	89 15 3	... ...	... ...	... ...	... ...	89 15 3
Cuddalore.....	3 10 5	0 6 6	8 2 4	42 4 3	5 2 5	15 4 9	11 7 7	231 9 7	209 6 7	273 0 4	593 14 7	1,384 15 9
Trikalore	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	33 1 6	24 0 5	159 11 6	215 13 5
Kollakurchi	... ...	... ...	... ...	... ...	... ...	... ...	... ...	23 7 4	16 12 9	160 6 2	172 12 6	373 6 9
Virdachollam.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	380 4 1	380 4 1
Chedambaram.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	102 12 3	153 13 2	256 9 5
Total...	3 10 5	0 6 6	15 3 9	42 4 3	5 2 5	15 4 9	101 6 10	254 11 11	259 2 4	2,561 14 1	4,755 8 9	9,836 2 8
Recoverable.												
Tindevanam	... ...	... ...	... ...	... ...	... ...	... ...	27 5 5	26 14 1	105 12 4	797 12 0	1,002 14 8	1,960 10 6
Trinomalai	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	118 4 3	173 4 11	291 9 2
Villapuram	... ...	... ...	... ...	... ...	... ...	472 5 10	35 3 5	115 13 6	155 9 0	414 3 0	518 3 0	1,706 5 9
Cuddalore.....	6 2 11	6 9 2	... ...	... ...	... ...	... ...	... ...	650 15 4	389 11 8	195 2 6	1,881 12 9	3,130 6 4
Trikalore.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	2 15 5	39 5 4	42 4 9
Kollakurchi	... ...	... ...	... ...	... ...	... ...	25 1 11	25 6 1	... ...	0 9 5	42 5 5	294 7 2	387 14 0
Virdachellam.....	... ...	... ...	... ...	... ...	7 7 7	... ...	169 3 2	... ...	... ...	801 5 7	1,806 5 5	2,783 4 9
Chedambaram.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	545 15 0	1,718 11 9	3,564 10 9
Total...	6 2 11	6 9 2	... ...	... ...	7 7 7	497 7 9	356 1 1	793 10 11	651 10 5	3,317 15 2	7,439 1 6	12,867 2 0
Arrears of Income-tax.	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	291 2 6
Total...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	13,158 4 6

The recoverable balances of old faslis are heaviest in the taluqs of Cuddalore, Virdachellum, Chedambaram, Tindivanam, and Villapuram, and are not creditable to the Tahsildars of those taluqs. In Cuddalore they are of very long standing and do not appear to have been properly attended to. Strict orders have been issued to the Tahsildars concerned to dispose of these balances during the current fasli.

59. Gross Collections and Charges and Net Revenue of the year—*Statement No.* 9.—The total collections, arrears and current, under all sources of revenue in Fasli 1285 amounted to Rupees 40,23,811, and the *disbursements* to Rupees 3,44,174, leaving a net revenue of Rupees 36,79,637, which is Rupees 5,84,475 below that of Fasli 1284. The charges of collection amounted to 7 per cent. of the gross receipts.

60. The principal fluctuations in the various items of charges entered in Statement No. 9 are explained below:—

(1.) *Salary of Collectors, &c.*—There was a decrease of Rupees 5,645 under this head owing to the place of an Assistant Collector having been supplied by a temporary Deputy Collector of the 4th Class during the greater part of the year, to there having been no Head Assistant Collector in the district for some time, to the abolition of the Railway Deputy Collectorship, and to the absence of the General Duties Deputy Collector on the Forest Committee at Madras.

(2.) *Huzur and Taluq Establishments.*—The increase of Rupees 2,213 under this item was caused by the entertainment of temporary Clerks in the Villapuram and Tindivanam Taluqs, and in the Head Assistant Collector's office in order to arrange the records and in connection with remission duties, to the increase of the pay of three Sub-Magistrates from Rupees 50 to 70 each per mensem, and partly to increased charges on account of deputation allowance.

(3.) *Sea Customs.*—The increase of Rupees 281 in Establishment was caused by the entertainment of two temporary Clerks at each of the two ports of the district and afterwards of one Clerk in the Huzur office to compile the Trade Returns, and the increase of Rupees 813 under Contingencies is due to a larger amount of the work of the Customs officers having been performed out-of-office hours, for which batta was granted.

(4.) *Salt.*—The large increase of Rupees 42,049 in the item "Kudivaram" was owing to the extensive manufacture and outturn of salt during Fasli 1285. The increase in the Charges for conveying and storing salt to the extent of Rupees 601 is also due to the same cause. The salaries of the salt Police guards used to be debited to "Police," but were transferred to "Salt" during the fasli under report under instructions from the Accountant-General. Hence this item appears as an increase. No salt was imported during the fasli, the outturn of the district having been ample. No charges were therefore incurred, as in the last year, on account of freight. The charges on account of Salt Petty Construction and Repairs exhibit a decrease of Rupees 8,871 below those incurred in Fasli 1284 owing to less extensive works and repairs having been carried out during Fasli 1285. The increase of Rupees 2,093 in Salt contingencies was owing to the up-keep of the experimental salt pans at Merkanam and Harigoshti.

61. Village and Taluq Accounts.—The work of scrutinizing the remission accounts furnished by village officers necessitated the examination of most of the important village accounts by the Huzur establishment. On the whole there has been an improvement in the manner in which these are kept with the exception of one or two; notably the account showing the rain-fall and supply and distribution of water in village tanks (Enclosure B to No. 2 of the Village Manual forms) in the Tindivanam Taluq. Discrepancies and errors in the accounts were duly noticed and fines imposed in cases evincing serious neglect or fraud. During the fasli under report printed books were distributed to all village officers for the 1. Tandal (No. 10), 2. Vargu (No. 11), and 3. Irusalnama (No. 12), and the appearance of these important accounts has in consequence very much improved, while at the same time their uniformity has been secured. The Treasury Deputy Collector examined the cash accounts in the Tindivanam Taluq Cutcherry during the past year and discovered a few irregularities of practice, which were pointed out to the Tahsildar in view to rectification.

1. Chittah of daily collections.
2. Abstract of the daily chittah.
3. Remittance list.

62. Lands acquired by Public Servants.—The following is a list of the public servants under my control, who have furnished returns of having acquired lands during the fasli under report:—

Name.	Office.	Extent of land and how acquired.
1. Venkatramanuja Chetti.	Head Shroff in the Collector's office.	Acres 2·77 of land partly by purchase and partly by durkhast. Acres 6·27 by inheritance.
2. Rungiengar	2nd Class Revenue Inspector, Villapuram Taluq.	
3. Venkatramier	Acting Tahsildar of Cuddalore.	Acres 6 by purchase with the sanction of the Board of Revenue.
4. Rama Row	Head Gumastah in the Trikalore Taluq.	Has ancestral lands to the extent of 59·55 Acres.
5. Naranier	2nd Gumastah in the same taluq.	Ancestral lands to the extent of 17·85 Acres.
6. Devaraja Mudali ...	5th Gumastah in the same taluq.	Ancestral lands to the extent of 33 Acres.
7. Sitaramier	Gumastah in the Ulundurpett Deputy Tahsildar's office.	Ancestral lands to the extent of 7·92 Acres.
8. Narasimha Iyer	4th Class Revenue Inspector in the Trikalore Taluq.	Has ancestral lands amounting to 10·56 Acres.
9. Arunachella Iyer... ...	Taluq Sheristadar of Kullakurchi.	Acquired Acres 6·33 of land by mortgage.
10. Ramasamy Pillai ...	2nd Gumastah in the Virdachellam Taluq.	Acquired Acres 5·61 of land by mortgage.
11. Narasinga Row	5th Gumastah in the Virdachellam Taluq.	Acquired Acres 0·18 of land by purchase.
12. Srinivassa Iyer	6th Gumastah do.	Acres 4·58 by inheritance. The land has, however, been alienated and only the registry stands in his name.
13. Valayuda Padiachi ...	Head Shroff in the same taluq.	Has Acres 30·45 of ancestral land.
14. A. Vencata Row	Head Gumastah in the Chedambaram Taluq.	Acquired Acres 39·55 of land, partly by purchase and partly by durkhast.
15. Vencoba Row	9th Gumastah in the same taluq.	Acquired Acres 5·65 of land by purchase at a Civil Court sale.

Name.	Office.	Extent of land and how acquired.
6. C. Srinivassa Iyengar ..	Tahsildar of Chedambaram.	This officer purchased a small piece of ground in Fasli 1284 at Tindivanam and built a Chuttrum on it, but never reported the matter till called on during the fasli under report to state if it was true that he had done so. He then admitted the fact, but urged that the rules on the subject did not apply to dwelling houses as an excuse for not reporting the matter.

63. Law Charges on account of Suits against Government Officers.—A statement in the form prescribed in Board's Proceedings, dated 19th October 1871, No. 4,434, is herewith sent. The balance of costs due to Government remaining to be realized at the end of Fasli 1284 amounted to Rupees 615-4-5, which added to Rupees 808-8-6, being the costs awarded in Fasli 1285, raised the amount to be collected to Rupees 1,423-12-11. Of this a sum of Rupees 465-11-1 was collected during the fasli, leaving a balance of Rupees 958-1-10, which was still further reduced by subsequent collections up to the end of October last to Rupees 448-15-1. Measures are in progress for the realization of this amount.

64. A copy of the Sub-Collector's report on the settlement of the taluqs under his charge is herewith submitted.

65. Remarks on the Conduct of Subordinate Officers.—There were several changes of the Divisional Officers during Fasli 1285. Mr. G. D. Irvine was succeeded by Mr. Wallace as Acting Sub-Collector, and Mr. F. E. Gibson was invalided and was succeeded by Mr. Thomson; while the General duties Deputy Collectorate was held successively by Deputy Collectors Venkatachellam Pillai, Mahomed Azim Ghatalla Sahib, Dorasami Ayar, and C. Sri Baliah. I was sorry to lose Mr. Irvine's services as I found him an active and very intelligent officer. Of Mr. Gibson I regret I cannot report favorably in his capacity as a Revenue Officer, for I found him unequal to the task of administering his division satisfactorily and of doing the Jamabandi of his two taluqs, and had consequently to settle Tindivanam myself, and a disagreeable task I found it owing to the want of trustworthy information in many instances relative to waste and shavi in consequence of proper inspections of the crops not having been made. Mr. Gibson's health may not have been good, for not long after he succeeded in getting a medical certificate and took furlough, but I do not consider I received from him all the assistance I had a right to expect.

With the other Divisional Officers I had every reason to be satisfied so far as the discharge of their official duties went, but Deputy Collector Mahomed Azim Ghatalla Sahib I never saw, as he joined his division at Trinomalai and left it again without coming to see me.

The Huzur Sheristadar was promoted to act as a Deputy Collector in Tanjore during the fasli, and his place was supplied by P. Ramachendra Row, who has discharged the duties of the office in a most efficient manner.

Cuddalore, (Signed) J. H. GARSTIN,
18th December 1876. Collector.

SUB-COLLECTORATE.

I have the honor to report on the settlement of the sub-division for Fasli 1285, and to forward the usual statements, of which Enclosure A to Statement No. 8 has been prepared according to the revised form, which accompanied the Proceedings of the Board of Revenue, No. 870, dated 7th June 1876. In accordance with the instructions contained in the Proceedings of the Board of Revenue, No. 720, dated 30th March 1874, particulars of portions of fields left waste are given in Enclosure D to Form No. 3. Form No. 4 has also been revised, portions of fields being included with the extent of whole fields left waste in Columns 33 to 42 of Statement No. 3.

2. Statement I—*Settlement.*—The settlement of the two taluqs of the sub-division—Kullakurchi and Virdachellam—was conducted by me, that of Chidambaram by you; Chidambaram Taluq was the first taken up, the settlement beginning on the 28th January, while Virdachellam Taluq was the last, the settlement of that taluq ending on the 26th June. But the time actually spent by the Settlement Officers in the settlement and distribution of puttas was seventy-six days as particularized in Statement I. The year was one calling for remissions. The settlement was therefore late in commencement, and its duration was prolonged in consequence of the additional labor connected with Svayajastee cases, and the disposal of durkhasts arising therefrom.

3. *Distribution of Puttas.*—Statement I shows 107,020 as the number of puttas distributed in Fasli 1285. The large increase in the number of fresh puttas over that in the last fasli, viz., 7,349, was chiefly due to the grant of puttas to Svayajastee cases in accordance with the orders of Government, dated 3rd February 1875, No. 180, communicated in your Official Memorandum, No. 548, dated 7th June 1875. The large increase of 19,150 puttas in the number "modified by additional entries" as entered in Column 5 over that of last fasli was the result of entries of remissions having been made in the puttas this year, as also of Svayajastee cultivations by previous Puttaholders.

4. Statement II—*Prices of Food-grains.*—The average ruling prices of the principal kinds of food-grain—paddy, cumboo, and raggy—show a large increase over those of the previous fasli, and also over the averages of the previous ten faslis, except in the case of 1st sort paddy as detailed in Statement No. 2. The increase was due to the adverse nature of the season, which will be treated of in its proper place in detail, and to the consequent scanty outturn in the sub-division, and the absence of imported supplies from other stations. The price of varagu, which is one of the staple food-grains in this district, though higher than the averages of the last ten faslis, shows a decrease of 11 Rupees per garce when compared with the price of Fasli 1284. It appears that this grain was grown in large quantities in Kullakurchi

Taluq, and that there was not a very great demand for it. Horse-gram shows an unfavorable change in each of the three taluqs. The reason appears to have been the small demand.

5. *Season.*—The season of Fasli 1285 was unfavorable. The rainfall was not sufficient, nor timely. The following statement shows the rainfall in the fasli as compared with the preceding two faslis:—

Taluqs.	Fasli 1284.		Fasli 1285.		Decrease.		Fasli 1283.		Comparison of Faslis 1283 and 1285.			
									Increase.		Decrease.	
	Inch.	Ounce.	Inch.	Ounce.	Inch.	Ounce.	Inch.	Ounce.	Inch.	Ounce.	Inch.	Ounce.
Virdachellam	36	6	26	5	10	1	24	6	1	9	...	...
Chidambaram	48	...	35	4	12	6	47	7	...	...	12	7
Kullakurchi	36	9	33	5	3	4	32	5	1	...	...	...
	121	5	95	4	26	1	104	8	2	9	12	3
Net Decrease ...	...	...	...	...	...	...	...	...	...	...	9	4

It will be observed that in Fasli 1285 the decrease in the quantity of rainfall has been very great as compared with that of Fasli 1284, amounting to 26 inches, and even less than the fall in Fasli 1283. There were floods in the Coleroon but were of short duration. In the Vellar there were ordinary freshes in the months of August, September, October, and November, and they were pretty continuous. In the Manimuttanuddy the floods were scanty, and in the Pennair none were to report. The crops which solely depended upon rainfall did not thrive well, much having withered, and the rest yielding short outturns, but in places which were irrigated by the anicuts or other sources of irrigation of a permanent nature fair crops were harvested.

6. *Sanitary condition.*—Public health was not good in the year under report. The year was marked by cholera and small-pox, though no mortality to any great extent from small-pox was reported. The mortality from cholera and the population in the sub-division are given in the margin Taluqwar. The Hospital Assistant attached to this office was deputed to the work of attending to those cases which occurred in and near Virdachellam, and medicines were freely distributed from the Dispensaries at Chidambaram and Virdachellam.

	Mortality.	Population.	Per cent.
Virdachellam ...	1,909	180,125	1
Chidambaram ...	3,817	240,285	1·6
Kullakurchi ...	1,420	197,718	·7
Total ...	7,146	618,128	11·1

7. *Health of Cattle.*—Cattle suffered from insufficient pasture in some places, and to a slight extent from dearth of water. The disease of "Adaippan," "Vekkai," and "Komari" were fatal to a slight extent. These diseases prevailed chiefly in the Chidambaram Taluq. The mortality is reported as follows:—

Vekkai	1,058
Adaippan	222
Komari	21
Therian	74
Total ...	1,375

Doctor Thacker's medicines were used, and his prescriptions attended to in the treatment of the above diseases of cattle in some cases, and are reported to have been successful. Segregation of infected cattle also appears to have been attended to.

8. Statement III.—*Ryotwar Holdings.*—The following is an abstract statement compiled from Statement III showing the holdings of the ryots at the commencement of Fasli 1285, the subsequent variations therein during the fasli, and the net holdings at the end of the fasli as compared with the results of the Fasli 1284. The actual cultivation as distinguished from "waste charged" amounts to 394,003 acres against 369,872 of Fasli 1284, showing an increase of 24,131 acres. This extension of cultivation has been arrived at chiefly under the system of recognizing the occupier of unappropriated lands as the owner, and giving him a putta under the orders of the Board of Revenue and Government lately received:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Ryots' holdings at the beginning of Fasli 1285	395,210	11,69,741 2 7	400,443	11,79,782 5 4	5,233	10,041 2 9	...	... ...
Deduct.								
Land resigned ...	11,401	25,025 7 6	12,267	26,162 1 3	866	1,136 9 9	...	... ...
Do. transferred ...	3,501	10,943 3 0	4,701	15,514 5 4	1,209	4,571 2 4	...	... ...
Do. rendered useless and taken up for public purposes	53	182 0 1	214	603 6 6	161	421 6 5	...	... ...
Total ...	14,955	36,150 10 7	17,182	42,279 13 1	2,227	6,129 2 6	...	... ...
Remainder ...	380,225	11,33,590 8 0	383,261	11,37,502 8 3	3,005	3,912 0 3	...	... ...
Add.								
Land taken up on durkhast	16,691	35,261 4 9	45,987	90,861 13 1	29,296	55,600 8 4	...	... ...
Land obtained by transfer	3,497	10,930 3 7	4,701	15,557 4 5	1,204	4,626 11 10	...	... ...
Total ...	20,188	46,191 13 4	50,688	1,06,419 1 6	30,500	60,227 4 2	...	... ...
Total Holdings ...	402,443	11,79,782 5 4	433,949	12,43,921 9 9	33,506	64,139 4 5	...	... ...
Waste remitted. Deduct entire fields left waste ...	17	52 13 8	965	1,956 1 8	948	1,903 4 0	...	... ...
Waste remitted. Portions of fields left waste ...	...	... ...	42	135 6 11	42	135 6 11	...	... ...
Total ...	17	52 13 8	1,007	2,091 8 7	990	2,038 10 11	...	... ...
Remainder ...	402,426	11,79,729 7 8	432,942	12,41,830 1 2	32,516	62,100 9 6	...	... ...
Actual cultivation...	369,872	11,14,623 3 6	394,003	11,53,957 9 11	24,131	44,334 6 5	...	... ...
Waste charged. Entire fields left waste..	23,751	49,708 8 1	32,153	68,016 4 1	8,402	18,307 12 0	...	... ...
Waste charged. Portions of fields left waste ...	6,803	15,397 12 1	6,786	14,856 3 2	...	... ...	17	541 8 11

From the above comparative abstract statement it will be found that the only items of decrease is "waste charged," which is 17 acres and an assessment of Rupees

541-8-11. This would give an average of more than Rupees 30 per acre. But after performing the substraction no such relation as that between extent and assessment exists between remainders of areas and remainders of assessments of areas, the assessment not being proportional to the area solely. In the present case the "waste charged" in the current fasli are of a higher rate of assessment than those in the last fasli—nunjah in Kullakurchi and punjah in Virdachellam,—the decrease on the whole being found to a greater degree in the latter taluq, while Chidambaram has remained stationary.

9. The total of Ryotwar holdings at the commencement of the fasli under report was 400,443 acres, assessed at Rupees 11,79,782-5-4, from which were deducted 17,182 acres, with an assessment of Rupees 42,279-13-1, on account of lands relinquished, transferred, and taken up for public purposes or rendered unfit for cultivation. The extent of 383,261 acres remaining, bearing an assessment of Rupees 11,37,502-8-3, was increased by the accession of acres 50,688 with an assessment of Rupees 1,06,419-1-6, being lands assigned on durkhast and obtained by transfers. Thus the total holdings amounted to 433,949 acres, assessed at Rupees 12,43,921-9-9. Deducting therefrom 1,007 acres, assessed at Rupees 2,091-8-7, being the amount remitted on waste both of whole fields and of portions of fields, the remainder is the net assessed land, viz., 432,942 acres, bearing an assessment of Rupees 12,41,830, which is the total land revenue of the sub-division. Of these 394,003 acres, assessed at Rupees 11,58,957-9-11, were under actual cultivation, while the remainder being the waste lands charged were 38,939 acres, bearing an assessment of Rupees 82,872-7-3. To the beriz thus obtained the water-tax on dry lands and second crop assessment on wet lands, as well as the Miscellaneous items, viz., Rupees 1,96,192-13-11, will have to be added as will be detailed hereafter.

10. The large increase in the total holdings at the commencement of Fasli 1285 over those of Fasli 1284 was due to the more favorable season of the latter fasli, and therefore to a larger extent of lands taken up. In Fasli 1285 the season was so adverse that so far from there being an increase there should have been a decrease of more than 50 per cent. under the item "land taken up on durkhast," but for the inclusion of Svayajastee cases summarily dealt with as durkhast cases and puttas issued. Thus the assignment on formal durkhast was only to an extent represented by Rupees 1,359-10-2, while assignments upon Svayajastee cultivations followed by issue of puttas at the settlement amounted to 29,296 acres, assessed at Rupees 54,240-14-2.

11. The increase, amounting to 866 acres, assessed at Rupees 1,136-9-9, in the "lands resigned" in Fasli 1285 over the figure of Fasli 1284, belongs chiefly to the Kullakurchi Taluq, and was due to the varagu lands being laid as "Podugal" or fallow. At the time fixed for receiving relinquishments, or in August 1875, the rain fall was favorable, the extent registered being 27 inches 5 ounces throughout the sub-division. Hence the ryots did not come forward to relinquish their lands, or the increase under this head must have been much larger.

12. The increase of Rupees 2,038-10-11 under "waste remitted" was the result of the unfavorable character of the season, which necessitated the grant of remission in cases where the omission to cultivate was not the fault of the ryots.

13. *Tirvajastee.*—Under the head "Water-tax on dry lands" there is an increase observable of Rupees 14,639-11-2. This was chiefly owing to the irrigation from the Pelandorai anicut having been allowed for the first time in the year under report, and to the excavation of some additional branch channels under the Kinnanore anicut in Fasli 1285, as also to the fact that lands under other anicuts had a fair supply of water, at any rate at the commencement of the cultivation season. The instructions conveyed in the Collector's letter, No. 369, dated 28th April 1876, for levying water-rates on Svayajastee cultivations by the half cawny system were also strictly observed in the fasli under review.

14. *Fasaljastee.*—There is a decrease of Rupees 12,695-8-6 observable under "second crop assessment on wet lands," attributed to the failure of rain in those localities where crops are grown by rain-fed tanks at the time of second crop cultivation. A Taluqwar Memorandum showing the revenue derived from the above two items in the fasli under notice as compared with that preceding is subjoined :—

Items.	Fasli.	Virdachellam.	Chidambaram.	* Kullakurchi.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fasaljastee	1284	5,763 12 11	14,862 15 0	17,313 6 3	37,940 4 2
Tirvajastee	1284	22,383 10 7	62,506 11 11	17,330 6 9	1,02,220 13 3
Total ...	.....	28,147 7 6	77,369 10 11	34,643 13 0	1,40,160 15 5
Fasaljastee	1285	5,044 15 0	8,622 8 9	11,667 1 11	25,334 9 8
Tirvajastee	1285	27,867 5 5	68,815 9 10	20,177 9 2	1,16,860 8 5
Total ...	.....	32,912 4 5	77,438 2 7	31,844 11 1	1,42,195 2 1
Decrease in Fasaljastee	.....	718 13 11	6,240 6 8	5,646 4 4	12,605 8 6
Increase in Tirvajastee	.....	5,483 10 10	6,308 13 11	2,847 2 5	14,639 11 2

15. *Special Products.*—Annexed is a comparative table showing the results of the cultivation of the special products in Faslis 1284 and 1285 :—

Products.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Sugar-cane	1,619	16,024	1,644	16,662	25	638	...	...
Cotton	16,060	38,984	14,104	30,714	...	...	2,556	8,270
Indigo	3,873	9,433	7,104	16,431	3,231	6,998	...	...

The decrease in the cultivation of cotton was chiefly in the Virdachellam Taluq.

16. *Permanent Sources of Irrigation.*—The following statement shows the revenue derived in Fasli 1285 from each of the permanent sources of irrigation as compared with the results of Fasli 1284. There has been an important addition to

the list of anicuts in this division by the Pelandorai anicut having been rendered available for irrigation in the year under review :—

Sources of Irrigation.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.		Rs.		Rs.
1. Coleroon Lower anicut	71,218	4,18,190	71,282	4,18,806	64	...	...	4,384
2. Vellar or Shetintope anicut	12,333	90,960	12,636	91,269	303	309	...	...
3. Manimuttanuddy anicut at Kinnanore...	1,532	19,141	1,535	20,944	3	1,803	...	...
4 Do. do. at Meimathur..	397	11,486	398	13,835	1	1,349	...	...
5. Mayurnuddy anicut at Kattumylur ...	81	873	80	739	...	...	1	134
6. Pelandorai anicut	1,190	6,670	1,190	10,339	...	3,369	...	...
Total ...	86,501	5,47,320	87,121	5,49,932	321	7,130	1	4,518
Net increase ...	...	...	...	...	320	2,612	...	...

If all the branches and supply channels originally proposed under the Meimathur, Kinnanore, Kattumylur, and Pelandorai anicuts had been cut, more valuable results would have been attained.

The efficiency of the Public Works Department system, as a system, is in this department of irrigation only partial. Larger establishments are wanted to do the works projected, and to do them *at once.*

17. *Public and Private Topes.*—At the commencement of the fasli under notice the extent of plantation of public and private topes was acres 623·34,* assessed at Rupees 1,204-5-3. An extent of acres 30·90, assessed at Rupees 78-11-8, assigned for private topes was charged with full assessment, as the period of twenty years had expired and was therefore withdrawn from the tope grant. An extent of acres 16, assessed at Annas 3-6, granted for a public tope, was also charged with full assessment for breach of the conditions of the rules. These deductions from the grant reduced the extent actually occupied under the tope rules to acres 592·28, assessed at Rupees 1,125-6-1 ; on the other hand, an extent of acres 7·96, assessed at Rupees 17-8-2, was assigned for public and private topes in the Virdachellam and Chidambaram Taluqs during the fasli under report. At the close of the fasli the total grant amounted to acres 600·24, assessed at Rupees 1,142-14-3, as detailed Taluqwar below :—

	Extent. Acres.	Assessment. Rs.	A.	P.
* Private tope ...	535·91	1,013	7	8
Public do. ...	87·43	190	13	7
Total ...	623·34	1,204	5	3

Taluqs.	Public Tope.				Private Tope.				Total.			
	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.
Virdachellam	50·51	109	6	1	282·51	692	7	8	333·2	801	13	9
Chidambaram	7·86	22	8	1	184·82	149	15	4	...	172	7	5
Kullakurchi	31·10	62	13	10	43·44	105	11	3	74·51	168	9	1
Total ...	89·47	194	12	0	510·77	948	2	3	600·24	1,142	14	3

In addition to the above, 96 acres, assessed at Rupees 189-13-7, were reserved for Government topes and village common topes in the Kullakurchi Taluq. These items

are also shown in Statement No. 4 under "Cowle remission" under the tope rules. I consider that they should be included for the future in the item "Public topes."

The Tahsildars in this division have not given their attention to the plantation or maintenance of topes. But it is hoped that the Forest Department will supply the wants of the district in this department.

18. Statement IV—*Remissions.*—No. 4 is the statement showing all remissions granted in fasli 1285, amounting to Rupees 1,69,184-6-6, under the heads of—

	Rs.	A.	P.
1. Occasional remission granted at Jamabandi with reference to the state of the season as sanctioned in Collector's letter, No. 225, dated 14th March 1876, and Board's Proceedings quoted therein	73,509	0	3
2. Fixed annual remission usually granted	1,621	0	7
3. Deductions allowed inclusive of the village officer's pay	94,054	5	8
Total ...	1,69,184	6	6

Under the first item there is a large increase of Rupees 73,506-0-5 over last year, which is distributed among the three taluqs thus :—

	Rs.	A.	P.
Chidambaram	21,503	5	9
Virdachellam	30,695	5	1
Kullakurchi	21,307	5	7
Total ...	73,506	0	5

This increase was of course due to the adverse character of the season.

19. Statement V—*Miscellaneous Revenue.*—In this statement the particulars of the miscellaneous items of revenue of the fasli under report are given as compared with that of the preceding one. There is a total decrease observable of Rupees 49,721-11-2 from the demand of Fasli 1284. This decrease is, of course, not real, but is merely the result of the transfer of Svayajastee cultivations to the heading "Ryotwar" instead of "Land Revenue, Miscellaneous"—*Vide* Items Nos. 6 and 9 which represent the cultivations of Ryotwar and Poramboke land cultivated but not included in the Jamabandi. The increase in Items Nos. 2 and 31, representing tax on trees, of Rupees 556-6-1 is attributable to the strict enforcement of the recent orders directing that productive trees which have once come to bearing should be continued to be charged for in the accounts.

20. The remission granted as entered in the Statement No. 5 amounts to Rupees 499-2-11, of which a sum of Rupees 478-15-5 corresponds with Item No. 46, *i.e.*, water-tax on Zemindari and Inam lands. This amount was distributed as follows :—

	Rs.	A.	P.
Chidambaram	383	4	2
Virdachellam	95	11	3
Kullakurchi	...	...	...
Total ...	478	15	5

The current demand of "Land Revenue, Miscellaneous" items inclusive of arrears at the commencement of the fasli was Rupees 86,105-5-0, of which the amount collected and remitted within the fasli was Rupees 71,653-4-10. The subsequent collection up to 31st October 1876 reduced the balance to Rupees 6,749-14-3 which stood distributed as follows on the first instant :—

	Rs.	A.	P.
Chidambaram	4,594	1	9
Virdachellam...	1,381	4	6
Kullakurchi	774	8	0
Total ..	6,749	14	3

The balance against Chidambaram is unduly large and unsatisfactory, considering how early the Jamabandi of that taluq was concluded. The taluq possesses an extensive system of irrigation, and is luxuriantly productive. The Tahsildars who were in succession doing duty in this taluq are alone to blame in the matter. But it is understood that one of them is about to retire and the other to be dismissed; so more need not be said.

21. Statement VI—*Demand, Collection, and Balance of Shrotriem Villages.*—Statement No. 6 shows the demand, collection, and balance of Shrotriem villages. The arrears at the beginning of the fasli and the current demand amounted to Rupees 6,186-8-7, of which the sum collected within the fasli was Rupees 4,753-9-4, and the subsequent collection up to 31st October 1876 reduced the balance to Rupees 316-3-6, which stood on the 1st instant distributed as follows :—

	Rs.	A.	P.
Kullakurchi	117	9	11
Chidambaram	102	8	1
Virdachellam	96	1	6
Total...	316	3	6

The balance against Kullakurchi is larger than it should be; orders for speedy collection were not attended to. The Tahsildar is to blame. He is at present under suspension.

22. Statement VII—*Revenue Demand, Collection, and Balance.*—The demand, collection, and balance of all sources of revenue for Fasli 1285 are shown in Statement No. 7. The demand of Fasli 1285, including the Jodi on Shrotriem Villages and Miscellaneous items, was Rupees 12,73,556-4-3 against Rupees 13,32,730-5-8 in the preceding fasli, showing a decrease of 15,174-1-5. The decrease is attributable to the grant of remissions, amounting to Rupees 73,509-0-3, as shown in Statement No. 4. Extension of cultivation, chiefly under the head "Ryotwar," operated to lessen the amount of the decrease. The collection within the fasli amounted to Rupees 10,53,203-0-1, which is 83 per cent. of the whole demand. The following statement shows Taluqwar the state of collections up to the end of the fasli :—

Taluqs.	Demand of Fasli 1285.	Collections up to the end of Fasli 1285.	Columns 2 to 3 percentage.
1	2	3	4
Virdachellam	3,12,919	1,81,423	58
Chidambaram	6,52,656	5,98,774	92
Kullakurchi	3,07,981	2,73,006	89
Total...	12,73,556	10,53,203	83

From the above it will be observed that at the end of the fasli there were 42 per cent in Virdachellam, 8 in Chidambaram, and 11 in Kullakurchi Taluqs of the respective beriz of those taluqs *uncollected*, and they amounted to in—

	Rs.	A.	P.
Virdachellam Taluq	1,31,495	14	5
Chidambaram do.	53,882	9	1
Kullakurchi do.	34,974	12	8
Total...	2,20,353	4	2

The settlement of the Virdachellam Taluq was very late, having been concluded only in the end of June, owing to the Tahsildar of the Kullakurchi Taluq, which was fixed to be made first, not being ready with his accounts. Moreover, the collections of the last three kists on dry lands were suspended pending remission being decided upon. Hence the arrears in collections. It is much to the credit of the Tahsildar, Parthasarathy Iyengar, that the state of collections in his taluq is at the present time well advanced, and that only a trifling balance remains which will be wiped off very soon. This table exhibits the collections up to 31st October :—

Taluqs.	Demand.	Collection.	Percentage.
	Rs.	Rs.	Rs.
Virdachellam	3,12,919	3,07,447	98
Chidambaram	6,52,656	6,36,917	97½
Kullakurchi	3,07,982	3,06,480	99½

The above figures represent only the "Land Revenue." The following table shows the state of collections of the revenue from all sources on the 1st instant :—

Taluqs.	Arrear of Land Revenue.	Arrear of other items.	Total.	Subsequent collection up to 31st October.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Virdachellam.	1,31,495 14 5	26,248 1 4	1,57,743 15 9	1,47,792 0 11	9,951 14 10
Chidambaram	53,882 9 1	17,381 15 10	71,264 8 11	48,738 0 7	22,526 8 4
Kullakurchi..	34,974 12 8	15,048 13 10	50,023 10 6	47,304 7 6	2,719 3 0
Total...	2,20,353 4 2	58,678 15 0	2,79,032 3 2	2,43,834 9 0	35,197 10 2

The arrears, especially in the Virdachellam Taluq, have been considerably reduced in the meantime.

23. Statement VIII—*Old arrears and Irrecoverables.*—At the commencement of Fasli 1285 the old arrears under the head of "Jodi on Shrotriem Villages," "Ryotwar", and "Miscellaneous" were Rupees 92,430-2-3. They were all due for a series of seven Faslis from 1278 to 1284 inclusive as detailed in the statement.

The sum collected, exclusive of that remitted within the fasli, was Rupees 78,842-10-8, or 85 per cent. of the arrears. Rupees 4,104-3-10 were remitted, leaving a balance of Rupees 9,483-3-9 still to be collected on the first July, but it has been

reduced by subsequent collections and remissions up to 31st ultimo to Rs. 7,912-8-8. This last sum includes Rupees 1,156-14-7, the amount recommended last fasli as irrecoverable, and sanctioned last month to be struck off the accounts, but not yet debited in the Chidambaram and Virdachellam Taluqs, as well as Rupees 6,562 belonging to certain villages transferred to Trikkalore from Kullakurchi Taluq from Fasli 1286. Deducting these two sums, the net amount outstanding, viz., Rupees 6,690-4-11, will remain distributed among the three taluqs, and accounted for as follows:—

Taluqs.	Net amount of old arrears as stood on 1st November 1876.			Amount now ascertained to be irrecoverable.			Balance entered as recoverable.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Virdachellam	3,165	7	11	380	4	1	2,785	3	10
Chidambaram	2,783	3	1	256	9	5	2,526	9	8
Kullakurchi	741	9	11	373	6	9	368	3	2
Total ...	6,690	4	11	1,010	4	3	5,680	0	8

24. The reasons for striking off the sum of Rupees 1,010-4-3 are given in the following table, and I recommend that the necessary sanction be obtained for remitting the same:—

Items.	Fasli 1281.			Fasli 1282.			Fasli 1283.			Fasli 1284.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Assessment on lands sold for arrears of revenue but nominally purchased by Government.	23	7	4	16	12	9	223	14	0	272	3	7	536	5	8
2. Assessment on lands sold but portions of arrears not realized...	.....			.....			29	8	7	29	11	7	59	4	2
3. Assessment on lands in boundary dispute collected in one of disputed villages	.....			.....			.....			26	12	11	26	12	11
4. Assessment on land charged under Sevoyjamma by mistake.	.....			.....			.....			14	11	7	14	11	7
5. Amount of arbitrary assessment improperly charged	.....			.....			.....			339	3	10	339	3	10
6. Assessment of land occupied by the new Munsiff's Court-house.	.....			.....			.....			3	5	0	3	5	0
7. Assessment on land taken up by the extension of an irrigation tank	.....			.....			.....			0	11	3	0	11	3
8. Difference between nunjah and punjah assessment charged by mistake on punjah land	.....			.....			.....			11	2	6	11	2	6
9. Assessment of land charged under Svayajastee against non-Puttadars who own no property.	.....			.....			9	11	10	8	15	6	18	11	4
Total...	23	7	4	16	12	9	263	2	5	706	13	9	1,010	4	3

25. It will be observed that the amount thus ascertained to be irrecoverable agrees with that reported in my letter, No. 507, dated 22nd instant. The further

inquiry promised in the above letter as regards the sum of Rupees 168-6-3 entered as irrecoverable by the Tahsildar of Chidambaram in excess of that sanctioned by you is not yet complete, and will form the subject of a separate report. The balance of old arrears against the Chidambaram and Virdachellam Taluqs, after deducting the irrecoverable items as far as at present ascertained, is not satisfactory, being Rupees 2,526-9-8 and 2,785-3-10 respectively. The arrear against Virdachellam is not all recoverable as the Tahsildar states. The irrecoverable portion included therein is not however ascertained as the Tahsildar has not submitted the detailed report called for in an Order, dated 23rd October 1875, No. 773, and consequently the separate report promised by Mr. Irvine in paragraph 28 of the Settlement Report for Fasli 1284 has not as yet been furnished. Reminders were already sent to the Tahsildar on the subject, and immediate reply will now be insisted on, and the result will be duly reported.

26. *Coercive Measures.*—Enclosure A to the Statement No. 8 shows the extent to which coercive measures were resorted to in the collection of revenue during the fasli under notice. The amount of arrear for which processes were issued was Rupees 2,99,112-12-3 due by 64,387 defaulters, of whom the property of 971 defaulters only was *actually* sold for an arrear of Rupees 9,174-0-9, while the property of 3,470 defaulters was placed under attachment for an arrear of Rupees 40,751-11-8. The amount actually realized by the sale of real and personal property was Rupees 8,208-4-0 out of Rupees 9,174-0-9. It will be seen that much of the arrear was realized from the sale of real property.

27. The annexed memorandum shows the amount of batta collected for the service of processes under Act II of 1864, the fees disbursed, and the remainder in each of the taluqs:—

Taluqs.	Amount of Batta collected.									Amount disbursed.			Balance.		
	Balance in hand at the commencement of the fasli.			Collected in fasli.			Total.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Virdachellam	1,395	15	8	475	13	2	1,871	12	10	866	9	1	1,005	3	9
Chidambaram	2,501	7	6	3,039	6	2	5,540	13	8	1,685	13	9	3,854	15	11
Kullakurchi	19	10	5	1,519	0	9	1,538	11	2	1,025	7	6	513	3	8
Total ...	3,917	1	7	5,034	4	1	8,951	5	8	3,577	14	4	5,373	7	4

The whole of the demand is credited to "Land Revenue, Miscellaneous" as shown in Statement No. 5 under the head of "Other items."

28. *Acquisition of Lands by Public Servants.*—The acquisition of lands by public servants during the fasli under report as far as they have reported to this office will be found in the annexed memorandum:—

Name of Public servants who acquired.	How acquired.	In what place.	Extent.		Assessment.
					RS. A. P.
1. Aroonachela Iyer, Taluq Sheristadar of Kullakurchi.	By mortgage... ...	Valavanur, Villapuram Taluq.	6	33	36 15 11
2. Ramasamy Pillay, 2nd Gumasta, Virdachellam Taluq.	Do.	Sittalur, Virdachellam Taluq.	5	61	9 13 6
3. Narasinga Row, 5th Gumasta, Virdachellam Taluq.	By purchase	Yeruvaipatam, Kullakurchi Taluq.	...	18	1 4 3
4. Veloyuda Padiachi, Head Shroff, Virdachellam Taluq.	Ancestral	Virdachellam, Talur, Kadumanur, Sittalur, Virdachellam Taluq. Ananthagudi, Chidambaram Taluq.	30	45	66 8 8
5. Srinivassa Iyer, 6th Gumasta, Virdachellam Taluq.	Do.	Ambalavananpett in Cuddalore Taluq.	...	64	1 10 7
6. Venkata Row, Head Gumasta, Chidambaram Taluq.	By purchase and durkhast.	Tillavadangan and Killai in Chidambaram Taluq.	39	55	129 11 0
7. Vencoba Row, 9th Gumasta, Chidambaram Taluq.	By purchase	Tillavandangan and Kristnapuram in Chidambaram Taluq.	5	65	21 4 3

29. *Examination of Village and Taluq accounts.*—The village accounts were examined as directed in your Circular Order, No. 61, dated 7th December 1875, and all mistakes and faults noticed by me at the settlement. The taluq accounts were examined at the time the records were examined, and errors, &c., pointed out. The Durkhast B registers were examined, and delays in the disposal of durkhasts particularly noticed.

30. *Remarks on the conduct of Subordinates.*—The sub-division has been unfortunate in the past year in the subordinate officials.

The Sub-division Sheristadar A. Kanakasabai Moodelliar has given me great satisfaction by his general industry and proper discharge of his duties, and by the skill and zeal which he has displayed in bringing to light various irregularities in the sub-division.

The Head Clerk Annamalai Pillay, and later the Acting Head Clerk S. Govinda Row, B.A., and S. Kristna Row, Magistrate's Clerk, have also afforded me much satisfaction by their diligence, care, and attention. But with the exception of the Tahsildar of Virdachellam and the Sub-Magistrate of Porto Novo nothing good can be said of the Tahsildars and Deputy Tahsildars.

(1.) *Chidambaram.*—Venugopalu Naidu. Charges of concealment of Kassar, acquisition of land including encroachment on channel Poramboke, and of incorrect measurement of land supposed to be wrongfully appropriated in Bhuvanagiri are pending against him.

(2.) *Chidambaram.*—Srinivasa Iyengar was transferred to Chidambaram for malpractices elsewhere. The Board of Revenue have recommended his dismissal.

(3.) *Chidambaram.*—Mannargudi Deputy Tahsildar Vijayaragava Charri. A charge was brought against this official of embezzlement of money of the Local Fund Board given to him for the execution of certain repairs, and also of misappropriation of trees, the property of Government. He is under suspension.

(4.) *Chidambaram.*—Bhuvanagiri Deputy Tahsildar Srinivasa Row. Great complaints of partiality have been brought against this official, and some are under inquiry, although he was promoted to this office only nine months ago.

(5.) *Virdachellam.*—Titagudi Deputy Tahsildar Jiyappa Iyengar was transferred here owing to the scandals about him elsewhere.

(6.) *Kullakurchi.*—The Tahsildar Bhadrachalem Pillay is at present under suspension on account of charges having been preferred against him of levying unauthorized collections and of taking bribes in his Magisterial as well as Revenue capacities.

(7.) *Kullakurchi*—Sheristadar Arunachalam Iyer. Complaints have been made as to his receiving bribes in order to accept relinquishments of lands within the prescribed time.

31. The places where the settlement was conducted were; in the Virdachellam Taluq, Virdachellam and Kullakurchi; and Kuthagudi in the Kullakurchi Taluq. Scarcity of water forbade the holding of the settlement in the former taluq save at the head-quarter station.

(Signed) J. WALLACE,
Acting Sub-Collector.

(True Copy.)

(Signed) J. H. GARSTIN.

Lnd. W. J. Lewis.

SETTLEMENT REPORT

OF

TANJORE.

CONTENTS.

	Paras.		Paras.
Introduction	1	Abkári	30
Places at which the Settlement was made	2	Sea Customs	31
Puttas under Ryotwar Settlement	3	Land Customs	32
Number and Tenure of Villages	4	Salt	33
Season	5 and 6	Stamps. Judicial	34
Rain-fall	7	Stamps. Non-Judicial	35
Rain Gauges and Registers	8	Total Demand, Collection, and Balance of all Sources of Revenue	36
Sanitary Condition	9 and 10	Actual Collections, both Current and Arrears	37
Health of Cattle	11	Land Revenue Arrears	38
Prices	12 and 13	Coercive Process	39
Wages of Labor	14	Collections and Charges	40
Ryots' Holdings	15	Charges	41
Waste remitted, Waste Charged, and Actual Cultivation	16 and 17	Land Revenue	42
Settlement of Revenue under the Land "Ryotwar"	18 and 19	Other Heads of Charges	43
Second Crop Assessment and Water-tax	20	Land Customs	44
Remissions	21	Salt	45
Land Revenue, Miscellaneous	22	Refunds	46 to 49
Special Products	23 and 24	Wastage of Salt	50
Agricultural Statistics	25	Landed Property acquired by Public Servants	51
Irrigation	26	Village and Taluq Accounts	52
Tanks made over to Ryots	27	Examination of Taluq Treasuries and Cash Accounts	53
General Abstract of all Heads of Revenue	28	Costs awarded in Civil Suits	54
Jodi on Shrotriem, &c., Villages	29	Remarks on the Conduct of Subordinate Officers.	55

I HAVE the honor to submit my usual Annual Report on the Settlement of the District for Fasli 1285 (A.D. 1875-76), accompanied by the prescribed statements.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE.—*Statement No.* 1.—In this statement the stations where, and the officers by whom the settlement of each taluq was made, as well as the time occupied in the work, and the number of puttas distributed, are shown. The following is its abstract:—

Names of the Officers.	Names of the Taluqs.	Number of Villages.	Total number of Puttas.	Stations where the Jamabundy was made.	Period occupied for the Settlement of each Taluq.
1	2	3	4	5	6
J. Cameron, Esq., Acting Sub-Collector.	Nannilam	94	3,577	Kordacheri	From 19th April to 13th May 1876.
	Do.	107	4,713	Peralam	
	Do.	123	5,845	Nannilam	
	Do.	52	1,886	Kodavassal	
		376	16,021		
M. R. Weld, Esq., Acting Sub-Collector.	Negapatam	48	1,076	Trivalur	From 15th May to 23rd June 1876.
	Do.	55	2,330	Kivalur	
	Do.	139	7,503	Negapatam	
	Do.	9	227	Velanganni	
		251	11,136		
A. Krishnasawmy Iyer, Temporary Deputy Collector.	Tanjore	1	2,350	Tanjore	From 7th to 29th April 1876, 16th to 21st June, and 18th July 1876.
	Do.	107	17,350	Do.	
	Do.	119	10,507	Do.	
	Do.	40	4,281	Tirukattupally	
		267	35,288		

Names of the Officers.	Names of the Talaqs.	Number of Villages.	Total number of Puttas.	Stations where the Jamabundy was made.	Period occupied for the Settlement of *each* Talaq.
1	2	3	4	5	6
A. Streenovasa Row, 3rd Class Deputy Collector.	Combaconum ...	63	3,449	Parpavinasam ...	From 5th to 8th May 1876.
		356	15,264	Dharasuram	
		419	18,713		
	Mayaveram ...	78	3,390	Tranquebar	From 2nd to 7th June 1876.
		171	6,398	Mayaveram	
		83	3,729	Kuttalam	
		327	13,427		
	Sheally	149	3,717	Sheally	From 22nd to 24th May 1876.
		19	1,086	Puttur	
		168	4,803		
P. Seshagiri Row, 2nd Class Deputy Collector.	Mannargudi ...	347	14,768	Mannargudi	From 25th April to 17th May 1876.
	Tritrapundy ...	173	8,953	Payanallur	From 12th to 15th June 1876.
		4	112	Pavayur	
		177	9,065		
A. Krishnasawmy Iyer, Temporary Deputy Collector.	Pattukottai ...	37	6,070	Pattukottai	From 18th to 31st May 1876.
		80	3,648	Sembava	
		117	9,718		
	Total ...	2,349	1,32,989		

3. Puttas under Ryotwar Settlement.—The total number of puttas under Ryotwar settlement was 132,989 against 131,060 in Fasli 1284, as shown in the following table; the increase of 1,929 being the result in the net of the sub-division of holdings in the ordinary course of partition, sale, &c., as well as of the formation of new ones taken on durkhast and of the absorption of some in other existing holdings:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Fresh Puttas	5,613	4,663	...	950
Old Puttas modified	50,710	51,333	623	...
Do. not altered	74,737	76,993	2,256	...
Total...	131,060	132,989	2,879	950
Net ..	...	...	1,929	...

4. Number and Tenure of Villages.—The following table shows the number of villages and hamlets under each head of settlement. They were exactly the same as in the previous year:—

	Number of Villages.	Number of Hamlets.
Ryotwari Villages.		
Field assessed	772	725
Mottamfaisal	1,585	1,665
Olungu rented, affected by price	...	1
Do. do. but not do.	54	104
Grain rented	...	1
Total Ryotwari Villages...	2,411	2,496
Villages held on Tenure other than Ryotwari.		
Poliput	251	...
Shrotriem	600	...
Survamaniem	453	...
Fixed money-rented	46	...
Permanently grain-rented	11	...
Ardhamaniem or half-assessed	6	...
Mokasa, belonging to the late Rajah's estate.	139	...
Total Inam, &c....	1,506	...
Towns not paying revenue to Government ...	17	...
Saddappal or entirely waste	...	5
Jungle	1	...
Grand Total ...	3,935	2,501

5. Season.—The season may be said to have been on the whole unfavorable. The first floods of the south-west monsoon were unusually late and were very low, consequently the cultivation operations under the Cauvery and its branches began at a late date. The aggregate rain-fall during the year under report was 30·62 against 39·64 inches in the preceding year, partially distributed over the agricultural season. In the southern, as well as the south-eastern parts of the district, the wet cultivation under tanks which depend solely on local rains has suffered much in consequence. In the western parts of the district also the dry cultivation has similarly suffered. On the whole the general outturn of the harvest, both dry and wet, was below the average.

6. It will be seen from the marginal abstract that during the past four years the quantity of rain-fall has been gradually decreasing. Compared with Fasli 1282 the decrease in the year under report is about 26 inches. The continued insufficiency of rains during the past three years, and the low freshes in the rivers, produced towards the close of the fasli a general scarcity of water, and in order to alleviate the suffering as far as possible the Divisional Officers and the Vice-Presidents of the Municipalities have been requested to have wells cleaned and tanks deepened.

Fasli 1282	56·55
,, 1283	43·97
,, 1284	39·64
,, 1285	30·62

7. Rain-fall.—The subjoined table shows the monthly rain-fall for the past as well as the preceding year:—

Months.	1874-75.	1875-76.	Months.	1874-75.	1875-76.
	INCHES.	INCHES.		INCHES.	INCHES.
April	0·64	1·0	October	6·52	7·12
May	2·4	1·72	November	8·49	7·41
June	2·32	1·4	December	5·84	2·13
July	2·74	0 59	January	0·40	...
August	3·35	5·10	February	0·12	...
September	6·83	4·0	March	0·35	0·51
Total...	17·92	13·45	Total...	21·72	17·17
			Grand Total...	39·64	30·62

8. Rain Gauges and Registers.—The rain gauges are generally in good condition. The rain registers were inspected by the Divisional Officers and found to be correctly kept.

9. Sanitary Condition.—In a sanitary point of view the year under report was by no means favorable. The cholera that broke out in the district in the latter part of the previous year continued throughout the year under report. Notwithstanding all efforts to check its progress it spread with extraordinary rapidity and virulence along the coast and into the interior, prevailing more or less in every taluq in the district. At the commencement and during the progress of the disease vigorous attention was given to cleanliness, the scavenging establishment was greatly strengthened, temporary latrines were everywhere run up, and all other possible sanitary measures were adopted. The total number of deaths from this epidemic, from its very commencement in April 1875 up to the end of September 1876, was 25,191, being about 12·76 per 1,000 of the population of the district. The disease cannot be said to have left the district as yet. It still lurks in various parts of it in a sporadic form.

10. The subjoined table shows the amount of mortality during the year as compared with Fasli 1284:—

——	Fasli 1284.	Fasli 1285.
Cholera	6,657	15,982
Small-pox	1,522	907
Fevers	5,531	5,227
Other diseases	35,574	39,507
Total...	49,284	61,623

11. Health of Cattle.—The health of cattle was bad from want of both water and pasturage. They suffered much from the mouth and foot disease. Dr. Thacker's medicines were freely distributed but without much success.

12. Prices.—The prices of all grains except varagu have fallen during the year under report as shown in the margin. Had it not been for the absence of the special demands from other quarters for paddy and other grains and for the greater quantity of these grains exported by land from Karikal the prices would have risen with the present unfavorable character of the season and affected the average of the year. The returns of village retail sales of paddy show an average during the year at Rupees 1-0-7 per Tanjore kallam, or Rupees 120-1-3 per Madras garce, being about 2·5 per cent. below the similar average rate of Fasli 1284, and as much as 116 per cent. above the fixed commutation rate by which the Government share of the gross produce for wet lands was converted into a money assessment.

——	Fasli 1284.	Fasli 1285.
Average of wholesale Bazaar prices.	Rs.	Rs.
Paddy. 1st sort, per Madras garce.	149	148
Do. 2nd sort, per do. do.	139	132
Cholum or Javary	184	183
Cumboo	160	157
Raggy	180	144
Horse-gram	230	221
Varagu	90	118
Average of Village Retail sales.		
Paddy (1st and 2nd sort) not distinguished...	123	120
Standard commutation rate for paddy	56	...

——	Per Tanjore Kallam.	Per Madras Garce.
	Rs. A. P.	Rs. A. P.
Standard price ...	0 7 $8\frac{2}{5}$	55 12 11
Commutation price of Fasli 1284 ...	1 1 0	123 4 0
Commutation price of Fasli 1285 ...	1 0 7	120 1 3
Increase above the standard	0 8 $10\frac{2}{5}$	... ...
Percentage	116 0 0	... ...
Decrease below last fasli	0 0 5	... ...
Percentage	2·5	... ...

13. The prices of dry grains other than varagu ranged from 1 per cent. in the case of cholum to 20 per cent. in the case of raggy less than those of previous year. This is solely attributable to decreased demand from other places both by sea and land.

14. Wages of Labor.—There is never any lack of employment for laboring classes in Tanjore, who further have the ever-inviting labor market in Ceylon and the Straits. As, moreover, the agricultural laborers receive their wages in kind their condition has continued to be all that could be desired.

15. Ryots' Holdings—*Statement No.* 3.—The ryots' holdings for the year under report amounted to 1,042,061 Acres, assessed at Rupees 39,92,764, showing an increase over Fasli 1284 of 2,669 Acres, assessed at Rupees 4,767, resulting from 18,082 Acres, assessed at Rupees 61,634, taken up against 15,425 Acres, assessed at Rupees 57,065, given up as will be seen from the annexed abstract. The extent given up during the year under report was, however, more than in Fasli 1284 by

Acres 411, assessed at Rupees 2,369, while the extent taken up was less by 1,138 Acres, assessed at Rupees 2,467 :—

	Fasli 1285.	
	Extent.	Assessment.
	ACRES.	RS.
Ryots' holdings as they stood at the beginning of the year...	10,39,392	39,87,997
Land brought to Ryotwar from Amani settlement	12	198
Total ...	10,39,404	39,88,195
Lands given up	1,576	4,753
Remainder ...	10,37,828	39,83,442
Lands taken up	4,233	9,322
Total Holdings ...	10,42,061	39,92,764
Deduct Waste remitted	5,954	20,193
Remainder... ...	10,36,107	39,72,571
Particulars. Actual cultivation ...	9,32,780	37,69,848
Particulars. Waste charged ...	1,03,327	2,02,723

N. B.—Transfers of land between individual holders, which balance each other, have been excluded. The extent of such transfers is 13,849 Acres and the assessment Rupees 52,312.

16. Waste Remitted, Waste Charged, and Actual Cultivation.—From the foregoing statement it will be seen that the extent of waste remitted was 5,95 Acres, assessed at Rupees 20,193 ; this extent is in excess of that remitted in the previous fasli by 5,227 Acres, assessed at Rupees 17,662. The amount of remissions on account of waste includes a sum of Rupees 5,992 granted on portions of fields in consequence of the exceptionally unfavorable character of the season in the Tritrapundy and Mannargudy Taluqs, with reference to the Board's Proceedings, dated 30th March 1874, No. 720.

17. Under waste charged there has also been an increase of 11,307 Acres, assessed at Rupees 18,861. Deducting from the total of the increase under these two items the increase of Acres 2,669, assessed at Rupees 4,767, in the extent of lands newly brought under the plough, the actual cultivation of the year represents a decrease of 13,865 Acres, assessed at Rupees 31,756, due to the unfavorable character of the season.

In Fasli 1285.	Extent.	Assessment.
	ACRES.	RS.
Increase under Waste remitted	5,227	17,662
Increase under Waste charged	11,307	18,861
Total ...	16,534	36,523
Deduct increase in the holdings...	2,669	4,767
Decrease of actual cultivation...	13,865	31,756

18. Settlement of Land Revenue under the head "Ryotwar."—The amount of Ryotwar Land Revenue, as settled for the year under report, is

Rupees 38,76,972, being Rupees 51,090 below that of the preceding year as shown in the annexed comparative statement. The variations in the several component items out of which this decrease has resulted will be presently noticed in detail. Inclusive of the sum of Rupees 2,75,260 deducted under the head of Remissions on account of the pay of the village establishment the amount of revenue under Ryotwar settlement for the year under report (miscellaneous items included) is Rupees 43,13,019 against Rupees 43,57,465 for the preceding year, and the total Land Revenue, including Zemindari Peishcush and Jodi on Inams, Rupees 44,64,146 against Rupees 45,08,682 for the preceding year :—

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	295,401	3,03,027	296,910	3,09,918	1,509	1,891	...	..
Wet	743,264	36,17,439	739,197	36,02,653	...	...	4,067	14,786
Total...	1,038,665	39,85,466	1,036,107	39,72,571	...	...	2,558	12,895
Add.								
Second Crop Assessment	...	81,306	...	86,407	...	5,101	...	...
Charge for water on Government land.	...	1,42,167	...	1,44,963	...	2,796	...	..
Land-cess on do. ...	...	2,56,557	...	2,48,516	...	...	...	8,041
Village Service Fund	...	...	...	...	...	...	...	...
Total...	...	44,65,496	...	44,52,457	...	...	...	13,039
Deduct Remission.								
Land-cess	...	2,56,557	...	2,48,516	...	...	...	8,041
Village Service Fund	...	...	...	...	...	...	...	...
Other Remissions as particularized in Statement No. 4.	...	2,80,877	...	3,26,969	...	46,092	...	...
Total...	...	5,37,434	...	5,75,485	...	38,051	...	...
Remaining	...	39,28,062	...	38,76,972	...	...	...	51,090
Add Miscellaneous items	...	1,54,094	...	1,60,787	...	6,693	...	...
Total...	...	40,82,156	...	40,37,759	...	...	...	44,397

19. In the assessment of the settled area there is a net decrease of Rupees 12,895 made up of the difference between lands taken up and those given up, and the increase in waste remitted as already noticed under the head of Ryotwar holdings. This, *plus* an increase of Rupees 5,101 in second crop assessment and Rupees 2,796 in water-tax, and *minus* an increase of Rupees 46,092 in sundry remissions, produces in the aggregate a net decrease of Rupees 51,090.

20. Second Crop Assessment and Water-tax.—The increase under the heads of Second crop assessment and Water-tax is due to the increased exertions on the part of the ryots.

21. Remissions — *Statement No.* 4. — Remissions granted during the year amounted to Rupees 51,709 against Rupees 5,568 in the previous year. The large

increase of Rupees 46,141 is due to the scanty freshes in the rivers and the failure of rain throughout the district, particularly in the taluqs of Tritrapundy and Mannargudy. With the item of waste remitted the total amount of remissions during the year under report comes to Rupees 71,902 against Rupees 8,099 in the previous year.

22. Land Revenue, Micellaneous — *Statement No.* 5. — The miscellaneous items of Fasli 1285 show a net increase of Rupees 6,693 in the aggregate, resulting from fluctuations under several minor items of which the general head is composed. The items which require notice are given below :—

Increase.

Items.	Rs.	
Tax on trees on unassessed lands.	987	The result of increased plantation in recent years of fruit trees which gradually come into bearing and become liable to the tax.
Cultivation of Poramboke lands.	1,626	Owing to the necessarily contingent and variable nature of the item.
Tax on backyards in excess of the limit allowed.	393	An uncertain item.
Charge for water on Zemindari and Inam, &c., lands, including Fasaljasty and Teervajasty on Inam lands.	1,939	This is due to the increased exertions on the part of the ryots.
Revenue process fees under Accountant-General's Circular, No. XXII. of 1874.	2,667	Due to the increased number of processes issued during the fasli.
Other items	730	Due to the variations in the several minor items of which this main one is composed.

Decrease.

Revenue from Amani villages.	221	Owing to an Amani holding in an Olunga village unaffected by price in the Nannilam Taluq having been brought under Ryotwar settlement.
Rent of gardens and topes ...	208	Due to a falling off in the rentals at the renewal of the leases consequent on the unfavorable character of the season.
Commission on private estates under Circar management.	751	Due to the commission due to Government on certain estates for Fasli 1284 not having as yet been brought to account in Fasli 1285.
Three-eighths of the escheated Village Service Inams as per Board's Standing Order, No. XIV. of 1870.	539	Effect having been given to Board's Standing Order, No. VI. of 1876, this amount has been credited to the Village Service Fund.

23. Special Products.—The extent to which special products were cultivated is shown in the subjoined table in comparison with the similar statistics of the preceding year :—

	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Cotton	4,391	6,637	4,060	5,406	...	...	331	1,231
Indigo	1,027	1,359	472	947	...	...	555	412
Sugar-cane ...	404	2,673	300	1,823	...	...	104	850
Total ...	5,822	10,669	4,832	8,176	...	...	990	2,493

24. These products, as the Board are aware, are cultivated in Tanjore to a very limited extent, and the statement therefore calls for no particular remark.

25. Agricultural Statistics.—As required in the Board's Proceedings, dated 26th November 1874, No. 3,417, the statement of agricultural statistics for Fasli 1285 accompanies this report.

Enclosures Nos. 25, 26, and 27.

26. Irrigation.—The cultivation and revenue under each minor branch of the Cauvery, as well as other sources of irrigation unconnected with the Cauvery, is shown in the annexed statement. In the last year's report I had to remark that the Veerasholan, a minor branch of the Cauvery, draws too much water from, and leaves too little water in the parent stream, and that the attention of the Public Works Department was called to the matter. During the year under report some alterations in the Veerasholan regulator were proposed and estimate for the works was countersigned and sent to the Superintending Engineer, who remarks that next season the distribution of water will approximate more closely to the areas dependent on the Cauvery and the Veerasholan than it has hitherto done. With this exception the regulating works constructed at the heads of some of the main branches of the Cauvery and the Vinnar have had the usual effect of equalizing the distribution of the available supply.

Names of Rivers or Principal Sources of Irrigation.	Total Irrigable, Ayacut.	Assessment.	Actual Cultivation.	Add for Waste charged.	Total of actual Cultivation and Waste charged.	Deduct Sharí, &c., remitted.	Net Revenue as actually derived.
1	2	3	4	5	7	8	9
	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
I. Cauvery and its main Branches—							
1. Cauvery	111,768	5,58,295	105,509	23,558	5,54,068	8,248	5,45,820
2. Kodamurti	61,906	3,74,605	59,364	11,181	3,74,605	...	3,74,605
3. Tirumalarajan	8,560	47,568	8,368	902	47,568	...	47,568
4. Muddlondan	33,847	1,86,031	33,120	3,569	1,86,031	...	1,86,031
5. Arasalar	60,264	3,10,750	59,003	5,776	3,16,750	32	3,16,718
6. Veerasholan...	52,618	2,19,942	51,444	4,195	2,49,487	290	2,49,197
Total ...	328,963	17,33,191	316,813	49,124	17,28,509	8,570	17,19,939
II. Vinnar and its main Branches—							
1. Vinnar...	82,544	4,28,286	79,607	10,971	4,27,970	702	4,27,268
2. Vettar	78,624	4,06,455	75,098	11,902	4,06,287	62	4,06,225
3. Panani	29,407	1,15,963	28,491	3,349	1,15,211	4,067	1,11,144
4. Koraiyar	93,197	3,62,698	85,756	16,665	3,52,321	22,029	3,30,192
5. Velliyar	29,908	1,36,554	27,254	6,576	1,35,501	1,167	1,34,334
6. Pandavaiyar	22,275	1,21,382	21,647	2,244	1,20,460	100	1,20,360
Total...	335,955	15,71,338	317,853	51,707	15,57,650	28,127	15,29,523
III. Mumiyar, a branch of the Coleroon ...	34,512	2,14,020	33,267	7,244	2,14,020	100	2,13,920
IV. South Rajanvoikal, another branch of the Coleroon	33,800	1,[illegible]	33,221	2,650	1,44,638	...	1,44,638
Total under River Irrigation ...	733,230	36,63,187	701,154	1,10,725	[illegible]	36,797	36,08,020
Do. Tank do. ...	45,405	1,36,026	40,965	7,075	1,34,617	14,021	1,20,596
Grand Total ...	778,635	37,99,213	742,119	1,17,800	37,79,434	50,818	37,28,616

27. TANKS MADE OVER TO RYOTS.—With reference to the Board's Proceedings marginally noted I beg to report that no tanks ruined or otherwise were made over to ryots during the year under report on the terms therein sanctioned, viz., that in consideration of the ryots undertaking the up-keep of the tank only dry assessment at the highest village rate is be levied for the whole irrigable ayacut under it.

Dated 26th May 1863, No. 3,161.
Do. 28th February 1866, No. 1,418.

28. GENERAL ABSTRACT OF ALL HEADS OF REVENUE.—As will be seen by the annexed general abstract the revenue from all sources amounts in the aggregate to Rupees 73,56,709 against Rupees 74,33,209 in the preceding year:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Permanently settled	31,434	31,434	...	...
Jodi on Shrotriem, &c., villages	1,19,783	1,19,693	...	90
Ryotwar	39,28,062	38,76,972	...	51,090
Miscellaneous	1,54,094	1,60,787	6,693	...
Total...	42,33,373	41,88,886	6,693	51,180
Abkári	4,90,878	5,03,778	12,900	...
Income-tax	...	...	...	...
Sea Customs	5,32,249	5,46,900	14,651	...
Land Customs	1,87,803	1,87,885	82	..
Salt	14,22,895	13,84,644	...	38,251
Court Fee stamps	3,76,368	3,54,508	...	21,860
Non-Judicial Stamps	1,89,643	1,90,108	465	...
Grand Total ...	74,33,209	73,56,709	34,791	1,11,291
Net ...	...	...	...	76,500

29. *Jodi on Shrotriem, &c., Villages.*—The variations in the two component items of Land Revenue, viz., Ryotwar and Miscellaneous, have been already explained. The only other item of Land Revenue which requires notice is Jodi on Shrotriems, &c. In this there is a small decrease of Rupees 90, which represents the Jodi, &c., on certain Inam lands taken up for the northern extension of the South Indian Railway.

30. *Abkári.*—In Abkári there is an increase of Rupees 12,900 due to the enhanced rentals at the renewal of the leases.

31. *Sea Customs.*—The increase of Rupees 14,651 under this head is the net result of an increase of Rupees 47,792 in the *Import duty* of Railway materials for the northern extension of the South Indian Railway, and of Rupees 10,096 in the Export duty of paddy and rice exported to Ceylon, counterbalanced by the decrease of Rupees 19,574 in the Import duty of cotton piece-goods, and of Rupees 17,732 in the Export duty of the same goods, as also of grains other than rice and paddy owing to their exemption from duty under the new Tariff Act XVI. of 1875. The rest of the increase is in minor items and calls for no particular remark.

32. *Land Customs.*—The small increase of Rs. 82 in Land Customs calls for no remark

33. *Salt.*—The decrease in the Salt revenue is due to the falling off in the sale of salt at Negapatam in consequence partly of the newly opened rail supplying salt from Tuticorin to Dindigul and other places which formerly received their supplies from Negapatam, but mainly to deficient storage at Negapatam which discouraged wholesale purchasers.

34. *Stamps, Judicial.*—The decrease of Rupees 21,860 under this head is due to decreased litigation.

35. *Non-Judicial.*—The small increase of Rupees 465 under this head arises from the ordinary contingencies of trade and public dealings, and calls for no particular remark.

36. Total Demand, Collection, and Balance of all Sources of Revenue, Current—*Statement No.* 7.—The total demand under all sources of revenue amounted, as shown in paragraph 28, to Rupees 73,56,709. Of this Rupees 71,57,115 were collected within the close of the year, leaving a balance of Rupees 1,99,594. This sum is distributed as follows:—

	Rs.
Land Revenue	1,67,513
Abkári do.	32,081

The Land Revenue balance has been reduced by subsequent collections up to the end of September 1876 to Rupees 58,486. The balance under Abkári is made up of Rupees 2,664 under Toddy, and of Rupees 29,417 under Arrack. The amount of first mentioned has been since realized, leaving a small sum of Rupees 5. The balance under Arrack is only nominal. It represents a portion of the difference between the amount actually collected according to the instalments by which the guaranteed amount, viz., Rupees 1,80,000, was payable, and the amount payable on the actual quantity of arrack issued as shown in the margin. The amount of this difference, which in fact represents the remission granted to the contractor in G.O., dated 18th July 1876, No. 963, communicated in Board's Proceedings, dated 22nd idem, has therefore been refunded and held in deposit on his behalf so as to adjust the amount in the accounts as each future instalment falls due.

	Gals.	Rs.
Quantity issued at 30° under proof	4,141	82,834
Quantity issued at 60° under proof	26,377	29,674
Total...		1,12,508
Deduct wastage at 5 per cent. ...		5,625
Net amount payable by the contractor		1,06,883
Amount already paid by the contractors within the fasli ...		1,50,583
Difference...		43,700

37. Actual Collections, both Current and Arrears.—The collections, both current and arrears, under each head of Revenue are shown below:—

Items.	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled	3,242	30,384	33,626	1,050	28,927	29,977	...	3,649
Jodi on Shrotriem, &c., Villages	4,066	1,17,602	1,21,668	2,031	1,15,601	1,17,632	...	4,036
Ryotwar	1,43,130	38,08,137	39,51,267	1,08,810	37,26,835	38,35,645	...	1,15,622
Miscellaneous	5,665	1,46,294	1,51,959	6,198	1,50,610	1,56,808	4,849	...
Total...	1,56,103	41,02,417	42,58,520	1,18,089	40,21,373	41,39,462	...	1,19,058
Abkári	59,394	4,59,623	5,19,017	81,254	4,71,597	5,02,951	...	16,066
Sea Customs	...	5,32,249	5,32,249	...	5,46,900	5,46,900	14,651	...
Land Customs	...	1,87,803	1,87,803	...	1,87,885	1,87,885	82	...
Salt...	...	14,22,895	14,22,895	...	13,84,644	13,84,644	...	38,251
Court Fee stamps	...	3,76,368	3,76,368	...	3,54,508	3,54,508	...	21,860
Non-Judicial stamps	...	1,89,643	1,89,643	...	1,90,108	1,90,108	465	...
Grand Total...	2,15,497	72,70,998	74,86,495	1,49,343	71,57,115	73,06,458	15,198	1,95,235
Net...	...	...	...	...	...	...	...	1,80,037

38. Land Revenue Arrears.—The Land Revenue arrears of previous years as they stood at the beginning of the year under report amounted to Rupees 1,60,173. Out of this sum Rupees 1,18,089 were collected within the year and Rupees 1,453 written off under the sanction* of Government, thus leaving at the close of the year a balance of Rupees 40,631. Of this sum Rupees 5,130 have been since realized up to the end of September, and Rupees 1,385 will be written off in the current month under the sanction† (G.O., 5th July 1876, No. 901) of Government conveyed in the Board's Proceedings, 16th August 1876, No. 2,088 (paragraph 2). Of the balance, viz., Rs. 3,416, Rs. 775-9-10 are now recommended for remission for reasons explained in a separate statement accompanying (Enclosure B in No. 8), and the remainder, viz., Rupees 33,340, as also the bulk of the balance outstanding out of the demand of the past year, requires to be realized by the sale of land; for this the requisite processes are in course of execution.

* G.O., dated 2nd September 1875, No. 1,314, communicated in Board's Proceedings, dated 9th November following, No. 3,067.

	Rs.	A.	P.
†Fasli 1279	7	15	9
„ 1280	22	13	4
„ 1282	113	13	5
„ 1283	279	3	9
„ 1284	351	11	7
Total ...	775	9	10
Add amount erroneously adjusted in the accounts of Fasli 1277 in the Tritrapundy Taluq and recommended to be written off —*Vide* paragraph 2 of Board's Proceedings, dated 22nd March 1876, No. 807	83	5	2
Total ...	858	15	0

39. Coercive Process.—The extent to which coercive process was employed in the realization of revenue is shown in the annexed table. Processes were issued against 2,507 individuals for the recovery of Rupees 96,050, and property valued at Rupees 29,554 were actually sold. From these it will be seen that in the year under report there is a marked decrease, which is the result of the employment of Batta Peons for the recovery of revenue under Board's instructions, dated 24th April 1874, No. 971:—

Faslis.	Number of defaulters whose Property, personal or real, was attached.	Arrears for which the Property, personal or real, was attached.	Property actually Sold.		
			Real.	Personal.	Total.
1284 ...	4,240	1,10,693	11,890	19,209	31,099
1285 ...	2,507	96,050	15,122	14,432	29,554

40. Collections and Charges—*Statement No.* 9.—The following comparative table shows in one view the actual receipts and charges under the different heads of Revenue. The total receipts during the year under report, as already shown amounted to Rupees 73,06,458, and the total charges to Rupees 4,29,229 (exclusive of refunds), bearing a percentage of 5·87 on the former; while in the preceding year the receipts were Rupees 74,86,495, and charges Rupees 3,86,840 (exclusive of refunds) or 5·17 per cent.

Items.	Receipts.		Charges.		Percentage of Charges on Receipts.	
	Fasli 1284.	Fasli 1285.	Fasli 1284.	Fasli 1285.	Fasli 1284.	Fasli 1285.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Current, including Miscellaneous	41,02,417	40,21,373	2,09,964	2,15,302	4·93	5·20
Arrears, including do.	1,56,103	1,18,089				
Total ...	42,58,520	41,39,462				
Sundry Sources of Revenue.						
Abkári	5,19,017	5,02,951	368	114	...	...
Sea Customs	5,32,249	5,46,900	9,921	9,916	1·86	1·81
Land Customs...	1,87,803	1,87,885	4,583	2,648	2·44	1·40
Salt	14,22,895	13,84,644	1,49,621	1,88,856	10·51	13·64
Court Fee stamps	3,76,368	3,54,508	4,364	4,391	1·15	1·23
Non-Judicial stamps ...	1,89,643	1,90,108	8,019	8,002	4·22	4·20
Total ...	74,86,495	73,06,458	3,86,840	4,29,229	5·17	5·87
Total refunds of all major heads of Revenue ...	...	...	27,728	20,248	...	...
Grand Total ...	74,86,495	73,06,458	4,14,568	4,49,477	...	...

N.B.—As the form for Statement No. 9 has been recently altered by the Board the figures given in the statement accompanying this report differ from those given in the statement for Fasli 1284.

41. Charges.—The variations in receipts have been already reviewed; those in charges will be noticed *seriatim* under each head.

42. Land Revenue.—Under this head there is a net increase of Rupees 5,338, being the result in the main of an increase of Rupees 7,726 in "Miscellaneous," and of Rupees 1,413 in "Salaries of Huzur and Taluq Establishments" counterbalanced by a decrease chiefly of Rupees 2,225 in the salaries of Covenanted and Uncovenanted Officers, and of Rupees 1,182 in Tent and House-rent allowances. The fluctuations under each of these items are explained below:—

The decrease of Rupees 2,225 under the item "Salaries of Collectors, Sub-Head Assistant, Assistant, and Deputy Collectors," is the result in the net of a decrease of Rupees 3,135 in the salaries, owing to myself having drawn here in Fasli 1284 my salary for September 1874 as Collector of South Canara, and Mr. D. Irvine his salary for June and July 1874 as Head Assistant Collector of Nellore, and of an increase of Rupees 910 in deputation allowance, owing to several changes in the appointments of Covenanted Officers during the fasli under report.

The decrease of Rupees 1,182 in Tent and House-rent allowance is due to the changes in the appointments of Covenanted Officers above referred to.

The increase of Rupees 1,413 in "Huzur and Taluq establishments" is due to my Sheristadar having drawn in this district his salary for June and July 1875 as Sheristadar of South Canara, and to the arrears of pay of the previous fasli due to some servants on leave, &c., having been disbursed during Fasli 1285.

The increase of Rupees 7,726 in "Miscellaneous" is due to increased payment on account of Process Service establishments, to increased charges on account of Service telegrams, Service postage labels, and to the adjustment of Road-cess on lands assigned to Pagodas.

The rest of the fluctuations in Land Revenue charges appear under Saderward, Medical charges, and Contingencies, items of a necessarily uncertain nature, and call for no particular remark.

43. Other Heads of Charges.—The only other heads under which there have been variations in the charges are Land Customs and Salt.

44. Land Customs.—Under this head there is a net decrease of Rupees 1,935 due to there having been no increased charges under Petty Construction and Repairs during the year.

45. Salt.—Under this head there is an increase of Rupees 39,235. The greater portion of this amount occurs under the following items:—

	Rs.
1. Purchase of salt and manufacturer's share	24,485
2. Charges for conveying the Vedarniem salt to Negapatam on Government account	8,324
3. Charges for collecting and storing spontaneous salt	1,260
4. Salt Police guards	3,736

The increase in Item No. 1 is due to a large quantity of salt having been manufactured throughout the district, the season having been very favorable to this head of revenue.

The increase in Item 2 is due to the large quantity of both manufactured and spontaneous salt conveyed by the Vedarniem canal to Negapatam.

The increase in Item No. 3 is attributable to the larger quantity of spontaneous salt collected, and to the enhancement of the rate of hire for collection from Rupees 2 to 3 per garce.

Item No. 4 is a new one transferred from Police to Salt charges under the instructions from the Accountant-General (*vide* his Circular, No. 1,712, dated 22nd May 1876), hence the increase.

The increase in other items of charges under this head is small and calls for no particular remark.

46. Refunds.—The variations in the actual charges under each head having been explained above those in refunds will be noticed hereafter.

47. The total amount of refunds under all the heads of Revenue is Rupees 20,248 against Rupees 27,728 in the previous year, exhibiting a net decrease of Rupees 7,480. This is the result of a reduction of Rupees 9,300 under Sea Customs counterbalanced by an increase of Rupees 2,306 under General stamps.

48. The decrease of Rupees 9,300 in the refunds under Sea Customs is attributable to a less quantity of colored piece-goods having been re-exported to Penang, &c., as there were no demands for them from those places.

49. The increase of Rupees 2,306 under General stamps is due mainly to the Stamp duty over-paid by the Abkári contractors on account of muchilkas or agreements executed by them for the past lease having been refunded to them under G.O., dated 17th April 1875, No. 776, communicated in Board's Proceedings, dated 26th idem, Miscellaneous No. 3,410.

50. Wastage of Salt.—The wastage of salt in the several divisions, as shown in Statement No. 11, amounts to 43,983 Indian Maunds, or 5·351 per cent. on the contents of the heaps stored. Reviewed in detail it exceeds 5 per cent. in the salt stored at Negapatam, Tranquebar, and Arasanagari. The large excess over 5 per cent. in the last two places is held to be due to the heaps having been exposed to the inclemency of the weather for the past two years, and the salt having been heaped in a moist state. Of the total quantity of wastage* 23,460 Indian Maunds are the usual quantity of 5 per cent. discount allowed to wholesale purchasers, and the rest, viz., 15,645 Indian Maunds, represent the actual quantity of wastage in retail sales. Sanction is therefore requested for the wastage, viz., 43,983 Indian Maunds, being written off.

Divisions.	Faslis.	Centage of wastage.
Negapatam	1284	5·117
Tranquebar	1282	11·202
	1283	9·140
Arasanagari	1283	5·549

* Exclusive of the wastage of 4,878 Indian Maunds, which took place in the transit of salt by canal from Vedarniem to Negapatam.

51. Landed Property acquired by Public Servants.—The extent of landed property acquired by public servants during the year under report is shown below in comparison with the year preceding, and calls for no particular remark :—

Items.	Fasli 1284.			Fasli 1285.		
	No.	Extent.	Assessment.	No.	Extent.	Assessment.
		ACRES.	RS.		ACRES.	RS.
Acquired by purchase and mortgage. ..	85	758	2,230	46	294 708	1,284
Acquired by inheritance	51	1,141	3,395	40		2,290

52. Village and Taluq Accounts.—The village and taluq accounts have undergone due scrutiny during the settlement, and have been found to be, on the whole, properly kept. The Registers of births and deaths were kept with neatness and accuracy.

53. Examination of Taluq Treasuries and Cash Accounts.—The Treasury Deputy Collector has under Board's Standing Order, No. 283-2, inspected, during the fasli under report, the Treasuries noted in the margin. From his report I learn that the cash and stamps in every case were found correct, and that both the taluq and village accounts were fairly kept. A few irregularities were brought to light, and they were pointed out to the taluq officials concerned for correction.

Tanjore, Combaconum, Mayaveram, Shealli, and Mannargudi.

54. Costs awarded in Civil Suits.—As required in Board's Proceedings, dated 19th October 1871, No. 4,434, I have the honor to submit the statement showing demand, collection, and balance of costs awarded to Government in Civil suits during Fasli 1285.

55. Remarks on the Conduct of the Subordinate Officers.—The Sub-Collector has died, and so has his successor.

The Head Assistant, Mr. Weld, is a zealous officer. The Assistant, Mr. Forbes, a wise and prudent one. The Salt Deputy Collector, Mr. Rickett's work, left nothing to be desired. Deputy Collector Streenevasa Row, has a wonderful capacity for good work, and a strong personal influence. He is very European in character, and I have found him a remarkably good Deputy Collector. The other three Deputy Collectors, to wit Suriamoorthy Pillai, P. Seshagiri Row, and Alagasingari Naidu, have worked right well. To all these I am much indebted for hearty and efficient performance of often very onerous duties. The Head Sheristadar, T. Gopalakrishna Pillai, has excellent business ways, which have borne much fruit. A. Chinnakrishna Naidu is a Tahsildar, of whose unblemished character there is but one opinion. Ayasami Sastri, M. Sami Row, and Murugasem Pillai, Tahsildars, have done well. Venkatrayalu Naidu is thoroughly bad, so is Venkataramana Iyer. Vaithenatha Iyer I do not know. Tambusami Pillai means well, but his abilities are poor. Chithambara Iyer is like him. T. Arokeasami Pillai has not yet been fairly tested. These are all Tahsildars.

Tanjore,
24th October 1876.

(Signed) H. S. THOMAS,
Collector.

SUB-COLLECTORATE.

I HAVE the honor to submit the annual report on the Revenue Settlement of the two taluqs of the sub-division for the past fasli 1285 (1875-76.)

2. The settlement was conducted by Messrs. Cameron and Weld as follows :—

Name of the Officers.	Taluqs.	Station where the Settlement was finally made.	Period occupied for the Settlement of each Taluq.
J. Cameron, Esq.	Nannilam ...	Koradachery ...	From 19th April to 13th May 1876.
		Peralem	
		Nannilam	
		Kodavassal ...	
M. R. Weld, Esq.	Negapatam ...	Trivalore	From 14th May to 23rd June 1876.
		Keevalore	
		Velanganny ...	
		Negapatam	

3. PUTTAS UNDER RYOTWAR SETTLEMENT.—The total number of puttas in Fasli 1285 was 27,207 against 27,136 in the previous year. The increase is as usual the result of the sub-division of holdings by private agreement, partition, and Court sales and of the formation of new holdings by durkast.

The annexed table shows the number of new puttas granted and the number of old puttas issued with additional or altered entries and the number remaining unaltered during the last six years. It will be seen that there has been an increase of 1,405 puttas from Fasli 1280 :—

Faslis.	New Puttas issued.	Old Puttas re-issued.	Old Puttas remaining unaltered.	Total.
1280	1,165	20,561	4,076	25,802
1281	1,354	7,440	17,035	25,829
1282	782	7,509	17,543	25,834
1283	1,034	7,522	18,106	26,672
1284	1,640	9,036	16,460	27,136
1285	1,314	8,260	17,633	27,207

4. NUMBER AND TENURE OF VILLAGES.—The number of villages and hamlets held in various tenures are the same as in the previous year are shown below :—

Description.	Tenure.	Number of Villages.	Number of Hamlets.
	1. Ryotwar	627	743
	2. Villages unaffected by price...	9	9
	3. Olungu...	...	1
		636	753
	1. Shrotriem	9	...
	2. Sarvamaniyam	79	1
	3. Money rented villages ...	19	...
	4. Grain rented do.	9	...
	5. Mokasa	1	...
		117	1

5. SEASON.—Though the season cannot on the whole be considered to have been unfavorable, the rainfall was considerably less than in former years. The annexed table shows the rainfall during the several months for a period of years from Faslis 1280 to 1285, both inclusive :—

Months.	1870-71.		1871-72.		1872-73.		1873-74.		1874-75.		1875-76.	
	IN.	1/100.	IN.	1/100	IN.	1/100	IN.	1/100	IN.	1/100.	IN.	1/100.
April	...	...	1	79	3	50	6	67	...	32	..	88
May	...	10	2	10	3	53	2	24	1	12	1	89
June	5	18	...	70	...	3	...	68	2	15	...	67
July	1	68	4	96	5	56	...	62	2	26	...	83
August	6	90	2	35	2	3	1	84	2	79	3	47
September ...	2	18	7	8	2	74	1	17	4	80	5	8
October ...	4	8	7	27	6	27	15	20	6	31	5	68
November ...	11	51	18	70	20	53	9	93	11	89	11	91
December ...	15	95	9	59	5	76	3	92	9	55	3	35
January ...	5	28	...	62	...	2	...	5	...	...	...	...
February ...	...	69	...	30	3	6	3	88	...	...	...	...
March	1	65	...	...	...	...	...	...	...	...	...	...
Total ..	55	20	55	37	53	3	46	20	41	19	33	76

6. RYOTS' HOLDINGS.—The following statement shows the particulars of the ryots' holdings for Fasli 1285, as compared with the preceding fasli. There was a decrease of 2,796 acres in area and an increase of Rupees 2,104 in the revenue under the head.

7. Two hamlets which were under Amani in the preceding fasli were taken to account at the commencement of the current fasli when 11 acres were assessed at Rupees 92. Hence the difference in the extent and assessment at the beginning of the fasli.

Actual Cultivation.

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ryots' holdings	230,542	10,87,177	230,940	10,88,488	398	1,311	...	...
Deduct lands given up ...	7,245	33,451	5,074	23,224	...	...	2,171	10,227
Remainder ...	223,297	10,53,726	225,866	10,65,264	2,569	11,538	...	...
Add lands taken up ...	7,632	34,670	5,265	23,918	...	...	2,367	10,752
Total ...	230,929	10,88,396	231,131	10,89,182	202	786	...	...
Deduct waste remitted ...	36	403	162	1,057	126	654	...	...
Remainder ...	230,893	10,87,993	230,969	10,88,125	76	132	...	...
Actual cultivation ...	215,255	10,41,723	212,279	10,43,827	...	2,104	2,976	...
Waste charged ...	15,638	46,270	18,690	44,298	3,052	...	...	1,972

Settlement of Land Revenue under the head Ryotwar.—The result of the settlement of Land Revenue under the head of Ryotwar *plus* Miscellaneous items is an increase of Rupees 6,957 over the preceding year as exhibited in the statement annexed in the prescribed form.

The various component items which make up this increase will be noticed seriatim hereafter. The total Land Revenue including Jodi on Inams is Rupees 10,89,182 against 10,88,396 for the preceding year.

In the assessment of the Settlement area there is an increase of Rupees 786 resulting from an increase of holdings. In the second-crop assessment there is an increase of Rupees 2,803, in water-tax Rupees 653, and in Miscellaneous items Rupees 2,942. These several items make up in the aggregate the increase of Rupees 6,957 exhibited in the annexed table.

8. Rain Guages and Registers.—The rain guages in the two taluqs are kept in good order, but the bottle in the Negapatam Taluq is somewhat broken at the top. An application has been made for a new one. The registers of rainfall were found to be kept correctly.

9. Sanitary condition.—During the year under report the public health of the district suffered much, especially from cholera. This disease, which made its appearance in April 1875, has not yet entirely disappeared.

Prices.—The prices of the staple articles of food grains varied slightly from that of former years. The following table shows the market price of all food grains for the last six years from Fasli 1280 to 1285. The price of first-sort paddy increased a little while, that of second sort was the same as during the former fasli. There was a decrease in the prices of cumboo and varagu and an increase in the price of horse-gram during the year under report:—

—	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.
Average of wholesale bazaar price per garce.						
Paddy {1st sort	127	149	130	135	136	141
Paddy {2nd „	110	135	125	119	123	123
Cumboo or Bagira	...	196	151	192	203	184
Horse-gram	231	220	217	247	192	215
Varagu	...	...	196	...	211	169
Cholum or Javari	211	...	185	...	...	...

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	25,771	35,994	25,856	36,032	85	128	...	...
Wet	205,158	10,52,492	205,275	10,53,150	117	658	...	...
Total ...	230,929	10,88,396	231,131	10,89,182	202	786	...	...
Add second-crop assessment	...	13,420	...	16,223	...	2,803	...	...
Additional assessment ...	...	11,778	...	11,789	...	11	...	...
Water-tax...	...	11,384	...	12,026	...	642	...	...
Total ...	...	11,24,978	...	11,29,220	...	4,242	...	...
Deduct remission on account of waste ...	...	403	...	1,057	...	654	...	...
Other remission as per Statement No. 4... ...	...	545	...	118	...	...	...	427
Total ...	...	948	...	1,175	...	227	...	...
Remainder ...	...	11,24,030	...	11,28,045	...	4,015	...	...
Deduct pay of Village Establishment	...	69,288	...	69,288	...	...	...	...
Remainder ...	...	10,54,742	...	10,58,757	...	4,015	...	...
Add Miscellaneous... ...	...	34,885	...	37,827	...	2,942	...	...
Total ...	...	10,89,627	...	10,96,584	...	6,957	...	...

10. The increase in second-crop assessment and water-tax is due to the seasonableness of the rainfall. The increase of Rupees 2,942 under the head of Miscellaneous results from variations in the numerous small items which compose this head.

The principal items which require notice are tax on backyards, water-tax on Inam lands, and tax on scattered trees, &c.

11. Remissions.—The amount of remissions for second crop not cultivated on lands classed as second-crop land as well as for withered crops amounts to Rs. 118. This sum, together with Rupees 1,057 remitted for waste, makes up Rupees 1,175, showing an increase of Rupees 227 over preceding year. This remission was rendered necessary owing to the failure of a seasonable supply of water to some of the villages.

12. SPECIAL PRODUCTS.—The annexed statement shows the extent to which sugar-cane, cotton, and indigo were cultivated in the sub-division during the last six years :—

Faslis.	Sugar-cane.		Cotton.		Indigo.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1280	21	93	76	98	2	2
1281	24	120	79	90	Guli 16	1
1282	18	91	2	3	97	107
1283	12	50	2	3	30	31
1284	29	139	1	1	59	78
1285	9	38	Guli 24	3	Guli 12	As. 10

13. A GENERAL ABSTRACT OF ALL HEADS OF REVENUE.—The total demand unde all heads of Revenue as shown in the following general abstract amounted to Rupee 21,90,129 against Rupees 22,17,666 for the preceding year, showing a net decrease o Rupees 27,537 :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jodi	10,849	10,849	...	...
Ryotwar	10,54,742	10,58,757	4,015	...
Miscellaneous...	34,885	37,827	2,942	...
Total ...	11,00,476	11,07,433	6,957	...
Abkàri	1,22,820	73,547	...	49,273
Sea Customs	5,32,249	5,46,900	14,651	...
Land Customs	1,87,803	1,87,884	81	...
Stamp	1,45,089	1,44,915	...	174
Road-cess	59,941	60,162	221	...
Pay of Village Establishments ...	69,288	69,288	...	...
Total ...	22,17,666	21,90,129	21,910	49,447
Net ...	...	...	...	27,537

14. The increase under the head of Land Revenue has been already explained. The increase of Rupees 14,651 under the head of Sea Customs is chiefly due to the increase in importation. The amount given above as derived from Abkári is the rent derived from the toddy contract alone. Hence the apparent decrease. The decrease in stamp is so small that it requires no explanation.

DEMAND, COLLECTION, AND BALANCE.—Out of the demand of Rupees 21,90,129 a sum of Rupees 21,49,941 has been collected within the fasli, leaving a balance of Rupees 40,188 as specified below. The accompanying statement shows the demand, collection, and balance. From this statement it is seen that 1·83 per cent. of the total demand remained to be collected at the close of the fasli, while there remained a balance of 1·88 per cent. of the demand in the previous fasli. This favorable

result is as observed in the previous year's report to be attributed to the exertions of the officials as well as to the system of employing batta peons.

15. Again the subsequent collection up to 31st August 1876 leaves only a balance of Rupees 11,863, which gives a percentage of ·54 against 1·12 on the 31st July of the previous year.

Items.	Demand of Fasli 1285.	Collections within the Fasli.	Balance.	Subsequent Collection up to 31st August.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi	10,849	10,194	655	644	11
Ryotwar	10,58,757	10,25,391	33,366	23,030	10,336
Miscellaneous	37,827	36,613	1,214	752	462
Total...	11,07,433	10,72,198	35,235	24,426	10,809
Abkàri	73,547	73,494	53	5	48
Sea Customs	5,46,900	5,46,900	...	...	...
Land do.	1,87,884	1,87,884	...	...	...
Stamp	1,44,915	1,44,915	...	...	...
Road-cess...	60,162	57,095	3,067	2,365	702
Pay of Village Establishment ..	69,288	67,455	1,833	1,529	304
Total...	21,90,129	21,49,941	40,188	28,325	11,863

ACTUAL COLLECTIONS, BOTH CURRENT AND ARREARS.—The usual statement shows the collections both current and arrears, under each head of revenue :—

Items.	Fasli 1284.			Fasli 1285.			Increase	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jodi	245	10,793	11,043	51	10,194	10,245	.....	798
Ryotwar	33,984	10,24,416	10,58,400	27,503	10,25,391	10,52,894	.....	5,506
Miscellaneous... ...	750	34,175	34,925	751	36,613	37,364	2,439	.....
Total ...	34,979	10,69,389	11,04,368	28,305	10,72,198	11,00,503	.....	3,865
Abkári	16,489	1,19,663	1,36,152	3,158	73,494	76,652	.....	59,500
Sea Customs	.....	5,32,249	5,32,249	.....	5,46,900	5,46,900	14,651	.....
Land Customs ...	.....	1,87,803	1,87,803	.....	1,87,884	1,87,884	81	.....
Stamp	.....	1,45,089	1,45,089	.....	1,44,915	1,44,915	.....	174
Road-cess	2,635	58,224	60,859	1,554	57,095	58,649	.....	2,210
Pay of Village Establishment	4,875	63,527	68,402	5,757	67,455	73,212	4,810	.....
Total ...	58,978	21,75,944	22,34,922	38,774	21,49,941	21,88,715	21,981	68,188
Net ...	.....	.....	.....	.....	.....	.....	.....	46,207

16. The arrears which were outstanding at the commencement of the Fasli 1285 amounted to Rupees 44,034, of which Rupees 38,774 have been collected within the fasli and Rupees 618 within two months after. The remaining Rupees 4,642 are still in arrears, of which Rupees 253-15-6 will have to be recommended to be written off as irrecoverable, and for the recovery of the remaining amount steps

are being taken. The following table shows the coercive measures adopted in the collection of revenue:—

Fasli.	Estimated Value of Property attached.			Value of Property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1284	1,729	2,323	4,052	2,834	2,812	5,646
1285	2,792	1,675	4,467	3,405	2,133	5,538

17. As observed in the previous year's report, the difficulty in the collection of revenue has been greatly lessened by the employment of batta peons.

18. The following is the statement showing the lands acquired by public servants:—

Items.	1874.			1875.		
	Number of Persons.	Acres.	Rs.	Number of persons.	Acres.	Rs.
By purchase and mortgage ...	25	161	680	8	117	613
By inheritance	11	142	670	20	102	393
Total...	36	303	1,350	28	219	1,006

19. Village and Taluq Accounts.—All of the village and taluq accounts which were examined at the time of the settlement were found to have been kept in the prescribed form.

Having taken charge of this division so lately, I am not yet in a position to make any remarks regarding the conduct of the officials therein.

Negapatam,
9th October 1876.

(Signed) A. CRUICKSHANK,
Acting Sub-Collector.

Exd. A. Grubert.

SETTLEMENT REPORT
OF
TRICHINOPOLY.

I have the honor to submit the Settlement Report for the Revenue year 1285 (1875-76), with the usual statements.

2. Statement No. 1.—In this statement is shown the names of the officers who conducted the settlement of the several taluqs, the stations where puttas were distributed, and the dates of the settlement of each taluq. I took up Perambalur and Musiri Taluqs; while Mr. Moore, the Acting Head Assistant Collector, settled Trichinopoly and Kulitallei; and Kristna Row, the Deputy Collector on General Duties, the Udaiyarpalaiyam Taluq.

3. Variation in the Number and Tenure of Villages.—There was no change in the number of either Zemindari or Government villages during the year.

Government villages	1,255
Istimrar and Muttah villages	233
Shrotriem and entire Inam villages ...	156
Total...	1,644

4. Puttas.—The total number of puttas issued this year is 142,741, *i. e.*, 2,486 over that of the preceding year. Of these 3,975 were new puttas, 25,502 were those which required alterations consequent upon changes in the holdings, and the rest, 113,264 puttas, remained unaltered.

	Fasli 1284.	Fasli 1285.
Puttas issued	140,255	142,741
Increase	2,486	

5. Rain-fall.—The rain-fall in the district during the year as compared with the previous year is given below. The total fall in the year is 27·04 against 34·83 in the preceding year, which itself was below the usual average quantity (36·21). Besides being less in quantity it was not well distributed over the district:—

Months.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1875, July	1·94	·80	...	1·14
„ August ...	3·92	3·92	...	...
„ September ...	4·33	4·36	·03	...
„ October ...	6·53	6·99	·46	...
„ November ...	8·95	3·42	...	5·53
„ December ...	2·44	1·26	...	1·18
1876, January ...	·27	...	...	·27
„ February ...	...	...	...	...
„ March... ...	·13	·38	·25	...
„ April	1·73	·52	...	1·21
„ May	3·27	4·33	1·06	...
„ June	1·32	1·06	...	·26
Total...	34·83	27·04	1·80	9·59
Net...	...	...	...	7·79

6. Season.—The season was unfavorable. In July, when dry cultivation usually commences, the rains were slight; but as the usual quantity fell in August cultivation was carried on extensively. Subsequent failure of seasonable rains disappointed the ryots and reduced the outturn of food grains, both wet and dry.

7. The rain-fed tanks were dry before the wet crops under them could ripen. Those near the hill ranges fared better. The Cauvery went down earlier than usual. It was extremely low in August and September; in October it rose again. From January to March there was so little water that it was with great difficulty that the irrigating channels could be supplied in turn.

8. Sanitary Condition.—The health of the district was not good. Cholera alone carried away 8,493 individuals. Under small-pox and fever the casualties were rather less, being 302 and 7,741 against 603 and 8,327, respectively, in the preceding year. Under other causes deaths were 16,404 against 13,612 of the previous year. The total shows a net increase of 9,816, *i. e.*, nearly one-third over the usual number. Cholera prevailed in the district during all the months of the year. The marginal entry* shows the number of deaths in each month. Every precautionary measure was adopted. Municipal towns and large and populous villages were cleansed and all available Hospital Assistants and Vaccinators were put on cholera duty and furnished with necessary medicine; but in spite of all these efforts the disease carried off a larger number than in any year since the introduction of Death Registration as shown in the marginal statement†. The disease seems to have been imported from Negapatam in May 1875. It raged till the end of September when it subsided and continued in a milder form. In January it again broke out with virulence, spread itself over the district, and continued till the end of the fasli year. The natives attribute the outbreak to want of proper rain. This doubtless may have been a favorable condition for development, though hardly the primary cause. The deaths amounted to seven per mille.

	Deaths by Cholera.
*1875, July	2,854
„ August	1,108
„ September	780
„ October	458
„ November	260
„ December	360
1876, January...	523
„ February	617
„ March	298
„ April	224
„ May	300
„ June	711
Total ...	8,493

	Casualties from Cholera.
†1865-66...	4,299
1866-67...	4,574
1867-68...	2,928
1868-69...	77
1869-70...	2,144
1870-71...	1,928
1871-72...	192
1872-73...	54
1873-74...	...
1874-75...	565
1875-76...	8,493

9. A statement of deaths under all heads as compared with those of the previous year is given below:—

Faslis.	Cholera.	Small-pox.	Fever.	Snake-bite.	Killed by Beast.	Other Causes.	Total.
1284...	565	603	8,327	185	14	13,612	23,306
1285...	8,493	302	7,741	167	15	16,404	33,122
Increase ...	7,928	...	...	...	1	2,792	9,816
Decrease ...	...	301	586	18	...	...	

10. Health of Cattle.—Cattle suffered seriously during the year. Diarrhœa and Vekkai broke out in all the dry parts of the district and committed great havoc among them, want of pasturage and scarcity of water adding greatly to it; medicines and prescriptions were freely distributed, but with all that casualties were deplorably numerous as will appear by the marginal entry.

1872-73	18,704
1873-74	14,184
1874-75	19,412
1875-76	27,737

11. Births and Deaths.—Below is given a statement showing the number of births and deaths in the district during the year. The birth-rate increased this year by 1·37 per mille, being 28·13 against 26·76 per mille in the previous year. The death-rate was 27·59 against 19·42 per mille last year. The increase is due mainly to cholera. Great care is taken now to enforce the registration of deaths and births correctly, and the entries in these registers are fairly reliable:—

Faslis.	Births.	Deaths.
1284	32,117	23,306
1285	33,771	33,122
Increase ...	1,654	9,816
Decrease ...	...	...

1874-75	22,101
1875-76	11,487
Decrease ...	10,614

12. Vaccination.—The marginal entry shows the number of cases successfully vaccinated during this as compared with last year. The decrease is due to all the Vaccinators having been employed on cholera duty during several months in the year.

13. Emigration.—According to the register kept in the Treasury Deputy Collector's office the total number of emigrants to Ceylon and Mauritius from the district is only 37, but according to the accounts received from the taluqs, where a return of emigrants from each village is prepared, the total number is 1,565. It was 3,104 last year, and the decrease in the number is said to be ascribable to increased rates of wages.

14. Statement No. 2.—The average prices of food grains for the whole year were a little less than in the preceding year, the exceptions being cumboo and cholum which rose slightly. The plentiful harvest of Fasli 1284 which was in store, and which was not drawn upon by the neighbouring districts, made up for the shortcomings of the year under review.

15. Statement No. 3.—The following abstract statement shows the extent of wet and dry cultivation and the revenue of the year as compared with that of the preceding year. It will be observed that there is an increase of 8,142 Acres in the extent of cultivation, and a net increase of Rupees 7,449-15-0 in the total revenue.

The reason for the increase and decrease under each item will be explained in their proper places :—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	8[illegible],163	7,60,329 5 0	818,979	7,67,025 9 0	7,816	6,696 4 0	.....	... ...
Wet	135,646	5,66,687 6 0	135,972	5,67,441 1 0	326	753 11 0	.....	... ...
Total ...	946,809	13,27,016 11 0	954,951	13,34,466 10 0	8,142	7,449 15 0	.....	... ...
Add.								
Second crop...	.....	95,823 2 0	.....	92,666 12 0	.....	... ...	.....	3,156 6 0
Water-tax ...	.....	42,303 13 0	.....	38,343 14 0	.....	... ...	.....	3,959 15 0
Road Cess ...	.....	76,621 2 1	.....	78,164 6 8	.....	1,543 4 7	.....	... ...
Village Service Cess	.....	1,06,646 9 3	.....	1,08,005 0 9	.....	1,358 7 6	.....	... ...
Total ...	.....	3,21,394 10 4	.....	3,17,180 1 5	.....	2,901 12 1	.....	7,116 5 0
Grand Total.	.....	16,48,411 5 4	.....	16,51,646 11 5	.....	3,235 6 1	.....	... ...
Deduct.								
Road Cess ...	.....	76,621 2 1	.....	78,164 6 8	.....	1,543 4 7	.....	... ...
Village Cess...	.....	1,06,646 9 3	.....	1,08,005 0 9	.....	1,358 7 6	.....	... ...
Remission as per Statement No. 4.	.....	93,174 8 10	.....	95,567 8 4	.....	2,392 15 6	.....	... ...
Total ...	.....	2,76,442 4 2	.....	2,81,736 15 9	.....	5,294 11 7	.....	... ...
Remainder...	.....	13,71,969 1 2	.....	13,69,909 11 8	.....	... ...	.....	2,059 5 6
Add as per Statement No. 5... ...	.....	77,910 13 7	.....	98,081 4 1	.....	20,170 6 6	.....	... ...
Grand Total.	.....	14,49,879 14 9	.....	14,67,990 15 9	.....	18,111 1 0	.....	... ...

16. Ryots' Holdings—Enclosure to Statement No. 3.—The total extent of land held under putta by the ryots in the beginning of the year was 946,961 Acres, assessed at Rupees 13,27,388-10-0. Of this Acres 18,202, assessed at Rupees 16,331-11-0, were relinquished, and there remained under occupation 928,759 Acres, assessed at Rupees 13,11,056-15-0; the extent taken up for cultivation during the year was 26,225, assessed at Rupees 23,525. Thus the whole extent under occupation as settled for the year is 954,984, assessed at Rupees 13,34,581-15-0. There was, however, a small remission of Rupees 115-5-0 for an extent of 33 Acres of wet waste in the Trichinopoly Taluq.

17. The total extent of both dry and wet, whole and fractions of fields laid waste from various causes during the year, was 157,772, assessed at Rupees 1,33,404, *i. e.*, nearly 9,000 Acres more than in the previous year. This was owing to the unfavorable state of the season.

18. Enclosure B. to Statement No. 3.—The statement in the margin shows the extent cultivated with the special products, sugar, cotton, and indigo. There is again a decrease in this year in the extents cultivated with each of these crops, which is due to the adverse season. When I submitted my report for the last fasli I had serious doubts as to the correctness of the figures as regards the extents of the cultivation of these special products, because they were much below the usual extents. But I have since ascertained from special reports called for from the taluqs that the figures given in the returns were accurate. The cultivation of these special products has been falling off steadily during the past three years. A slight difference will be observed in the extents as entered in Statement No. 3, Enclosure B., and those given in the Administration Report. This is owing to certain corrections since made in the taluq returns.

Special Products.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	2,075	9,423	2,015	9,619	...	196	60	...
Cotton	49,540	62,852	43,186	54,305	...	...	6,354	8,547
Indigo	679	1,205	798	1,612	119	407	...	...

19. Enclosure D. to Statement No. 3.—This statement shows the total extents of fractions of fields laid waste and the assessment due thereon. These figures may be taken to be fairly accurate as all precautionary measures were adopted to ensure the correctness of the entries. The total extent of the holdings for the year was 954,984 Acres and that left waste was 157,772. The proportion of waste to the cultivated extent is thus 16·52 per cent., not a large amount considering the adverse state of the season.

20. Enclosure E. to Statement No. 3.—This statement gives the particulars of the lands cultivated and waste charged, exhibited in Statement No. 3. I have added remarks opposite to each item, explaining what the figures therein show.

21. Statement No. 4.—Although the season was unfavorable and the wet crops, particularly those under rain-fed tanks, suffered seriously I did not feel justified in giving remissions to any extent on account of the very light rates of assessment. Except in extreme cases no remission was allowed either by me or by the Divisional Officers. The marginal entry shows the amount remitted in each Taluq. The rest of the remissions shown in this return are the usual deductions on account of Road and Village Cess included in the rates of assessment—*Vide* Board's Proceedings, No. 750 of 1872. There were applications for remission from several villages for shavi and waste, but when I pointed out to the ryots that, owing to the extremely favorable rates of assessment, they could not expect remission except in extreme cases they went away satisfied. It is only in those cases where it was thought that it was hopeless to recover the Government dues except by the sale of the lands, because of the entire failure of all the ryots' crops

	Waste and Shavi Remissions. RS. A. P.
Trichinopoly	483 1 0
Kulitallei	1,425 6 0
Perambalur	... ...
Udaiyarpalaiyam	525 3 2
Musiri	... ...
Total ...	2,433 10 2

that remission was allowed. In several cases it might have been hard to have refused remission according to the Board's Standing Order, but great care had to be taken in a year like this when in nearly every village there was some loss of crops, and where the Government was likely to be defrauded of a seriously large portion of its dues.

22. ENCLOSURE A. TO STATEMENT No. 4.— This is one of those returns lately introduced, and shows the remissions grouping them under wet and dry. There is nothing in this which requires notice.

23. STATEMENT No. 5.—This statement shows the Demand, Collection, and Balance of Land Revenue, Miscellaneous. The reasons for decrease and increase under each item are given below:—

24. *Cultivation without Durkhasts and Cultivation since the Settlement, Increase Rupees* 6,644.—All cases of unauthorized cultivation are treated as applications for lands, and disposed of under the Durkhast rules. The number of such cases is sometimes too large to be disposed of in time to be included in the ryots' puttas during the settlement. Hence it forms a large item under Miscellaneous Land Revenue since the introduction of the new Durkhast rules. The increase of Rupees 6,644 under this head is due to puttas not having been made out in several cases already settled in consequence of the ryots not having as yet provided demarcation stones for the fields to be made over to them.

25. *Cultivation of Lands reserved for Public Convenience.*—The increase of Rupees 6,152-15-10 under this head is attributable to the ryots encroaching on the reserves which are adjacent to their lands. The absence of demarcation stones facilitates this. Such encroachments are charged as if the whole number was cultivated, and in some cases prohibitory rates are imposed.

26. *Concealed Cultivation.*—Under this head there is an increase of Rupees 740-14-9 due to discoveries made during the examination of the hill villages in Musiri Taluq.

27. *Inam Water-tax.*—The decrease of Rupees 1,018-14-4 under this head arose from the scarcity of water in the reservoirs.

28. *Process Service Fees.*—There is an increase of Rupees 7,338-13-7 due to the issue of a larger number of processes in this than in the preceding year.

29. Under the other heads that appear in this statement the increase and decrease are too insignificant to call for remark.

30. ENCLOSURE A. TO STATEMENT No. 5.—This is one of those returns lately introduced. It shows how much of the revenue under the items detailed in Statement No. 5 is derived from irrigated lands and how much otherwise. In columns 2 and 3 of this return, under the item "Jodi on sundry Inams, including Personal Service and Dasabandam," are entered the extent and quit-rent of the mamool wet, as well as the extent of "Dry but irrigated," with the quit-rent due thereon; the water-tax upon the latter extent and on Zemindari, &c., lands being shown under the item "Water-tax on Zemindari lands." The instructions conveyed for the preparation of this return have been duly attended to, and the foot-note shows the extent of "Sundry Inams mamool wet," of "Sundry Inams dry but irrigated," and of the "Zemindari and entire Inams," together with water-tax due on the extents of the two latter items.

31. The total revenue under all the items of Ryotwar and Land Revenue, Miscellaneous, is given in the following abstract statement:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Statement No. 3.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Holdings	13,26,950 4 0	13,32,032 15 10	5,082 11 10	... ...
Second crop assessment	95,823 2 0	92,666 12 0	... ...	3,156 6 0
Water-rate	42,303 13 0	38,343 14 0	... ...	3,959 15 0
Total ...	14,65,077 3 0	14,63,043 9 10	5,082 11 10	7,116 5 0
Net ...	... ...	... ...	... ...	2,033 9 2
Statement No. 5.				
Lands cultivated without durkhasts and those cultivated since the settlement	20,141 7 0	26,785 7 8	6,644 0 8	... ...
Cultivation of land reserved for public purposes	4,614 5 10	10,767 5 8	6,152 15 10	... ...
Concealed cultivation	289 13 0	1,030 11 9	740 14 9	... ...
Inam Water Cess and Inam second crop assessment	11,378 1 2	10,359 2 10	... ...	1,018 14 4
All the sundry items besides the above in Statement No. 5	41,487 2 7	49,138 8 2	7,651 5 7	... ...
Total ...	77,910 13 7	98,081 4 1	21,189 4 10	1,018 14 4
Net ...	... ...	... ...	20,170 6 6	... ...
Grand Total ...	15,42,988 0 7	15,61,124 13 11	18,186 13 4	... ...
Deduct Remissions.				
Road and Village Cess included in the rate of assessment as per Statement No. 4	93,108 1 10	93,133 14 2	25 12 4	... ...
Net Total ...	14,49,879 14 9	14,67,990 15 9	18,111 1 0	... ...

The net increase under Ryotwar and Land Revenue, Miscellaneous, is Rupees 18,111-1-0. Of this, however, Rupees 7,338-13-7 belongs to the Process Service Fund.

32. STATEMENT No. 6.—This statement shows the Demand, Collection, and Balance of Zemindaries, Muttahs, Shrotriems, and other Inams. The total demand for the year, both current and arrears, was Rupees 73,375-8-2. Of this Rupees 64,715-1-4 was collected within the fasli, and Rupees 2,012-12-9 have since been collected. Steps have been taken to realize the balance, Rupees 6,647-10-1.

33. The arrears up to the end of Fasli 1284 were Rupees 10,786-9-4 according to the returns submitted last year. In bringing forward this arrear in this year's return the amount is reduced by 12 Annas, which sum was inadvertently over-charged to the demand in the last year's accounts from Kulitallei Taluq.

34. ENCLOSURE A. TO STATEMENT No. 6.—This is one of the returns lately introduced and shows the amount of quit-rent due on irrigated Inam lands. All possible care was taken to separate the quit-rent due on the dry extent of entire Inams and to exclude it.

35. STATEMENT No. 7.—The Demand, Collection, and Balance of all sources of Revenue, both current and arrears, are shown in this statement. The total demand, both current and arrears, on account of Land Revenue was Rupees 16,24,621-7-7. Of this Rupees 15,46,798-2-4 were collected within the year, and Rupees 18,477-12-6 subsequently. Thus there remains a balance of Rupees 59,345-8-9, for the early realization of which steps have already been taken.

36. The following statement shows the collection under all sources of revenue :—

Items.	Fasli 1284. Arrears.	Fasli 1284. Current.	Fasli 1284. Total.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue.					
Permanently Settled	4,027 3 10	44,835 14 7	48,863 2 5	2,071 15 0	... ...
Jodi or Shrotriem	4,102 7 1	8,089 7 2	12,281 14 3	1,498 1 8	... ...
Byotwar	88,939 7 4	13,31,722 6 11	14,20,661 14 3	... ...	35,889 2 6
Miscellaneous	21,094 11 5	59,524 14 10	83,609 10 3	16,790 11 0	... ...
Total ...	1,21,243 13 3	14,44,172 11 6	15,65,416 9 2	20,370 11 8	35,889 2 6
Abkári...	609 2 6	1,25,310 10 0	1,25,919 12 6	20,475 0 8	... ...
Income-tax ,, ...	... ...	... ...	... ...	... ...	... ...
Stamps	... ...	1,25,280 1 6	1,25,280 1 6	6,156 9 0	... ...
Grand Total ...	1,21,717 0 2	17,08,763 7 0	18,30,510 7 2	55,902 5 4	35,889 2 6
Net ...	... ...	... ...	... ...	17,013 2 10	... ...

Items.	Fasli 1285. Arrears.	Fasli 1285. Current.	Fasli 1285. Total.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue.					
Permanently Settled	5,063 3 4	45,871 14 1	50,935 1 5	2,071 15 0	... ...
Jodi or Shrotriem	4,547 5 7	8,932 10 4	13,779 15 11	1,498 1 8	... ...
Byotwar	39,300 9 10	13,41,972 1 11	13,81,772 11 9	35,889 2 6	... ...
Miscellaneous	19,806 9 8	80,503 11 7	1,00,310 5 3	16,790 11 0	... ...
Total ...	69,517 12 5	14,77,280 5 11	15,46,798 2 4	55,902 5 4	35,889 2 6
Abkári...	14,573 9 0	1,41,715 13 2	1,56,288 13 2	20,475 0 8	... ...
Income-tax ,, ...	... ...	... ...	... ...	... ...	... ...
Stamps	... ...	1,44,436 10 6	1,44,436 10 6	6,156 9 0	... ...
Grand Total ...	84,090 13 5	17,63,433 13 7	18,47,523 10 0	55,902 5 4	35,889 2 6
Net ...	... ...	... ...	... ...	17,013 2 10	... ...

37. *Abkári.*—The Excise system was introduced in this district for the first time this year. Messrs. Parry and Co. were the successful competitors with a guarantee of 1,10,000 Rupees for arrack—*Vide* Board's Proceedings, No. 541, dated 5th March 1875.

38. The toddy farms were sold taluq by taluq and the whole district was rented for Rupees 39,790. Thus the total Abkári revenue for the year amounted to Rupees 1,49,790, which exceeds that of the preceding year by Rupees 9,390. Rupees 1,41,309-13-3 have been collected during the year and the rest, Rupees 8,481-8-5, were collected since. I shall enter more fully into details in my special report on the subject, and will merely remark that the new system is beginning to work fairly. There were difficulties at first starting, but I think most of them have been surmounted.

39. The annexed statement shows the Stamp revenue for the year. It will be observed that there is an increase of Rupees 6,157-7-0. The steady rise in this branch of revenue since the introduction of the new Stamp Act may be considered a proof of increasing prosperity and activity in commerce :—

Stamps.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Judicial	90,781 2 0	92,244 1 0	1,462 15 0	... ...
Non-Judicial	47,498 15 6	52,193 7 6	4,694 8 0	... ...
Total ...	1,38,280 1 6	1,44,437 8 6	6,157 7 0	... ...

40. Enclosure A. to Statement No. 7.—This shows the Demand, Collection, and Balance of all sources of Revenue in each taluq.

41. Statement No. 8.—The total of old arrears under all Sources of Revenue amounts to Rupees 24,523-0-7 up to the end of the year. Of this, however, Rupees 148-5-8 have since been collected; the amount that still remains to be collected is Rupees 24,374-10-11. This amount includes Rupees 6,084-13-11, which was recommended for remission in the preceding two years, 1283 and 1284.

42. The irrecoverable arrears for 1283, Rupees 2,600-7-5, the remission of which was sanctioned in the Government Order and Board's Proceedings noted marginally was by an oversight not remitted within the fasli, and Rupees 75-2-10 of this amount have also been realized. Instructions have, however, been issued since for the remission of the balance, viz., Rupees 2,525-4-7, and for the publication of the same in all the villages concerned.

Board's Proceedings, No. 3,067, dated 9th November 1875.
G.O., No. 1,314, dated 2nd September 1875.

43. Of the amount recommended for remission for 1284, and for which sanction has not as yet been received, Rupees 55-2-2 have been collected during the year, so there remains Rupees 3,559-9-4 to be remitted for that year.

44. The amount that was settled after a careful inquiry as irrecoverable for Fasli 1285 is Rupees 5,089-2-0. This, together with the irrecoverable arrears for Fasli 1284, amounts to Rupees 8,648-11-4, and I request that sanction may be obtained for writing off this amount.

45. The items of irrecoverable arrears for Fasli 1285 are given below:—

	Rs.	A.	P.
Assessment due on lands sold for arrears and bought in by Government in consequence of there having been no bidders	2,448	2	2
Assessment due by ryots deceased	85	13	9
Do. due by ryots absconded...	89	12	3
Do. due on extents since discovered to have been registered in excess of the actual extent of fields	4	2	0
Amount of water-rate and other items over-charged on lands situated on the Patchamalai Hills, and which the Acting Head Assistant Collector, after a thorough and careful inquiry, decided were not due	2,131	1	10
Water-rate on Inam double crop lands also decided after a careful inquiry not to be due	330	2	0
Total...	5,089	2	0

46. Enclosure A. in Statement No. 8.—This return is prepared in the new form that accompanied Board's Circular Memorandum, dated 7th June last, No. 870. Coercive processes were issued against 42,577 defaulters for arrears, amounting to Rupees 2,72,135. In 3,999 cases property was attached for arrears, Rupees 51,143. In 1,134 cases property was actually sold for dues amounting to Rupees 20,555, real property for Rupees 11,173, and personal for Rupees 2,629.

47. The total collections under all Sources of Revenue for Fasli 1285 are Rupees 18,47,523-10-0, the charges amount to Rupees 1,44,617-11-3, and thus the net revenue for the year is Rupees 17,02,905-14-9.

48. Salaries of Collectors, &c.—Statement No. 9.—The increase of Rupees 7,314 under this head arose from my predecessor, Mr. Pennington, having drawn his deputation allowance alone in Fasli 1284, his salary being debited in the Board's office as Secretary; while I drew both the deputation allowance and salary as Sub-Collector in Fasli 1285.

49. Huzur and Taluq Establishment.—The increased expenditure under this head this year was owing to the non-disbursement last year of salaries to the Musiri Tahsildar who was under suspension for some months, and to the Town Sub-Magistrate who was on privilege leave for two months.

50. Medical Charges.—The increase is due to the entertainment of a 3rd Class Hospital Assistant for the establishment of the Deputy Collector on General Duties.

51. Miscellaneous.—The increase under this head this year is owing to additional hands having been entertained for serving processes, and to the establishment being paid more regularly.

52. The following statement shows the names of the principal irrigation channels and the revenue dependent on each:—

Names of Irrigating Channels.	Irrigable Area.		Cultivated.	
	Extent.	Assessment.	Extent.	Assessment, inclusive of that levied on 2nd Crop.
	Acres.	Rs.	Acres.	Rs.
Uyyakondan	24,957	1,15,696	24,653	1,26,062
Ramavaitalai	1,404	7,607	1,403	8,299
Yellandvaitalai	1,927	10,120	1,924	11,715
Pudu Iyan Voikal	3,485	17,137	3,482	20,495
Wadakayen do	3,804	22,046	3,804	28,181
Tirku Iyen do.	3,083	10,937	3,076	21,090
Peruvala do.	8,950	37,344	8,945	42,886
Nattu do.	3,459	18,908	3,457	19,966
Malattar do.	2,693	11,222	2,697	15,096
Panguny do.	6,022	22,076	6,015	25,741
Total ...	59,789	2,73,093	59,456	3,17,581
Musiri Nattu Voikal	1,936	11,466	1,932	11,449
Tottiem Periya do.	1,348	8,266	1,348	8,266
Do. Cinna do.	1,648	10,751	1,630	10,677
Ayaur	32	160	32	160
Total ...	4,964	30,643	4,942	30,552
Marudur Nattu Voikal	5,689	33,337	5,681	33,205
Kistnarayapuram do.	1,269	7,538	1,249	6,097
Nungapuram do.	2,352	12,846	2,352	12,306
Ambravatti	2,798	6,171	2,418	6,154
Total ...	12,108	64,892	11,700	62,763
Ponari Channel	4,037	15,068	3,687	14,192
Grand Total ...	80,898	3,83,696	79,785	4,25,028

53. Unsurveyed Waste.—The total extent of unassessed waste brought under cultivation since the settlement up to the end of Fasli 1285 is 82,562 Acres, assessed at Rupees 73,687.

54. Taluq and Village Accounts.—In the Musiri and Perambalur Taluqs which I settled it was ascertained that the Curnams keep their accounts fairly. Some of them were examined by my Sheristadar at random, and I myself inspected a number of them. The Divisional Officers say that the village accounts in the taluqs settled by them are in a much improved state.

55. Lands acquired by Public Servants.—During the year under review no public servants of this district have acquired landed property in this or any other district.

56. Civil Suits.—According to Board's Proceedings, dated 19th October 1871, No. 4,434, a statement showing the Demand, Collection, and Balance of costs awarded to Government in Civil suits for Fasli 1285 is submitted herewith. In the beginning of the year there was a balance of Rupees 48-8-6 to be collected in four suits of the previous year. The costs awarded in 1285 in one suit was Rupees 9-8-1. The cost for taking out execution of the awards of this and of the preceding year was Rupees 6-5-10. Thus the total demand, current and arrears, amounted to Rupees 64-6-5, and the whole was collected.

57. Statistical Returns.—The return, which shows the total extents cultivated with each kind of crops in the district, is submitted with this as directed in Board's

Proceedings, dated 26th November 1874, No. 3,417. The total extent actually cultivated in the year was 918,933 Acres or 1,430 square miles. The extent on which a second crop was raised is doubled and included in this extent. Of this 781,091 Acres were cultivated with food grains. The extents of the cultivation of each of the food grains are given in the margin, arranged in the order of their magnitude.

	ACRES.
Paddy	173,429
Cumboo	154,606
Cholum	139,023
Varagu	132,748
Raggy	103,217
Samai	24,022
Dholl	22,693
Horse-gram	33,598

58. The cultivation of special products bears a very small proportion to the cultivated extent.

59. Taluq Treasury Accounts.—The permanent Deputy Collector in charge of Treasury, Kristna Row, examined the Treasury accounts of the Trichinopoly Taluq alone, and before he could do the rest of the taluqs he was obliged to avail himself of the two months' leave granted him, and as the district was not sufficiently officered at the time in consequence of the Acting Head Assistant Collector's absence on leave I was not able to arrange for the examination of the accounts in the rest of the taluqs. Kristna Row's report of the Trichinopoly Taluq Treasury and other accounts shows that they are on the whole well kept. The suggestions he has made have been communicated to the Tahsildar, through the Divisional Officer, for his guidance.

Average area of Zemindaries and Muttahs—*Vide* Board's Proceedings, dated 19th February 1876, No. 499.

60. On the receipt of the Proceedings marginally noted necessary instructions were issued to the Tahsildars to get the information from the Zemindars. Accounts from two out of five taluqs have been received, but they are not complete. I shall submit these returns separately on the receipt of the accounts from all the taluqs.

61. Conduct of Puelic Servants.—With one exception (viz., the Deputy Tahsildar and Sub-Magistrate of Manapara) I am able to give a good report of the conduct of public servants. The above-mentioned officer most improperly occupied a considerable portion of the Local Fund Chuttrum at Manapara for a long time and locked up some of the rooms to the exclusion and great inconvenience of travellers. Complaint was made to me, and as he had really no excuse to make for his conduct I suspended him for six months. Pattabhiram Pillay, my Huzur Sheristadar, has been of great service to me by his intelligence and thorough knowledge of the district. He is well deserving of promotion, though I shall be sorry to lose him. The Trichinopoly Tahsildar, Tillenaygum Pillay, who has just been made Temporary Deputy Collector, was a very good officer as also are the present Tahsildars of that and of Musiri Taluq.

Trichinopoly,
15th September 1876.

(Signed) H. SEWELL,
Acting Collector.

Exd. J. Tulloch.

SETTLEMENT REPORT
OF
MADURA.

CONTENTS.

	Paras.
1. Preamble	1
2. Places at which Settlement was made	2
3. Remarks on the Number of Puttas issued	3 & 4
4. Number and Tenure of the Villages	5 & 6
5. Rain-fall	7
6. Season	8
7. Sanitary Condition	9 & 10
8. Emigration to Ceylon	11
9. Prices of Grain, &c.	12 & 13
10. Ryots' Holdings	14 & 15
11. Actual Cultivation	16 & 17
12. Cultivation and Settlement	18
13. Waste remitted	19
14. Cultivation of Special Products	20 to 22
15. Principal Sources of Irrigation	23
16. Amani Villages (Statement No. 3 A)	24
17. Particulars of Remissions (Statement No. 10)	25 & 26
18. Miscellaneous Items (Statement No. 6)	27 to 33
19. Peishcush of the Zemindaries and remarks thereon	34 to 36
20. General Result of Land Revenue Settlement (Statement No. 7)	37 to 41
21. Miscellaneous Sources of Revenue	42 to 51
22. Abstract showing the total Land Revenue, &c., and remarks thereon	52 & 53
23. Collections of Revenue both Current and Arrears	54 to 61
24. Current Balance and Arrears	62 to 73
25. Arrears of previous Faslis, Recoverable, Doubtful and Irrecoverable	74 to 79
26. Recommendation for Remission of Irrecoverable Arrears	80
27. Coercive Process taken for the Collection of Revenue	81
28. Charges	82 to 91
29. State of the Village and Taluq Accounts	92
30. Submission of Agricultural Statistics and Remarks thereon	93 to 96
31. Submission of Statement showing the Demand, Collection and Balance of Costs awarded to Government in Civil Suits	97
32. Statement of Lands acquired by Public Servants	98
33. Inspection of the Treasuries by the Treasury Deputy Collector	99
34. Submission of the Sub-Collector's Report	100
35. Remarks on the Conduct of Subordinate Officials	101

I have the honor to submit my report on the annual settlement of this district for Fasli 1285, accompanied by the usual statements.

2. Statement No. 1.—The distribution of puttas was commenced on the 16th March, and completed on the 28th July 1876.

3. Puttas.—A comparative statement showing the number of fresh and old puttas for Faslis 1284 and 1285 is given below. It will be observed that there has been a net increase of 4,065 puttas or 2·7 per cent. in this fasli. There was a decrease in the number of fresh puttas and of old puttas modified by additional entries, and an increase in the number of old puttas not altered:—

Faslis.	Number of fresh Puttas.	Number of old Puttas modified by additional entries.	Number of old Puttas not altered.	Total.
1	2	3	4	5
1284	8,258	33,572	106,497	148,327
1285	6,426	30,411	115,555	152,392
Increase...	...	...	9,058	4,065
Decrease...	1,832	3,161	...	...

4. The above increase is owing to the subdivision of holdings and to their increase in number.

5. NUMBER AND TENURE OF THE VILLAGES.—The number of villages and their tenures for this and the preceding faslis are given below:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1	2	3	4	5
1. Ryotwar Villages...	786	786	...	...
2. Amani	4¼	4¼	...	...
3. Villages belonging to Muttas and Zemindaries attached to Government Taluqs...	244	244	...	...
4. Villages belonging to the Ramnad Zemindari	2,163⅛	2,163⅛	...	...
5. Villages belonging to the Shevagungah Zemindari	2,069$\frac{11}{12}$	2,069$\frac{11}{12}$	...	...
6. Inam Villages belonging to Government Taluqs...	198	198	...	...

6. There was no change either in the number or tenure of the villages, but by G.O., dated 17th May 1875, No. 741, (*vide* page 1,266 of the *Fort St. George Gazette* of 20th July 1875), the village of Kunnuvarancottai was transferred from Tirumangalam to the Dindigul Taluq.

7. RAIN-FALL.—The subjoined is an abstract statement of the rain-fall of the year:—

Statement of Rain-fall in 1875-76.

Taluqs.	1875.												1876.				
	April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	Grand Total.
	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.	IN. CTS.
Madura	4 0	2 70	6 87	2 48	5 93	2 15	24 12	20 35	1 40	0 60	...	...	1 50	23 85	47 97
Tirumangalam ...	2 95	8 10	1 35	0 65	1 05	3 13	17 22	16 83	2 78	0 52	...	...	0 30	20 43	37 65
Melur.....	3 65	3 10	3 20	2 20	7 00	3 27	20 42	14 20	1 20	0 40	...	...	0 75	16 55	36 97
Dindigul	6 17	3 93	1 09	1 23	1 39	1 23	15 03	14 14	3 20	1 52	...	...	0 80	19 16	34 19
Periakolam	2 65	4 65	1 17	0 01	1 36	0 55	10 39	13 15	2 61	...	...	...	2 75	17 51	27 90
Pulni	1 50	1 85	1 75	0 20	0 17	2 70	8 17	9 23	1 85	0 20	...	...	0 50	11 78	19 95
Ramnad Zemindari	2 53	... ...	1 15	0 01	0 03	3 08	6 85	6 55	6 60	1 95	0 22	...	1 08	16 40	23 25
Shevagungah Zemindari.....	2 10	1 80	2 40	2 70	1 80	2 20	12 50	9 0	1 40	... ...	0 0	...	1 20	11 60	24 10
Total ...	24 55	24 63	18 98	9 48	18 77	18 29	114 70	102 45	21 04	5 19	0 22	... ...	8 38	137 28	251 98
Average ...	3 7	3 8	2 37	1 18	2 35	2 28	14 33	12 80	2 63	0 65	0 3	... ...	1 5	17 16	31 50

8. Season.—The cultivation season during the year under report was on the whole unfavorable as compared with that of the preceding year, though favorable in the beginning. There were sufficient rains in the earlier months of the year which enabled the ryots to carry on the dry cultivation to a great extent. In July, August and September, however, there was but little rain; but the drought thus occasioned was fortunately succeeded by a remarkably copious downpour in October, which filled the tanks and greatly helped the progress of wet cultivation. Subsequently the rain-fall was slight and partial. The result was that as most of the tanks of this district require filling twice to bring the crops under them to maturity, the wet crops suffered and were generally poor. The yield of the dry crops was also below the average. The taluqs most affected by the unfavorable character of the season were Madura, Melur and Periacolam, where remissions on account of shavi were found indispensable to a greater extent than in the previous fasli.

9. Sanitary Condition.—Cattle suffered more or less from disease. Murrain and other epidemics prevailed to some extent in the latter part of the year in some parts, but there was no great mortality.

10. Public Health.—The public health of the district was not satisfactory. Cholera was very fatal throughout the district. It first appeared in June in the Ramnad Zemindari and gradually spread in a westerly direction throughout the district. It was most severely felt at Devipatam, Permagudy, Rajasingamangalam, Keelakarai, Bodiniakenur and Pulni. Out of 27,918 persons attacked, 17,186 or nearly two-thirds died. Extra Medical Officers had to be specially appointed to render assistance wherever it was most prevalent. Fever, small-pox, guineaworm and bowel complaints also made their appearance in some localities, but were not of a virulent type.

Faslis.	
1284...	75,573
1285...	82,124
Increase...	6,551

11. Emigration.—The number of persons who emigrated to Ceylon is given in the margin, and the increase may be attributed to the unfavorable season.

12. Prices, Statement No. 2.—The following is an abstract statement showing the price of grain during the year under report as compared with that of the two previous Faslis 1283 and 1284, as well as with the commutation rate on which the land revenue was originally fixed :—

Description of Grain.	Commutation rate per Garce.	Fasli 1283.	Fasli 1284.	Fasli 1285.
	Rs.	Rs.	Rs.	Rs.
Paddy, 1st sort, per garce ...	59	181	190	168
Do. 2nd do. ...		167	165	151
Cholum or Javary...	35	155	181	145
Cumboo or Bajira...	45	157	157	134
Raggy	50	158	160	140
Horse-gram	55	206	223	198
Horrack or Varagu	38	...	...	67

13. The prices of all kinds of grain were lower than in the preceding fasli and than the average of the preceding ten years, notwithstanding the poor outturn of dry

and wet crops in the year under report. The decrease is greatly attributable to the opening of the Railway into Madura in the early part of the year, and the consequent importation of grain from the adjoining districts, and partly to the year having been preceded by a comparatively good one.

14. Holdings, Statement No. 3.—In the following statement the holdings of Faslis 1284 and 1285 are compared :—

Faslis.	Holdings at the commencement of the Fasli.		Lands given up.		Lands taken up.		Holdings at the end of the Fasli.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1284... ...	872,194	15,70,050	26,717	42,225	42,519	62,145	887,996	15,89,970
1285... ...	887,996	15,89,970	26,976	42,022	50,439	69,473	911,459	16,17,421

15. It is gratifying to observe that there has been a steady increase in the holdings which exceed by 23,463 acres, assessed at Rupees 27,451, the extent at the end of the last year. The increase may be attributed partly to the favorable commencement of the season as stated above, and partly to the gradual increase of population.

16. Actual Cultivation.—The following is an abstract showing the extent of actual cultivation during the fasli under report as compared with the preceding fasli :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Dry	648,999	670,867	21,868	...
Wet	138,708	141,572	2,864	...
Total ...	787,707	812,439	24,732	...

17. This increase is due to the cause already stated in paragraph 15 *supra*.

18. A comparative statement of cultivation and settlement is subjoined :—

Items.	Fasli 1284.		Fasli 1285.		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	731,150	9,46,652	753,929	9,65,599	22,879	24,947	.....	.....
Wet	149,140	6,22,511	150,685	6,28,880	1,545	6,369	.....	.....
Total ...	880,290	15,68,163	904,714	15,94,479	24,424	31,316	.....	.....
Add—								
Second-crop Assessment..	.....	31,712	.....	31,931	.....	219	.....	.....
Additional Assessment...	.....	.....	.....	.....	.....	.....	.....	.....
Water-Tax	.....	1,196	.....	3,782	.....	2,586	.....	.....
Land-cess	.....	(a) 76,077	.....	77,491	.....	1,414	.....	.....
Meerah to Village Servants	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	16,72,148	.....	17,07,683	.....	35,535	.....	.....

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Deduct Remissions—	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Land-cess	.....	76,077	.....	77,491	.....	1,414	.....	.....
Other remissions as particularized in Statement No. 4	.....	20,714	.....	46,053	.....	25,339	.....	.....
Total ...	.....	96,791	.....	1,23,544	.....	26,753	.....	.....
Remaining Beriz	.....	15,75,357	.....	15,84,139	.....	8,782	.....	.....
Add Miscellaneous	.....	1,01,061	.....	1,04,371	.....	3,310	.....	.....
Total ...	.....	16,76,418	.....	16,88,510	.....	12,092	.....	.....

(a) This amount represents the land-cess due on Ryotwari lands alone.

Faslis.	RS.
1284	26,806
1285	22,942
Decrease ...	3,864

19. WASTE REMITTED.—The decrease under this item is chiefly owing to the favorable beginning of the year as noticed in paragraph 15.

20. CULTIVATION OF SPECIAL PRODUCTS.—The following is a comparative statement of the cultivation of cotton, indigo and sugar-cane :—

Products.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Cotton	97,412	95,429	...	1,983
Indigo	35	72	37	...
Sugar-cane ...	342	298	...	44

21. The slight variations under the above items call for no special notice.

22. The extent of cultivation of cotton and sugar-cane as shown here exceeds that entered in the administration report by 328 and 5 acres, respectively. The difference is the result of an addition of certain extent omitted before by mistake in the cultivation return prepared for the Periakolam Taluq.

23. PRINCIPAL SOURCES OF IRRIGATION.—Annexed is the usual statement showing the principal sources of irrigation, the irrigable area and cultivation under them, together with the assessment and the actual revenue derived from the works :—

	AYACUT.		CULTIVATION OF FASLI 1285.		
	Extent.	Assessment.	Extent.	Assessment.	Actual Revenue derived, including 2nd Crop.
	ACRES.	RS.	ACRES.	RS.	RS.
Madakolam Channel	2,497	12,209	2,165	10,806	11,459
Nelayur do.	7,202	32,429	5,650	25,948	29,225
Vadagarai do.	4,052	22,092	3,697	19,954	22,102
Tenkarai do.	2,198	11,598	2,143	11,415	13,525
Uttamattukal do.	2,266	12,279	2,249	12,238	12,238

24. AMANI VILLAGES, STATEMENT No. 3-A.—The net revenue derived from the Amani villages, which are situated in the Ramnad estate, during the year under report exceeds that of the preceding year by Rupees 1,315. The increase is mainly owing to the yield of the wet lands in that part of the country being greater than in the preceding fasli.

Faslis.	RS.
1284	2,077
1285	3,392
Increase ...	1,315

25. SHAVI OR WITHERED CROPS, STATEMENT No. 4.—The only item of remission to be noticed is nunjah shavi. The badness of the season necessitated the indulgence to a greater extent than in the preceding year.

Faslis.	RS.
1284	5,334
1285	30,873
Increase ...	25,539

26. Claims for remissions were carefully inquired into, and the concession was accorded only in cases where the loss was satisfactorily proved to have been occasioned owing to circumstances beyond the control of the ryots.

27. REVENUE FROM AMANI VILLAGES, STATEMENT No. 5, *Item No.* 5.—The increase under this item is attributable to the cause stated in paragraph 24.

Faslis.	RS.
1284	2,077
1285	3,392
Increase ...	1,315

28. CULTIVATION OF PORAMBOKE LANDS—*Item No.* 10.—The increase is caused by the greater extent of unassessed lands cultivated without permission, and strict orders have been issued prohibiting such cultivation.

Faslis.	RS.
1284	1,990
1285	4,383
Increase ...	2,393

29. REVENUE PROCESS SERVICE FEES—*Item No.* 56.—The great increase under this item is due to the enforcement of more punctual payment of the kists, recourse being had to the Act II of 1864, and the sum has been credited to Land Revenue, Miscellaneous, as per Accountant-General's Circular No. 22, dated 31st August 1874.

Faslis.	RS.
1284	10,036
1285	24,601
Increase ...	14,565

30. LANDS CULTIVATED BUT NOT INCLUDED IN THE JAMABANDI AND THOSE CULTIVATED WITHOUT DURKASI—*Items Nos.* 6 *and* 7.—The next items to be noticed are those noted in the margin, the decrease under which arises from the imposition of penal assessment to a less extent than in the preceding year, and also from the transfer

Faslis.	RS.
1284	11,838
1285	5,037
Decrease ...	6,801

197562

of the assessment charged on the assessed lands taken up without durkhast to the Ryotwar (Statement No. 3) from this head under which it appeared up to last year.

Faslis.	Rs.
1284	10,819
1285	9,883
Decrease ...	936

31. Commission on private Estates under Circar management—*Item No.* 42.—The decrease under this item is accounted for by the fact that the collections in Fasli 1284 were less than in Fasli 1283.

Faslis.	Rs.
1284	15,307
1285	11,834
Decrease ...	3,473

32. Amount received on account of Survey Establishment—*Item No.* 57.—The survey of the Bodianaikenur and Guntamanaikenur estates was completed within the year, and consequently the expenditure incurred for the purpose shows a decrease under that item in the current fasli.

33. The other items vary so slightly that they do not call for any special remark.

Faslis.	Rs.
1284...	7,99,570
1285...	7,99,555
Decrease ...	15

34. Statement No. 6.—The peishcush of all the Zemindaries for the current and the previous faslis is given in the margin.

35. The permanent reduction made in the peishcush of the Ammanaikenur Zemindari on account of lands taken up for a road by the Local Fund Board (*vide* G.O., dated 1st June 1876, No. 731, Revenue Department) accounts for the small decrease.

36. It is not out of place to observe here that the peishcush of the Ramnad Zemindari, entered up to last year, was Rupees 3,38,686; of which Rupees 24,680 were deducted as peishcush apportioned on the sub-divisions of Polayamputti and Pundalgudi, as per Revenue Board's Proceedings, dated 28th October 1875, No. 2,984, and the remainder is entered in the statement as the peishcush due on the Ramnad Zemindari.

37. General Result of Land-revenue Settlement Statement No. 7.—There has been a net increase of revenue, amounting to Rupees 8,968, during the year under report as will be seen from the subjoined statement:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Permanently Settled	7,99,570	7,99,555	...	15
Jodi on Inam and Shrotriem Villages	11,136	11,136	...	...
Ryotwar	15,75,357	15,84,139	8,782	...
Miscellaneous	1,01,060	1,04,371	3,311	...
Sale of waste lands	3,119	9	...	3,110
Total ...	24,90,242	24,99,210	12,093	3,125
Net increase ...	...	...	8,968	...

38. The variation under the first head "Permanently settled" has already been explained in paragraph 35.

39. *Ryotwar, Increase Rupees* 8,782.—Notwithstanding the adverse nature of the season and the consequent large remissions granted in the year under report, I am glad to observe that the Ryotwar revenue of the year stands the highest on record, exceeding that of last year by Rupees 8,782. The increase is attributable to the propitious beginning of the agricultural season as stated in paragraph 8.

40. *Miscellaneous, Net Increase Rupees* 3,311.—The increase in this item is explained in paragraphs 27 to 32.

41. *Sale of waste lands, Decrease Rupees* 3,110.—The decrease is owing to the sale during the preceding year of waste lands for building purposes in the towns of Dindigul and Pulni.

42. Having made the necessary remarks on the Land Revenue, I now beg to notice the revenue derived from other sources.

43. The subjoined is a comparative statement showing the demand on account of miscellaneous sources of revenue in the fasli under report as compared with the preceding fasli:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Abkari	1,87,255	2,80,976	93,721	...
Salt	6,91,952	4,61,163	...	2,30,789
Sea Customs	12,659	10,133	...	2,526
Stamps	3,66,477	3,74,565	8,088	...
Total ...	12,58,343	11,26,837	1,01,809	2,33,315
Net decrease ...	...	...	...	1,31,506

44. *Abkari, Increase Rupees* 93,721.—This increase is due to the farm for the three faslis, commencing from 1285, having been sold for higher rates than in the prior three faslis.

45. *Salt, Decrease Rupees* 2,30,789.—The great decrease in this item is mainly due to the following causes:—

There were no sales in the salt divisions of Vairavanadapatam and Vattanam, in consequence of the absence of old salt on hand during the latter half of 1875. Further, as the Railway has been opened, the wholesale dealers transport salt to Madura from Negapatam and Tuticorin without taking the trouble of resorting to the distant salt stations of Ramnad. Thus it will be seen that the salt revenues of Tanjore and Tinnevelly were benefited at the expense of that of Madura.

46. The particulars of the salt transactions during the year under report as compared with those of the preceding year are exhibited in the following abstract :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	MDS. S.	MDS. S.	MDS. S.	MDS. S.
Quantity in store at the beginning of fasli...	325,673 30	405,726 35	80,053 5	... ...
Quantity manufactured during the fasli...	432,945 0	341,153 0	... ...	91,792 0
Gain by measurement	12 0	... ...	... ...	12 0
Spontaneous Salt	... ...	1,996 30	1,996 30	... ...
	432,957 0	343,149 30	1,996 30	91,804 0
Total ...	758,630 30	748,876 25	... ...	9,754 5
Deduct sales	346,099 0	232,787 10	... ...	113,311 30
Remainder ...	412,531 30	516,089 15	103,557 25	... ...
Wastage written off under the sanction of Government	6,804 35	12,435 0	5,630 5	... ...
Remainder ...	405,726 35	503,654 15	97,927 20	... ...
Wastage recommended to be struck off	15,148 15	9,705 0	... ...	5,443 15
Balance ...	390,578 20	493,949 15	103,370 35	...
Net increase ...	...	...	103,370 35	...

47. I request sanction for writing off 9,705 maunds of salt wastage as detailed in Statement No. 11.

48. The manufacture of salt during the current fasli has been less than in the preceding one by 91,792 maunds, the reason being that no manufacture was carried on at Mutturegunadapatam in 1876, owing to the exorbitant stock on hand at that station at the end of December 1875. In the other divisions, too, there has been a reduction in the manufacture for the same cause, the stock at the commencement of the year having far exceeded the anticipations of the Budget.

49. The quantity in store at the beginning of fasli 1286 exceeds that in the beginning of fasli 1285 by 103,370 maunds and 35 seers, the increase being mainly owing to a great falling off in the sales compared with the last year as observed in paragraph 45.

50. *Sea Customs, Decrease Rupees* 2,526.—The decrease is owing to the diminished exportation of paddy at Keelakarai and Tondi, in consequence of the scanty harvest generally in Ramnad and Shevagungah Zemindaries, to the abolition of export duty on other kinds of grain, to the reduction of import duty on different articles from 7½ to 5 per cent., and to the small importation of piece-goods and areca-nuts.

51. *Stamps, Increase Rupees* 8,088.—Though there is an increase in this item in the fasli under notice, still the revenue is less than that of Fasli 1283 by Rupees 3,134. I am unable to assign any special reason for these fluctuations. But I may say that

litigation has of late been increasing, inasmuch as the increase is greatly on the side of "Judicial Stamps."

52. The following is an abstract showing the revenue from all sources in the year as compared with Fasli 1284 :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	24,90,242	24,99,210	8,968	.....
Sundry Sources of Revenue.	12,58,343	11,26,837	.....	1,31,506
Total ...	37,48,585	36,26,047	8,968	1,31,506
Net decrease ...	...	...	...	1,22,538

53. From the above it will be seen that there has been a net decrease of more than a lakh in the total revenue of the district. This falling off is attributable to a great decrease in the sales of salt as stated above, which has, of course, absorbed the increase in the Land Revenue, Abkari and Stamps, and left eventually a net deficit of Rupees 1,22,538.

54. The following is a comparative statement showing the collections :—

Items.	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue Permanently Settled	5,71,927	4,87,165	10,59,192	* 3,13,776	5,53,454	8,67,230	...	1,90,962
Quit-rent on Shrotriems, &c...	7,184	4,781	11,965	7,251	9,098	16,349	4,384	...
Ryotwar	5,03,761	10,87,369	15,91,130	4,88,185	13,37,945	18,26,130	2,35,000	...
Sale of Waste Lands ...	...	3,119	3,119	...	9	9	...	3,110
Miscellaneous	50,351	53,040	1,03,391	47,220	75,147	1,22,367	18,976	...
Total ...	11,32,323	16,35,474	27,67,797	8,56,432	19,75,653	28,32,085	2,58,360	1,94,072
Abkari	13,904	1,60,204	1,74,108	24,792	2,75,399	3,00,191	1,26,083	...
Sea Customs	...	12,659	12,659	...	10,133	10,133	...	2,526
Salt	...	6,91,952	6,91,952	...	4,61,163	4,61,163	...	2,30,789
Stamps	...	3,66,477	3,66,477	...	3,74,565	3,74,565	8,088	...
Total ...	13,904	12,31,292	12,45,196	24,792	11,21,260	11,46,052	1,34,171	2,33,315
Grand Total ...	11,46,227	28,66,766	40,12,993	3,81,224	30,96,913	39,78,137	3,92,531	4,27,387
Net decrease ...	...	...	...	...	...	...	...	34,856

* The difference between this and Column 8 of Statement No. 7 is owing to the omission in this Statement of Rupees 2,72,830 included in the Ramnad mortgage bond and entered in the Statement No. 7 above referred to.

55. *Permanently Settled, Decrease Rupees* 1,90,962.—The arrears at the beginning of the current fasli were much less than that in the beginning of Fasli 1284 as will be seen from the above statement, and hence the decrease. The collections of the current balance have been greater than in the past year.

56. *Quit-rent on Shrotriem, &c., Villages, Increase Rupees* 4,384.—The increase is owing to the more punctual collection of the old arrears and of the current demand.

57. *Ryotwar, Increase Rupees* 23,500.—This great increase is mainly due to the same cause as stated in the above paragraph. Further, coercive processes under Act II of 1864 were resorted to, to a greater extent than in the preceding year.

58. *Sale of Waste Lands, Decrease Rupees* 3,110.—The decrease under this item is explained in paragraph 41.

59. *Miscellaneous, Increase Rupees* 18,976.—The increase under this head is due to the causes mentioned in paragraph 57.

60. *Abkari, Increase Rupees* 1,26,083.—This increase is due principally to the increased rates at which the Abkari Farms were sold and to the punctual collection of the demand.

	Rs.
Sea Customs decrease	2,526
Salt decrease	2,30,739
Stamp increase	8,088

61. The variations under the marginally noted items are noticed in paragraphs 45, 48, 50 and 51.

	Rs.
Current	1,82,117
Arrears	34,013
Total ...	2,16,130

62. There was an outstanding uncollected balance of Rupees 5,68,096 at the close of the fasli under report; this has been by subsequent collections up to the end of September 1876 reduced to Rupees 2,16,130 as shown in the margin.

	Rs.
Shevagungah current	1,46,277
Ammanaikenur current	15
Total ...	1,46,292

63. *Permanently Settled.*—The current balance due by the estates are shown in the margin.

64. The balance of peishcush due by the Shevagungah Zemindarni forms the bulk of the current balance being more than three-fourths of it.

65. The Shevagungah estate is now under the attachment of the District Court of Madura in satisfaction of its decree in Original Suit No. 3 of 1870, and is under the management of a Receiver appointed by the Court. The District Judge and the Receiver have been requested to discharge the arrears as soon as possible, and it is hoped that they will be cleared off shortly.

66. The small sum of Rupees 15 due by the Ammanaikenur Zemindari is only a nominal balance, being the assessment on certain lands taken up for a road as already noticed in paragraph 35, and will be recommended for remission in due course.

	Rs.
Arrears	129
Current	930
Total ..	1,059

67. *Jodi on Shrotriem Villages, &c.*—Strict measures are taken for the collection of the arrears and current balance noted in the margin.

	Rs.
Arrears	22,504
Current	27,049
Total...	49,553

68. *Ryotwar.*—The arrears and current balance under this head at the end of September 1876 are given in the margin, and steps have been taken for their speedy realization.

	Rs.
1. Madura	9,326
2. Melur	7,059
3. Dindigul	4,506
4. Periakolam	2,289
5. Tirumangalam	2,091
6. Pulni	1,778
Total..	27,049

69. The marginal statement shows the proportion of the current balance to the debit of each taluq.

70. I am glad to observe that the balances have been very much reduced compared with the previous fasli, though the season was not favorable and the current demand was greater.

	Rs.
Current balance	7,704
Arrears...	6,008
Total...	13,712

71. *Miscellaneous.*—The current balance and the arrears under the head "Miscellaneous" are shown in the margin, and they are in course of collection.

	Rs.
Current balance	142
Arrears	5,372
Total...	5,514

72. *Abkári.*—The current balance of Rupees 142 is due by the renter of the Pulni taluq, and will be collected as soon as possible.

73. The arrears, viz., Rupees 5,372, are outstanding against the Dindigul renter, who, as has been observed in paragraphs 61 and 74 of the last Jamabandi report, has absconded, and he holds no property in this district. In the previous fasli, the arrears due by him amounted to more than Rupees 10,000, and nearly half of it was subsequently realized by crediting the proceeds of the Promissory Note deposited by him as security. Steps have been taken to arrest him.

74. Statement No. 8.—The outstanding arrears of previous faslis amount to Rupees 34,013. Of this sum Rupees 26,877 are recoverable, Rupees 3,919 are doubtful, and Rupees 3,217 are irrecoverable.

75. It will be observed that the old arrears of peishcush due by the Ramnad estate, amounting to Rupees 2,72,830, were included in the mortgage deed executed to the Government by the Ramnad Zemindar. This sum was erroneously entered under the head Remitted, in the demand, collection and balance statement sent to the Board instead of being credited as an actual collection.

76. The recoverable arrears comprise the following items:—

	Rs.
Quit-rent on Shrotriems	98
Ryotwar	16,123
Miscellaneous...	5,284
Abkári	5,372
Total...	26,877

77. Of the sum of Rupees 3,919 entered under the head "Doubtful," Rupees 2,829 belong to the hill village of Thandicudy in Pulni taluq, being the assessment on certain lands which formed the subject of a boundary dispute between two hill villages, one belonging to Government and the other to the Kannivady Zemindari, as stated in paragraph 77 of the Settlement Report for Fasli 1284. The appeal to the High Court was disposed of in favor of Government (*vide* Revenue Board's Proceedings, dated 7th January 1876, No. 35), and the Sub-Collector has taken steps for the

speedy collection of the arrears. But he thinks that a great portion will probably have to be written off as irrecoverable for the following causes :—

1*st.*—Because the arrears extend over a series of years.

2*ndly.*—Because many of the debtors are without the means of payment, and

Lastly—because the lands are inaccessible and have but a small value.

78. The remaining items under the above head relate to certain petty unsettled boundary disputes. Strict orders have been issued to Tahsildars to expedite their settlement.

	Rs.
Jodi	31
Ryotwar	2,584
Miscellaneous	602
Total...	3,217

79. The irrecoverable arrears amount to Rupees 3,217, being composed of the items noted in the margin.

80. I request that sanction may be obtained for writing the above sum off the accounts for the reasons enumerated below:—

	Shrotriem.	Ryotwar.	Miscellaneous.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Due by certain Inamdars whose lands were taken up for the South Indian Railway and the assessment thereof was deducted from the total amount payable by them	31 0 2	... ...	... ...
Due by defaulters whose personal property has been sold as well as their lands, but without meeting the demand in full...	... ...	1,682 15 8	432 12 8
Due by persons who cultivated certain lands without orders and were granted "Eksal" puttas. They leave no property by the sale of which the arrears can be made good	... ...	... ...	50 4 0
Assessment on certain lands entered in the accounts of two villages owing to boundary disputes. The disputes have been since settled and the amount charged in one of the two villages should be struck off...	... ...	94 15 0	... ...
Amount erroneously charged on certain lands entered in the accounts of two villages...	... ...	443 11 4	22 14 6
Tirvahjasty erroneously charged on certain punjah lands said to have been irrigated with Government water, whereas the water was not so used	... ...	96 0 10	18 11 7
Embezzled by a Nattamgar, who was convicted and punished and who has no property by the sale of which the amount can be made good	... ...	182 11 11	11 0 2
Mistake in adding up a total	... ...	4 2 0	... ...
Assessment charged by the Divisional Officers on waste and shavi but remitted on appeal	... ...	66 13 8	... ...
Due by ryots whose lands have been sold for arrears of revenue and purchased on behalf of Government for a nominal price and who have no other property by the sale of which the arrears can be realized	... ...	12 5 8	... ...
Fines imposed on village officers who are no longer in office	... ...	... ...	3 0 0
Penal assessment remitted on appeal	... ...	... ...	63 4 0
Total ...	... ...	2,583 12 1	601 15 ...
Grand total including Shrotriem, Ryotwar and Miscellaneous		3,216 11 8	

81. The arrears for the recovery of which coercive processes were issued amounted to Rupees 4,79,749. But the actual sale took place for the realization of Rupees 18,189 only, viz., moveable property to the value of Rupees 1,158, and immoveable property to the value of Rupees 17,031.

82. Statement No. 9—*Charges, Refunds, Land Revenue, Increase Rupees* 860.—This increase is due to the refund to Mr. Robert Fischer of the amount which had been collected from him on account of Revenue Processes Fees, under G.O., dated 28th February 1876.

83. *Sea Customs, Increase Rupees* 153.—This is attributable to the refund of duty on piece-goods and grain collected at the enhanced rates after the passing of the new Tariff Act reducing the duty and before its promulgation at the ports.

84. *Stamps, Decrease Rupees* 836.—The decrease is owing to the less amount of refund on account of spoiled stamps.

85. *Salary of Collectors, &c., Decrease Rupees* 15,246.—Full pay was disbursed to the Collector only for three months in this fasli against twelve months in the last. Hence the decrease in spite of the additional expenditure in Fasli 1285 on account of substantive pay drawn by Messrs. Glenny and Cruickshank for the period they acted as Judges of the District and Small Cause Courts, respectively.

86. *Huzur and Taluq Establishments, Decrease Rupees* 2,512.—The decrease is partly due to the Deputy Collector, Mr. T. Appaji Row, having drawn his substantive pay as Cash-keeper of Trichinopoly for four months only in the current fasli against twelve months in the last, and partly to the savings effected in consequence of the absence on leave of a great number of officers.

87. *Contingencies, Increase Rupees* 8,080.—This is due chiefly to the payment of deputation allowance to Messrs. Bliss and Martin, as Acting Collector and Sub-Collector, respectively.

88. *Miscellaneous, Increase Rupees* 4,386.—The increase is owing to large payments made on account of Service Telegrams, Official Postage and Process Service establishment.

89. *Excise, Increase Rupees* 421.—This is the amount paid as fees for the registration of muchilkas executed by the renters. No expenditure was incurred for this purpose in the preceding fasli.

90. *Salary of the Salt Deputy Collector, Decrease Rupees* 483.—This is owing to there being no permanent Salt Deputy Collector for some months in the present fasli.

91. *Purchase of Salt, Decrease Rupees* 5,371.—This is accounted for by the less manufacture of salt in this fasli.

92. *State of the Village and Taluq Accounts.*—The village and taluq accounts were duly examined, and the way in which they were kept was on the whole satisfactory.

93. I beg to submit, herewith, the statement of agricultural statistics and acreage of crops for Fasli 1285, as directed in the Board's Proceedings, dated 26th November 1874, No. 3,417.

94. Acres 911,459 or 68 per cent. of the cultivable area of 1,340,563 acres in Government taluqs excluding Inam lands are occupied. This proportion is one per cent. greater than that in the previous fasli.

95. The extent of land under food-grains and other products as compared with the preceding fasli is shown below:—

Crops.	Area cultivated in Fasli 1284.	Area cultivated in Fasli 1285.	Increase.
	ACRES.	ACRES.	ACRES.
Food-grains	638,780	651,447	12,667
Other products	149,912	160,992	11,080
Total ...	788,692	812,439	23,747

96. It will be seen from the above statement that 80 per cent. of the land under cultivation is under food-grains, and the remainder under other products.

97. With reference to the Proceedings of the Board of Revenue, dated 19th October 1871, No. 4,434, I beg to forward also a statement showing the demand, collection and balance of costs awarded to Government in Civil Suits during the fasli under report.

98. A statement of the lands acquired by public servants in the year under review is annexed:—

Names of Public Servants.	Extent acquired in Acres.	Mode of Acquisition.
1. M. Narayanasami Naidoo, English Head Clerk, Collector's Office	11 5 3	By purchase.
2. Kistnasami Naik, Accountant, Collector's Office...	20 1 1	By purchase and mortgage.
3. Ram Row, Accountant, Collector's Office.	2 14 2	By purchase.
4. Narayanasami Naik, Mortuary Clerk, Collector's Office	14 0 2	Do.
5. Venkatasami Pillai, Vernacular Clerk, Collector's Office	5 15 0	By Durkhast.
6. Suburoya Iyer, Clerk, General Duty Deputy Collector's Office	6 2 0	By purchase.
7. Sankarien, Gumastah, Madura Taluq ...	14 12 2	Do.
8. Thotha Venkataramiah, Gumastah, Tirumungalum Taluq	0 8 2	Do.
9. Ramien, Gumastah, Tirumungalum Taluq.	1 15 3	Do.
10. Kistna Row, Head Gumastah, Melur Taluq.	3 1 0	Do.
11. Subramonia Iyen, Gumastah do.	0 13 3	Do.
12. Subba Row, Gumastah, Periakolam do.	1 5 2	By mortgage.
13. Kristnier do. do. do.	1 13 2	By inheritance.
14. Regupathi Row do. do.	1 5 2	By mortgage.
15. Subbusamy Iyer do. do.	0 13 2	By purchase.
16. Sellamien, Pound Gumastah do.	11 5 0	By inheritance.
17. Rengasami Iyen, do. Dindigul do.	18 1 3	By purchase.
18. Ramasami Iyer, Shroff do. do.	41 13 1	Do.
19. Subba Row, Revenue Inspector, Dindigul Taluq	0 10 3	Do.
20. Sami Iyer, Sub-division Sheristadar ...	2 10 1	Do.

Names of Public Servants.	Extent acquired in Acres.	Mode of Acquisition.
21. Ramasami Pillai, Gumastah, Pulni Taluq ..	3 14 1	By mortgage.
22. Alagirisami Naiki, Shroff do. ...	0 10 3	By purchase.
23. Naranier, Deputy Tahsildar, Tirupattur ...	12 0 0	Do.
24. Nogogi Row, Shroff, Mutturegunadapatam Salt Division	14 8 3	By inheritance.
25. Rengiengar, Superintendent, Salt Division, Vattanam	42 11 2	By purchase.
26. Tiruvengadam Pillai, do. Viravanadapatam	2 14 0	Do.
27. Muttusami Iyen, Head Gumastah, Pulni Taluq	5 0 0	Streedanam to his son.

99. With reference to the Board's Standing Order No. 283-2 (No. VIII. of 1874), I beg to submit a memorandum showing the number of the treasuries inspected by the Treasury Deputy Collector during the fasli under report and the general state in which the accounts were found by him. The defects were pointed out to the officers concerned, and instructions have been issued to them to prevent their recurrence.

100. The Sub-Collector's report on the settlement of the Sub-division is herewith forwarded.

101. I have personally had nothing to do with the settlement of the year under report and cannot therefore make any remarks on the conduct of the several officials, but I think it right to mention that the large reduction in arrears in the Tirumangalam taluq is due to the active exertions of T. Rajarama Row, the present Acting Sheristadar and Permanent Tahsildar of that taluq.

MADURA,
8th November 1876.

(Signed) J. G. HORSFALL,
Acting Collector.

SETTLEMENT REPORT OF MADURA.

SUB-COLLECTORATE.

I HAVE the honor to report on the Settlement of the Sub-Division for Fasli 1285, and to forward eight statements and their enclosures according to the prescribed forms.

2. STATEMENT No. 1.—The settlement was conducted by Mr. Martin, the Acting Sub-Collector (now on privilege leave) at the stations and on the dates specified in Statement No. 1.

3. TENURE OF VILLAGES.—There was no change in the tenure of villages, but by G.O., No. 741, dated 17th May 1875 (*vide* page 1,266, *Fort St. George Gazette* of 20th July 1875) Kunnuwarancottah village was transferred from Tirumungalum to Dindigul Taluq.

	PUTTAS.
Fasli 1284	43,308
„ 1285	43,939
	+ 631

4. Puttas have increased by 631 as shown in the margin. The number has been on the increase from year to year, and is this year attributable four-fifths to the extension of cultivation, and one-fifth to the sub-division of holdings.

5. SEASON.—The season was but moderately good, and in twenty-four villages in the north and west of the Pulni Taluq it was unfavorable. The rain-fall was tolerably fair for wet cultivation, but unseasonable for dry crops. There was but a poor fall in the beginning of the fasli, when rain is needed for ploughing and sowing on dry lands; and the cultivation was consequently late (32,000 Acres short up to September). Good rain fell in October and November, but only a scanty fall in December, and none in January when it was needed to perfect the already too late crops. Hence a very short outturn on lands entirely dependent on rain, especially in the Pulni Taluq, where, however, the numerous wells permitted a moderate yield in crops aided by them. That the crops were short is also shown by the present high prices. The amount left waste is larger than has been for many years.

6. RAIN-FALL.—The subjoined table shows the rain-fall for the twelve months:—

Months.	Sub-Collector's Office.		Dindigul Taluq.		Pulni Taluq.	
	IN.	CTS.	IN.	CTS.	IN.	CTS.
1875, July	1	56	1	27	0	20
„ August	1	4	1	39	0	17
„ September	1	36	1	22	2	70
„ October	14	47	14	14	9	23
„ November	3	41	3	20	1	85
„ December	1	52	1	30	0	20
1876, January	0	0	0	0	0	0
„ February	0	0	0	0	0	0
„ March	0	42	0	30	0	5
„ April	1	99	1	55	0	50
„ May	3	95	4	55	1	65
„ June	0	25	0	28	0	20
Total ...	29	97	29	20	16	75
Rain-fall of Fasli 1284 ...	30	24	29	6	22	0

7. SANITARY CONDITION.—There was a sharp outbreak of cholera during the year under report. It first appeared in July in the Dindigul Taluq, and gradually spread throughout the division: 6,844 persons were attacked and 3,400 (6·7 per mille) died. Fever and small-pox prevailed here and there, but there was no great mortality. Cattle were generally free from disease, although want of pasture and drinking water was felt in the beginning and close of the fasli.

8. PRICES—STATEMENT No. 2.—Taking the average for the whole year the prices of the principal food grains show a slight decrease as compared with the previous year. At the end of the year, however, prices had risen, but were still below the average of the last ten years.

9. STATEMENT No. 3.—The following statement compares the holdings of Faslis 1284 and 1285:—

Faslis.	HOLDINGS AT THE BEGINNING OF FASLI.		LANDS RESIGNED, TRANSFERRED, ETC.		LANDS TAKEN UP ON DURUHAST, TRANSFERRED, ETC.		HOLDINGS AT THE END OF THE FASLI.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1284.....	368,579	5,28,243	11,837	17,057	19,863	26,110	376,605	5,32,295
1285.....	376,605	5,32,295	9,986	13,945	22,742	27,503	389,361	5,45,853

10. The figures given for Fasli 1284 differ from those given in last year's report as Kunnuwarancottah village has been included.

11. A comparative statement of actual cultivation (after deducting the waste remitted, viz., Acres 942, assessed at Rupees 3,937, and waste charged, viz., Acres 64,797, assessed at Rupees 72,279) is given below.

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	279,829	3,27,590 2 11	292,644	3,40,522 8 6	12,815	12,932 5 7	.....	... ...
Wet	30,938	1,28,884 11 4	30,978	1,29,114 9 7	40	229 14 3	.....	... ...
Total ...	310,767	4,56,474 14 8	323,622	4,69,637 2 1	12,855	13,162 3 10	.....	... ...
Add.								
Second Crop Assessment ...	.....	476 8 1	.....	624 3 5	.....	153 11 4	.....	... ...
Additional do ...	.....	395 11 8	.....	1,880 10 2	.....	1,484 14 6	.....	... ...
Water-tax	.....	... ...	.....	... ...	.....	... ...	.....	... ...
Land-cess	.....	39,749 11 0	.....	40,882 2 0	.....	1,132 7 0	.....	... ...
Village Service Fund	.....	... ...	.....	... ...	.....	... ...	.....	... ...
Total ...	.....	4,97,090 13 0	.....	5,13,024 1 8	.....	15,933 4 8	.....	... ...
Deduct Remission.								
Land-cess	.....	39,749 11 0	.....	40,882 2 0	.....	1,132 7 0	.....	... ...
Village Service Fund	.....	... ...	.....	... ...	.....	... ...	.....	... ...
Other remissions as particularized in Statement No. 4 ...	.....	7,066 3 5	.....	7,883 13 2	.....	817 9 9	.....	... ...
Total ...	.....	46,815 14 5	.....	48,765 15 2	.....	1,950 0 9	.....	... ...
Remaining Beriz.	.....	4,50,274 14 7	.....	4,64,258 2 6	.....	13,983 3 11	.....	... ...
Add Miscellaneous items, Statement No. 5	.....	23,970 5 1	.....	*26,221 7 0	.....	2,251 1 11	.....	... ...
Total ...	.....	4,74,245 3 8	.....	4,90,479 9 6	.....	16,234 5 10	.....	... ...

The actual cultivation this year exceeds that of the past year by Acres 12,855, assessed at Rupees 13,162. This increase may be due to the favorable appearance of the season in the months of October and November; but, as before explained, owing to subsequent scanty rains the outturn was poor.

12. Enclosure A. to Statement No. 3.—Acres 4,594 were resigned, but this decrease was more than balanced by an increase in new holdings of Acres 17,470, giving a net increase of Acres 12,876 (rated at Rupees 14,016), or 3·41 per cent. on the holdings of the previous fasli. The increase is almost entirely on dry lands.

13. Enclosure B. to Statement No. 3.—The decrease in cotton cultivation was chiefly in Ayen villages. Owing to the heavy rain-fall in the month of October, which is the season for cotton cultivation on black cotton soil, operations were impeded.

14. Enclosure C. to Statement No. 3 is blank.

15. Enclosures D. and E. to Statement No. 3 require no notice.

16. Statement No. 4.—This statement gives particulars of remissions granted under different heads as compared with the preceding year. Under the head of Shavi there is an increase of Rupees 1,173, of which Rupees 1,049 belong to Pulni Taluq, and the rest to Dindigul. Previous remarks as to rain-fall explain these items.

17. Enclosure A. to Statement No. 4 calls for no remark.

18. Statement No. 5.—This statement shows the demand, collection, and balance of "Land Revenue Miscellaneous Items." 6. (*b*) Prohibitory tax, has disappeared from the year under report owing to the operation of the new rules published in Board's Proceedings, No. 826, dated 6th April 1875. The large amount (Rupees 4,766) under the head of Fees on processes, under Madras Act II. of 1864, is explained by the remarks in paragraphs 26, 30, and 31 on the large arrears from Fasli 1284, and on the issue of demand notices, subject to process fees, for arrears of each kist.

19. Enclosure A. to Statement No. 5.—This shows how much of the miscellaneous revenue is derived from irrigated and how much from unirrigated lands. The figures are—

	Irrigated.	Unirrigated.
	RS.	RS.
Dindigul	6,485	3,146
Pulni	506	6,668

20. Statement No. 6.—The sum of Rupees 12,900, balance shown against the Kannivadi Zemindari at the end of the fasli, has since been collected, as also the arrears due by the Zemindar of Velur. The petty arrear of Rupees 14-13-11 outstanding against the Zemindar of Ammaiyanaiknur will have to be written off as a permanent diminution of peishcush since Fasli 1284 on account of lands taken up for a road by the Local Fund Board (G.O., No. 731, dated 1st June 1876, Revenue Department.)

Enclosure A. to Statement No. 6 explains itself.

21. Statement No. 7.—In this statement the demand, collection, and balance of all sources of revenue are exhibited.

22. An abstract statement of the demand in the several sources of revenue as compared with the last fasli is subjoined:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	6,40,121	6,53,406	13,285	...
Abkári	40,700	55,728	15,028	...
Stamps (Collection) ...	42,801	43,862	1,061	...
Interest	2,044	2,182	138	...
Total ...	7,25,666	7,55,178	29,512	...

23. This shows an increased demand of Rupees 29,512 over the preceding year, which was till then the highest year on record, and Rupees 2,29,820 (43·75 per cent.) over Fasli 1275, the beriz of which was Rupees 5,25,358.

24. The increase in the demand for Land Revenue is due to extension of cultivation (*vide* paragraph 11) and smaller remission for Nunjah waste. The most marked increase is that from the most unpleasant source, viz., Abkári. The farm for the three faslis ending with 1284 was Rupees 40,525 annually; that for the three faslis beginning with 1285 is Rupees 55,550 as marginally noted. It will be noticed that this great increase is due to arrack, the farm for which alone is Rupees 50,200: there being few palmyrah trees toddy is scarce and little drunk. This is to be regretted, the more so that the use of arrack is, I am credibly informed, largely spreading amongst classes (Konga Vellala and others) who would have been ashamed to use it formerly, so that the increase in revenue is due, not to a more carefully worked preventive system but to increased consumption of a stimulant of doubtful wholesomeness.

		RS.
Fasli 1284—Arrack and Toddy	...	40,525
„ 1285 { Arrack		50,200
{ Toddy		5,350
		55,550
	+	15,025

25. Annexed is a comparative statement of collection:—

Name.	Fasli 1234. Arrears.	Current.	Total.	Increase.	Decrease.
1	2	3	4	8	9
Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.
Permanently settled	20,152 4 9	85,198 7 4	1,14,350 12 1	.....	13,716
Jodi on Shrotriem, &c., villages	169 6 0	363 6 0	532 12 0	.....	101
Ryotwar	1,68,831 3 9	3,14,476 12 7	4,83,308 0 4	1,59,189	.....
Miscellaneous Items	20,592 11 8	4,453 9 8	25,046 5 4	7,059	.....
Total ...	2,18,795 10 2	4,04,492 3 7	6,23,287 13 9	1,43,431	.....
Abkári	2,507 0 0	32,516 5 2	35,023 5 2	30,186	.....
Stamps	... ...	42,800 9 0	42,800 9 0	1,063	.....
Total ...	2,507 0 0	75,316 14 2	77,823 14 2	27,248	.....
Interest ...	... ...	1,286 14 1	1,286 14 1	432	.....
Grand Total ...	2,21,302 10 2	4,81,095 15 10	7,02,398 10 0	1,71,111	.....

Name.	Fasli 1285. Arrears.	Current.	Total.	Increase.	Decrease.
1	5	6	7	8	9
Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.
Permanently settled	14,446 8 4	86,187 14 7	1,00,634 6 11	.....	13,716
Jodi on Shrotriem, &c., villages	55 10 0	375 12 7	431 6 7	.....	101
Ryotwar	1,97,779 4 8	4,35,763 0 5	6,33,547 5 1	1,59,189	.....
Miscellaneous Items	18,968 12 1	13,136 10 1	32,105 0 2	7,059	.....
Total ...	2,31,250 3 1	5,35,463 5 8	7,66,718 8 9	1,43,431	.....
Abkári	5,924 2 4	55,286 2 6	61,210 4 10	30,186	.....
Stamps	... ...	43,862 0 0	43,862 0 0	1,063	.....
Total ...	5,924 2 4	99,148 2 6	1,05,072 4 10	27,248	.....
Interest ...	19 3 9	1,700 0 8	1,719 4 5	432	.....
Grand Total ...	2,37,193 9 2	6,36,316 8 10	8,73,510 2 0	1,71,111	.....

The increase in the above under the heads of Land Revenue, Ryotwar, and Miscellaneous is owing to the large outstanding balance at the beginning of the fasli; also to the increase in the current Ryotwar demand, and to the collections being more punctual than in the last year.

Rupees 1,04,452 remained to be collected up to 30th June, being 18¾ per cent. of the current revenue. Of this Rupees 95,315 have since been collected.

PERMANENTLY SETTLED AND JODI ON SHROTRIEM, &c., VILLAGES.—The decrease under these heads is due to the fact that at the beginning of Fasli 1284 there were Rupees 29,322 arrears, the realization of which, together with the current demand, sent up the collections of that year to a factitious amount.

26. Arrears of former years amounted to Rupees 2,53,053 at the beginning of the fasli under report. They were reduced to Rupees 15,859 at the end of the fasli, 93½ per cent. having been collected. This sum was made up as follows:—

	RS.	A.	P.
Recoverable	10,845	9	3
Doubtful	4,077	9	6
Irrecoverable	935	15	1

27. The recoverable arrears are in course of collection, Rupees 831-10-3 having been collected up to 15th September 1876.

28. Of the sum of Rupees 4,077-9-6 entered under "Doubtful," Rs. 2,828-13-0 belong to Thundikudi village in Pulni Taluq. These are arrears on lands which formed the subject of a boundary dispute between two hill villages, one Ayen and the other in Kannivadi Zemindari. The dispute having been finally settled in favor of the Government (*vide* Revenue Board's Proceedings, No. 35, dated 7th January 1876) steps have been taken for the speedy collection of the arrears. But as these arrears extend over a series of years, and as many of the debtors are without the means of payment, and as their lands being inaccessible have but a small value, the greater portion will probably have to be written off as irrecoverable.

The other items coming under this head relate to the following boundary disputes, for the early settlement of which orders have been sent to the Tahsildars:—

		RS.	A.	P.
Between Tirumungalum and Dindigul Taluqs		512	8	9
Do.	Melur and Dindigul Taluqs	69	0	5
Do.	two Ayen villages in Dindigul Taluq	3	0	5
Do.	do. do. in Pulni	647	5	7
Do.	Keelacottai and Serumalai village	16	13	4
	Total ...	1,248	12	6

29. As to irrecoverable arrears a recommendation was made in last year's report to write off Rupees 417-7-10, but as no sanction has as yet been received this sum has been brought forward again in this year's account, *minus* Rupees 9-8-1 since collected. Deducting the above there is a balance of Rupees 527-15-4, and I beg to recommend

that this sum also be written off for the reasons entered in the annexed statement opposite to each item:—

Items.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Total.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Ryotwar	... ...	19 8 7	46 4 1	83 7 6	174 13 6	324 1 8	Due by insolvent defaulters whose lands have been sold and bought in by Government.
Miscellaneous ...	... ...	1 0 5	1 2 4	1 7 6	3 2 9	6 13 0	
Total ...	... ...	20 9 0	47 6 5	84 15 0	178 0 3	330 14 8	
Ryotwar	... ...	... ...	... ...	22 8 10	40 12 9	63 5 7	Due by insolvent defaulters, the sale proceeds of whose property have not met the demand in full.
Do.	... ...	... ...	... ...	... ...	12 5 8	12 5 8	Assessment due on lands of insolvent defaulters already sold and bought in by Government, but retained in holding by mistake.
Miscellaneous ...	... ...	... ...	... ...	... ...	22 14 6	23 14 6	Assessment of a piece of land erroneously entered in the holding of one village, while it was already under the holding in another village to which it rightly belongs.
Ryotwar	... ...	... ...	... ...	... ...	92 1 11	92 1 11	Difference between the Dry and Wet rates of certain lands improperly charged at the latter.
Miscellaneous ...	3 5 0	... ...	... ...	... ...	... ...	3 5 0	Not due by any body, the arrear having been already collected and credited to a wrong head.
Do. ...	... ...	2 0 0	1 0 0	... ...	... ...	3 0 0	Fines imposed upon Village Officers who are no longer in office.
Total. Ryotwar	... ...	19 8 7	46 4 1	106 0 4	320 1 10	491 14 10	
Total. Miscellaneous.	3 5 0	3 0 5	2 2 4	1 7 6	26 1 3	36 0 6	
Total ...	3 5 0	22 9 0	48 6 5	107 7 10	346 3 1	527 15 4	

30. ENCLOSURE A. TO STATEMENT No. 8 shows the extent to which coercive measures have been resorted to for the collection of land revenue. The figures are shown in the subjoined table for ready reference:—

Number of Puttadars.	Ryotwar and Miscellaneous Demand.	Nature of Process.	Number of Revenue Defaulters.	Arrears.	Percentage of.	
					Column 4 to Column 1.	Column 5 to Column 2.
1	2	3	4	5	6	7
43,939	RS. 7,79,852	Demand notice	18,499	RS. 1,50,304	42·10	19·00
		Attachment, &c.... ...	556	7,060	1·26	·90
		Sale	114	1,935	·26	·25

31. The increase in the number of processes was owing to the fact that demand notices were issued as the arrears of the different kists accrued; this was found necessary to ensure punctuality of payments.

32. The village and taluq accounts are in the prescribed forms; they seem on the whole to have been fairly kept. In the course of examination it was found that corrections and interlineations in some cases had not been attested by the initials of the Revenue Inspectors who were warned and made to attend to it forthwith. In some other cases there were trifling errors and defects which were rectified then and there.

33. A statement of lands acquired by public servants during the year unde report is annexed :—

Name.	Extent of Land acquired.			Mode of acquisition.
	ACRES.	AS.	P.	
L. A. Sami Iyer, Sub-Division Sheristadar ...	2	10	1	By purchase.
Rengasami Iyen, Gumastah, Dindigul Taluq..	18	1	3	Do.
Ramasami Iyen, Shroff, do. ...	24	4	2	Do.
	17	10	3	Enfranchised Inam.
Alagirisami Naik, Shroff, Pulni Taluq	0	10	3	By purchase.
Ramasami Pillai, Gumastah, do.	3	14	1	Do.
Muttusami Iyen, Head Gumastah, do.	5	0	0	Given as dowry to his secon son in marriage by his fathe in-law.

34. During the year under report ninety-nine wells were newly sunk und the rules, seventy-four in Dindigul and twenty-five in Pulni Taluqs.

DINDIGUL,
1st October 1876.

(Signed) F. A. NICHOLSON,
Acting Sub-Collector.

Exd. W. H. French and J. Tulloch.

SETTLEMENT REPORT

OF

TINNEVELLY.

CONTENTS.

	Paras.		Paras.
Preamble	1	Demand of land and extra sources of revenue for Fasli 1285	40
Stations at which the settlement was made ...	2 to 4	Demand, collection, and balance of all sources of current revenues	41 to 45
Variation in the number and tenure of villages.	5 and 6	Demand, collection, and balance of arrears ...	46 to 51
Introduction of permanent puttas	7	Wastage of salt	52 and 53
Season	8 to 10	Coercive process in the collection of revenue.	54 and 55
Sanitary condition, &c.	11	Comparative statement of collections	56
Prices of grain	12	Charges	57 to 65
Ryots' holdings	13 and 14	Importation of salt	66
Actual cultivation	15 and 16	Village and Taluq Accounts	67
Principal sources of irrigation	17	Lands acquired by Public Servants	68
Ruined tanks made over to ryots	18	Remarks on the conduct of the Subordinate Officers	69
Waste charged and remitted	19 to 22	An abstract statement showing the total beriz of the district for Fasli 1285 in comparison with the beriz of last fasli and of five years preceding	70
Total remissions	23 and 24	Statement of demand, collection, and balance of costs of suits	71
Second crop charge	25	Promising to submit the Sub-Collector's report on receipt	72
Water charges	26		
Total ryotwar demand	27		
Cultivation of special products, such as cotton, indigo, and sugar-cane	28 and 29		
General result of Land Revenue Settlement as compared with that of the preceding year	30 to 33		
Demand of extra sources of revenue for Fasli 1285 as compared with the previous year ...	34 to 39		

I HAVE the honor to submit the annual report on the land and extra sources of revenue for Fasli 1285, with the usual statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced on the 6th March and closed on the 29th August 1876.

3. There was some delay in completing the Jummabundy of the district. In Ambasamudrum the delay was owing to the introduction of the new settlement rates in the southern portion of the taluq. Mr. Arundel, the Additional Sub-Collector, who had charge of the settlement work, was obliged to leave the district on leave to Europe in April 1876, just when the work of that taluq was about to come to a close. In other taluqs it was delayed owing to absence of the Sub-Collector on privilege leave for whom no substitute was appointed, and to the illness of the Head Assistant Collector, in consequence of which the settlement of seven out of nine taluqs had to be conducted between myself and the Deputy Collector on General Duties.

4. Statement No. 1 shows the names of the officers, who conducted the settlement, and the places at which puttahs were distributed.

No. 1.

Names of the Officers who made the Settlement.	Taluqs.	Stations where the Settlement was made.
A. J. Stuart, Esq., Acting Collector.	Tenkarai	Trichendur.
		Velur Pudugudi.
	Streeviliputtur	Streeviliputtur.
		Wattrap.
		Rajapolium.
	Nanguneri	Valliyur
		Nanguneri.
R. Rice, Esq., Acting Head Assistant Collector.	Otapidarum	Otapidarum.
		Ettiapuram.
		Kytar.
		Tuticorin.
C. A. Bird, Esq., Additional Sub-Collector.	Ambasamudrum... ...	Ambasamudrum.
		Kadayum.
H. Subbaroya Iyer, Acting Deputy Collector, General Duty.	Tinnevelly	Kurukutorei.
		Suttamali.
		Ponnagudi.
		Kokurakulam.
		Munirpoliyam.
		Gengundan.
	Sunkaraninarcovil ...	Teruvengidam.
		Sunkaraninarcovil.
		Vasudevanellur.
	Sattur	Sattur.
		Covilpatti.
		Virdupatti.
	Tenkasi	Tenkasi.
		Courtallum.
		Kadainellur.
		Pavurchuttrum.

5. Variation in the Number and tenure of Villages.—Statement No. 2 exhibits the various tenures in which the villages in this district were held.

No. 2.

Denomination of Villages.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1	2	3	4.	5
	NO.	NO.	NO.	NO.
1. Nunjah or motafysal villages	487	416	...	71
2. Punjah or dry villages	91	91	...	...
3. Taram or ryotwar villages	335	379	44	...
Total Government villages ...	913	886	44	71
Inam villages	166	166	...	...
Zemindari villages	569½	569½	...	...
	735½	735½	...	...
Grand Total ...	1,648½	1621½	44	71
Net ...	...	...	...	27

6. There is a decrease of seventy-two villages under the first head in the Ambasamudrum Taluq. This was owing to the abolition of thirty-six villages, in clubbing smaller villages into villages of convenient size, the addition of eight newly formed villages by the division of certain larger villages into smaller ones, and to the transfer of the forty-four villages thus made up to the head No. 3 "Ryotwar" at the introduction of settlement. A hamlet situated within the limits of the Otapidarum Taluq, but which previous to settlement was attached to the Ambasamudrum, was transferred to the former taluq, where it is reckoned a separate village. Thus there is a net decrease of seventy-one villages under the head No. 1 and an increase of forty-four villages under the head No. 3.

7. Introduction of Permanent Puttas.—The total number of puttas issued for Fasli 1285 was 159,249 as shown in the margin. The following statement shows an increase of 4,859 puttas over that of Fasli 1284. The increase is chiefly due to the transfer of puttas effected during the fasli, and to the issue of puttas for the trees standing in village sites in the Tenkarai Taluq, and for waste and other peramboke lands cultivated without permission as per G.O., Nos. 180 and 424, of 3rd February and 15th March 1875:—

New puttas	49,259
Modified do.	13,968
Unaltered do.	96,022
Total ..	159,249

No. 3.

Faslis.	Total Number of Puttas for Land Revenue.	Puttas not renewed.			Renewed or Fresh Puttas issued.	Percentage of Column 6 on Column 2.
		Puttas remained unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
	NO.	NO.	NO.	NO.	NO.	NO.
1284	154,390	60,278	7,981	68,259	86,131	55
1285	159,249	96,022	13,968	109,990	49,259	31
Increase ...	4,859	35,744	5,987	41,731	...	...
Decrease ...	...	...	...	...	36,872	...

8. Season.—The season was on the whole decidedly unfavorable, rain having almost entirely ceased after the 10th of December 1875. The fall of rain in the whole district during the year guaged 20·32 against 25·84 in the previous year.

9. Rainfall.—The following statement gives the rainfall during the fasli.—

Kar Months.	Fasli 1284. Inches.	Fasli 1285. Inches.	Peshanum Months.	Fasli 1284. Inches.	Fasli 1285. Inches.
April	1·44	2·26	October	3·11	6·58
May	1·34	0·82	November	13·51	4·60
June	1·68	0·55	December	1·89	2·47
July	0·22	0·62	January	0·24	...
August	0·56	0·49	February	0·17	...
September	0·39	0·56	March	1·29	1·37
Total ...	5·63	5·30	Total ...	20·21	15·02
			Grand Total ...	25·84	20·32

10. The want of timely rain resulted in a decrease of cultivation in wet. The qutturn of wet and dry crops generally was below the average. This was owing to the season having been unusually dry, as reported in detail to the Board in my letter, No. 215, dated 8th April 1876.

11. Sanitary Condition.—The health of the district was generally good, but there was an outbreak of cholera which carried off 8,023 people; the mortality from fever and other causes was considerably less than that of the last year. Cholera which made its appearance in April of last fasli spread all over the district, and the disease is still hanging about the district. The return shows a small increase of 487 deaths as compared with those of the year before. The ratio of deaths reported was 23·01 per mille of population.

Population of the district, 1,693,959.

Diseases.	Fasli 1284.	Fasli 1285.
Cholera...	98	8,023
Small-pox	1,640	1,746
Fever	10,736	7,096
Other diseases	25,563	21,698
Suicides	155	171
Accidents	307	252
Total ...	38,499	38,986

12. Prices of Grain.—The prices of the principal productions as compared with last year are shown in the following statement:—

No. 4.

Faslis.	Paddy, 1st sort, per Garce.	Paddy, 2nd sort, per Garce.	Cholum per Garce.	Horse-gram per Garce.	Cumboo per Garce.	Raggy per Garce.	Varagoo per Garce.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1284	215	196	274	318	264	184	155
1285	192	182	192	275	190	167	138
Increase ...	...	...	...	...	...	...	...
Decrease ...	23	14	82	43	74	17	17

From the above it will be seen that the prices of the principal products were considerably less than those of Fasli 1284. They were below the average of the last ten faslis. This is chiefly owing to the opening of the Railway through the district, and but for this prices would have risen considerably on account of the unfavorable nature of the season and the deficient yield of crops consequent thereon.

13. Ryots' Holdings.—Ryots' holdings comprised at the commencement of the fasli 1,342,847 acres, assessed at Rupees 26,01,915-3-9. Of this, 16,207 acres, assessed at Rupees 54,323-2-10, were relinquished, and 17,750 acres, with an assessment of Rupees 72,592-15-11, was taken up, making the total holding at the end of fasli 1,344,390 acres, assessed at Rupees 26,20,185-0-10. The annexed table shows the holdings at the beginning of the fasli, the subsequent changes, and the waste remitted and charged, as well as the actual cultivation.

No. 5.

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.
Extent of lands in ryots' holdings at the commencement of fasli ...	1,156,257	9,03,498 12 6	186,590	16,96,416 7 3	1,342,847	26,01,915 3 9
Deduct.						
Lands given up by the ryots and transferred from one head to another	10,499	6,394 11 10	5,708	47,928 7 0	16,207	54,323 2 10
Remainder ...	1,145,758	8,99,104 0 8	180,882	16,48,488 0 3	1,326,640	25,47,592 0 11
Add lands newly taken up for cultivation	10,409	9,802 11 5	7,341	62,790 4 6	17,750	72,592 15 11
Total ...	1,156,167	9,08,906 12 1	188,223	17,11,278 4 9	1,344,390	26,20,185 0 10
Waste remitted	219	356 8 6	22,969	1,42,323 15 9	23,188	1,42,680 8 3
Remainder ...	1,155,948	9,08,550 3 7	165,254	15,68,954 5 0	1,321,202	24,77,504 8 7
Particulars.						
Actual cultivation	796,277	7,57,992 15 5	161,271	15,00,870 2 7	957,548	22,58,863 2 0
Waste charged	359,671	1,50,557 4 2	3,983	68,084 2 5	363,654	2,18,641 6 7

14. There is a net increase of 1,543 acres, assessed at Rupees 18,269-13-1 above the holding of Fasli 1284. In Tenkarai and Streeviliputtur the increase is due to the issue of puttas for lands cultivated without permission under instructions contained in G.O., Nos. 180 and 424, dated 3rd February and 15th March 1875. In Tinnevelly, Nanguneri, and Tenkasi the decrease is due to lands having been relinquished during the fasli and to a large extent having been bought in on behalf of Government for default of payment of arrears. The small decrease and increase in the area and assessment of Sunkaraninarcovil, Sattur, and Otapidarum Taluqs do not call for any remarks.

		Wet.	Dry.
Tenkarai	+	407	+ 670
Tinnevelly	—	1,515	— 184
Sunkaraninarcovil ...	+	13	— 104
Streeviliputtur... ...	+	904	+ 1,444
Sattur	—	130	+ 57
Otapidarum	—	23	+ 14
Nanguneri	—	2,019	— 1,246
Ambasamudrum ...	+	4,889	+ 17,895
Tenkasi	—	953	— 276
Total ...	+	6,213	20,080
	—	4,670	1,810
Net ...		1,543	18,270

The large increase in Ambasamudrum was caused by the introduction of the survey areas in the southern portion of the taluq, to a large area of single crop lands having been compounded for double crop at settlement, and to the inclusion of tree-tax with land assessment under the compounding system.

15. Actual Cultivation.—The area cultivated in Fasli 1285 in comparison with that of Fasli 1284 is given in the subjoined statement.

No. 6.

	Fasli 1284.		Fasli 1285.		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.
Wet cultivation including faslijasti	235,767	... ...	223,560	... ...	...	... ...	12,207	... ...
Deduct second crop	70,009	... ...	62,289	... ...	...	... ...	7,720	... ...
Remaining first crop	165,758	15,90,574 2 3	161,271	15,22,905 13 11	...	... ...	4,487	67,668 11 4
Dry cultivation ...	778,760	7,53,385 3 2	796,277	7,62,429 8 11	17,517	9,044 5 9	...	... ...
Total ...	944,518	23,43,959 12 5	957,548	22,85,335 6 10	17,517	9,044 5 9	4,487	7,668 11 4
Net ...	...	... ...	...	... ...	13,030	... ...	...	58,624 5 7

		Wet.		Dry.
Tenkarai	—	3,039	+	4,456
Tinnevelly	—	4,509	+	1,031
Sunkaraninarcovil	—	1,189	+	1,271
Streevilliputtur ...	+	251	+	1,826
Sattur	—	120	—	16
Otapidaram	+	237	+	575
Nanguneri	—	4,024	+	4,183
Ambasamudrum ...	+	1,313	+	4,155
Tenkasi...	—	1,127	+	36
Total ...	—	14,008	+	17,553
	+	1,801	—	16
Net ...		12,207		17,517

16. The decrease and increase under wet and dry respectively occurred in all the taluqs as shown in the margin. The great decrease under wet is due to a large extent of land having been left waste in the Kar season owing to want of a proper supply of water, and the increase under dry is due to the timely fall of rain in October and the beginning of November when the cultivation of dry land is made.

17. Principal Sources of Irrigation.—The subjoined statement shows the extent of wet cultivation and waste under each source of irrigation—the Tambrapurni, minor rivers, and rain-fed tanks as compared with Fasli 1284. The large extent of waste and the decrease under the three heads are entirely due to the want of sufficient water-supply :—

No. 7.

Sources of Irrigation.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
Cultivation.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Tambrapurni ...	105,996	7,71,494 3 9	105,263	7,64,027 13 0	.....	... ...	733	7,466 6 9
Minor rivers ...	76,550	5,30,856 2 6	67,432	4,81,562 2 7	.....	... ...	9,118	49,294 0 1
Rain-fed tanks ...	51,221	2,88,234 2 10	48,865	2,77,315 14 4	.....	... ...	2,356	10,908 4 6
Total ...	235,767	15,90,574 9 3	223,560	15,22,905 13 11	.....	... ...	12,207	67,668 11 4
Waste.								
Tambrapurni ..	16,574	58,920 4 5	19,998	66,116 2 0	3,424	7,195 13 7	.....	... ...
Minor rivers ...	12,091	47,683 3 1	19,664	85,199 13 0	7,573	37,516 9 11	.....	... ...
Rain-fed tanks ...	12,813	55,346 11 1	15,424	59,851 5 2	2,611	4,504 10 1	.....	... ...
Total ...	41,478	1,61,950 2 7	55,086	2,11,167 4 2	13,608	49,217 1 7	.....	... ...

18. Ruined Tanks made over to Ryots.—No ruined tanks were made over to the ryots during the year.

19. Waste charged and remitted.—The following abstract shows the area of waste charged and remitted during the fasli :—

No. 8.

	Fasli 1284.		Fasli 1285.		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.
Waste charged...	398,640	2,30,824 2 1	383,955	2,20,090 10 8	.....	... ...	14,685	10,733 7 5
Do. remitted..	20,966	88,703 5 5	31,577	1,42,756 15 6	10,611	54,053 10 1	.....	... ...
Total ...	419,606	3,19,527 7 6	415,532	3,62,847 10 2	.....	43,320 2 8	4,074	... ...
Particulars.								
First crop	398,330	... ...	386,843	... ...	.....	... ...	11,487	... ...
Second crop ...	21,276	... ...	28,689	... ...	7,413	... ...	.....	... ...

Of the lands under occupancy, 386,843 acres, assessed at Rupees 3,62,848, were left waste, and remission was given on 23,188 acres, assessed at Rupees 1,42,757, or two and five per cent. respectively on the occupied area and assessment.

Holdings, extent 1,344,310.
Assessment, Rupees 26,20,185.

20. Waste charged.—Of the waste charged, Rupees 33,261 are the assessment due on portions of lands left waste, and the assessment on entire fields left waste was Rupees 1,86,829, which consists of Rupees 56,301 on wet and Rupees 1,30,528 on dry lands.

21. Of the wet waste of Rupees 56,301, Rupees 42,037 is the second crop assessment on single crop lands before the settlement and since compounded for two crops at settlement in the taluqs noted in the margin, and remission on these lands were withheld with reference to Board's Proceedings, Nos. 662 and 768, dated 9th and 17th March 1876.

	RS.
Tenkarai	22,201
Tinnevelly	8,642
Ambasamudrum	10,957
Total ...	41,800

22. Waste remitted.—Rupees 1,42,681 were remitted this year on lands left waste. This is nearly double the amount of remission given in last year, viz., 88,703. The unfavorable character of the season was the cause.

23. Total Remissions.—The following statement No. 9 shows the whole amount of occasional and usual remission granted this year.

Authority under which granted.	Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1	2	3	4	5	6
	OCCASIONAL.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Standing Order No. XX of 1872.	1. Remission for withered crops	19,426 2 8	1,09,905 14 1	90,479 11 5	....
	2. Do. for flooded crops	189 15 10	59 11 7	....	130 4 3
	3. Do. waste for want of water	88,469 15 2	1,42,324 5 3	53,854 6 1	....
	4. Do. submerged	233 6 3	356 3 0	122 12 9	....
	Total ...	88,703 5 5	1,42,680 8 3	53,977 2 10	....
	5. Entire fields left waste	85,932 12 9	1,36,409 5 5	50,476 8 8	....
	5. Portions of fields do.	2,770 8 8	6,271 2 10	3,500 10 2	....
	6. Remission for short produce	1,479 8 8	26,509 15 2	25,030 6 6	....
	7. Do. of dry and garden crops raised on wet lands on payment of favorable assessment.	12,252 7 2	12,380 10 2	128 3 0	....
Board's Proceedings, No. 943, dated 6th April 1876.	8. Remission on dry crops raised on wet lands at the rate of 1 Rupee per acre	....	226 9 0	226 9 0	....
Board's Proceedings, No. 1,054, dated 20th April 1876.	9. Percentage remission on dry lands of thirteen villages in Nanguneri Taluq	....	6,722 12 3	6,722 12 3	....
	10. Remission of favorable assessment on wet crop reaped subsequent to Fasli 1283, in which indulgence was allowed	16 13 2	....	....	16 13 2
Board's Proceedings, 28th September 1854.	11. Half assessment on high level wet lands cultivated by baling	2,093 15 7	544 8 8	....	1,549 6 11
	Total ...	1,24,162 4 6	2,99,030 9 2	1,76,564 13 0	1,696 8 4
	Net ...	....	....	1,74,868 4 8	....

Authority under which granted.	Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1	2	3	4	5	6
	CUSTOMARY.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	12. Ready-money Inams	6,762 4 9	19,000 1 11	12,237 13 2	....
	13. Maniems in grain	982 4 0	3,387 3 3	2,404 15 3	....
	14. Chaturbogum Reyayet	23,601 6 8	21,754 4 9	....	1,847 1 11
	15. Ardamaniem or remission of moiety of full amount	553 5 7	828 9 3	275 3 8	....
	16. Remission of quarter and half teerwah on lands cultivated by Brahmin Merasidars	16,827 15 0	16,277 15 8	....	549 15 4
	17. Remission of three-quarter assessment on shrotriem lands	8,054 14 4	8,023 12 0	....	31 2 4
	18. Deductions of Ivu and Ditta Inam on account of Village Officers	22,652 12 0	24,033 9 5	1,380 13 5	....
	19. Deductions for Ayen beriz on account of Village Officers	10,435 9 8	28,479 13 3	18,044 3 7	....
	Total ...	89,870 8 0	1,21,785 5 6	31,343 1 1	2,428 3 7
	Net ...	....	....	31,914 13 6	....
	Total Occasional and Customary ...	2,14,032 12 6	4,20,815 14 8	2,06,783 2 2	....
	MISCELLANEOUS REVENUE.				
	20. Topes	1,959 8 3	2,309 10 9	350 2 6	....
	21. Palmyras	7,683 1 4	7,936 11 5	253 10 1	....
	22. Fasaljasti on Inam lands	37 1 9	237 2 3	200 0 6	....
	Total ...	9,679 11 4	10,483 8 5	803 13 1	....
	Particulars. Occasional	1,860 7 10	2,086 6 11	225 15 1	....
	Particulars. Customary	7,819 3 6	8,397 1 6	577 14 0	....
	Grand Total ...	2,23,712 7 10	4,31,299 7 1	2,07,586 15 3	....

24. The increase in the occasional remission is due to the unfavorable character of the season as detailed in paragraphs 8 to 10 of this report. The increase in the customary remission and deductions is due to the continuance of beriz deductions on account of village establishment and to the religious and charitable institutions, &c., which were withheld in Faslis 1283 and 1284 in the four taluqs where settlement was introduced in accordance with the instructions contained in G.O., No. 1,760, dated 6th December 1875, and No. 389, dated 18th March 1876. The above causes are applicable to the increase of remission under Miscellaneous revenue.

25. SECOND CROP CHARGE.—The charge on second crop was Rupees 27,998 against Rupees 61,572 in the year before. The large decrease is partly attributable to the deficiency of rain which diminished the extent of cultivation of second crop in all the dry taluqs and partly to the transfer of single crop land under the compounding system. Of this sum of Rupees 27,998, Rupees 26,472 has been charged on the extent actually cultivated, and the remainder, Rupees 1,526, on the portion of fields left waste. Of this latter sum, Rupees 76 were remitted. This has not been shown in any of the statements as there is no item under which this may be placed, inasmuch as the second crop charge has not been included in the holdings.

26. WATER CHARGES.—Nine hundred and twenty-seven acres of dry and garden lands were brought under wet cultivation this year, out of which 56 acres were cultivated with double crop, and the charge at the prescribed rates amounted to Rupees 3,622; of this Rupees 189, being the assessment on crops withered and yielding short produce, was remitted, and the net water charge amounts to Rupees 3,433.

27. TOTAL RYOTWAR DEMAND.—The total land revenue ryotwar demand is made up as shown below:—

	Rs.	A.	P.
Assessment of the holdings	26,20,185	0	10
Charge on second crop	27,921	8	11
Water charge	3,621	3	6
Total ...	26,51,727	13	3
Deduct the assessment of waste remitted	1,42,680	8	3
Occasional remissions	1,56,350	0	11
Fixed remissions	58,150	13	4
Deduct on account of village establishments	63,634	8	2
Total ...	4,20,815	14	8
Net Ryotwar Demand ...	22,30,911	14	7

28. CULTIVATION OF SPECIAL PRODUCTS.—Extent and assessment of land cultivated with cotton, indigo, and sugar-cane, are given in the following statement.

No. 10.

Faslis.	Cotton.		Indigo.		Sugar-cane.	
	Extent.	Assessment.	Extent.	Assess. ment.	Extent.	Assess. ment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1284	284,622	2,98,790	571	464	231	2,131
1285	281,569	2,96,276	245	371	199	2,151
Increase ...	...	...	...	...	...	20
Decrease ...	3,053	2,514	326	93	32	...

The decrease in the cotton cultivation chiefly occurs in Tinnevelly and Nanguneri Taluqs and was owing to the want of sufficient rain in this part of the district, which, being sandy, requires more than the northern taluqs.

29. The selling price of cotton ranged from Rupees 98 to Rupees 125 per candy of 500 lbs. against Rupees 101 to Rupees 111 in the previous fasli. The cotton exports have fallen off considerably during the fasli owing chiefly to a falling off in the demand for cotton; partly also to a decrease in the outturn.

	Candies.
Fasli 1284	95,490
Do. 1285	44,545

30. GENERAL RESULT OF LAND REVENUE SETTLEMENT AS COMPARED WITH THAT OF THE PRECEDING YEAR.—The net land revenue of Fasli 1284, including miscellaneous, amounted to Rupees 27,88,280-6-7, or Rupees 2,50,574-5-7 less than that of last year as shown in the following abstract:—

No. 11.

Items.	Fasli 1284.	Fasli 1285.	Increase.	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 ...	24,52,587 9 5	22,30,911 14 7	.....	2,21,675 10 10
2. Jodi and quit-rent on shrotriem and inam villages ...	50,602 15 9	50,566 11 10	.....	36 3 11
3. Permanent peishcush ...	3,08,120 2 11	3,08,082 11 4	.....	37 7 7
4. Miscellaneous revenue ...	2,27,544 0 1	1,98,719 0 10	.....	28,824 15 3
Total ...	30,38,854 12 2	27,88,280 6 7	.....	2,50,574 5 7

31. The decrease in No. 1 is due to the large amount of remission granted this year as shown in statement No. 9 and explained in paragraph 24 of this report.

* No. and Date of G.O.	Amount of Poisheush.			Reduced Inam Quit-rent.		
	RS.	A.	P.	RS.	A.	P.
G.O., No. 18, dated 7th January 1876.	30	13	6	26	10	2
G.O., No. 505, dated 19th April 1876.	6	10	1	9	9	9
Total ...	37	7	7	36	3	11

32. The decrease under item Nos. 2 and 3 is due to the reduction of assessment on lands taken up for the railway, as sanctioned by the Government in their orders noted in the margin.*

33. The decrease under item No. 4 arises chiefly in the items noted in the margin.*

Decrease.

	RS.
1. Chank fishery	11,250
2. Government commission on estates.	5,370
3. Inam fasaljasti	2,000
4. Tope and palmyra	800
5. Sundry Inams...	400
6. Sevoy Jummah	1,700
7. Second-crop assessment of former fasli which was collected in last fasli	6,710
8. Arrears of revenue of certain villages realized and credited to accounts, but refunded to purchasers, the sale having been subsequently cancelled	2,270
	30,500

Increase.

Process fees...	2,000
	28,500

No. 1. The decrease is due to the small rental realized in the lease of the fishery during the fasli; it is always a fluctuating item.

No. 2 is due to the Government commission on collections of Fasli 1284 not having been credited from the funds of several estates within the close of the fasli.

No. 3 is due to the less cultivation of second crop on Inam lands owing to want of rain.

No. 4 is attributable to the tree-tax being compounded with land assessment in Ambasamudrum Taluq, and to continuance of deductions on account of village officers and to religious and charitable institutions.

No. 5 is owing to the relinquishment of certain Inams in the taluqs in which settlement was introduced. The Inamdars in most cases preferred to have their Inams transferred to Iyen, as the new rate of assessment was less than the quit-rent fixed on them.

No. 6 is due to the diminished cultivation in Peramboke, &c., lands, and to the working of the order of Government directing to issue puttas for such cultivation.

Nos. 7 and 8 were collected in last fasli as a special case. The increase under Process fees is due to the order directing the levy of fees having been in force during the whole of Fasli 1285 instead of only ten months in Fasli 1284. Thus there is a net decrease of Rupees 28,500 under the head Miscellaneous.

34. Demand of Extra Sources of Revenue.—Demand of extra sources of revenue for Fasli 1285, as compared with the previous year, is shown in the following table.

No. 12.

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkári	2,08,985	1,81,462	...	27,523
2. Salt	10,51,792	11,37,650	85,858	...
3. Sea Customs	1,44,887	1,20,174	...	24,713
4. Stamps, Judicial	2,03,009	2,16,916	13,907	...
5. Do. Non-judicial	1,22,269	1,24,154	1,885	...
Total ...	17,30,942	17,80,356	1,01,650	52,236
Net Revenue ...	...	...	49,414	...

35. Abkari.—The decrease is due to the farms having fetched a smaller price for the current lease than in the previous one in which there was much competition as reported in Collector's letter, No. 163, dated 5th April 1875.

36. Salt.—The increase is due to large wholesale purchases and export by land consequent on the opening of the railway.

37. Sea Customs.—The decrease is due to the exemption made in favor of many articles of export and to the reduction of rates of charge as regards articles of import under the operations of the recent Indian Tariff Act XVI of 1875.

38. Stamps, Judicial.—Increase due to the Courts not having been adjourned during the latter portion of the fasli as was done in Fasli 1284.

39. Stamps, Non-judicial.—The increase is the result of an increase of monetary transactions.

40. Demand of Land and Extra Sources of Revenue.—The demand on land and extra sources of revenue for Fasli 1285 amounted to Rupees 45,68,636, or Rupees 2,01,161 less than that of last year as shown in the following statement:—

No. 13.

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	30,38,855	27,88,280	...	2,50,575
Extra Sources	17,30,942	17,80,356	49,414	...
Total ...	47,69,797	45,68,636	49,414	2,50,575
Net ...	...	...	...	2,01,161

41. Demand, Collection, and Balance of all Sources of Current Revenue.—The demand, collection, and balance of all sources of current revenue is shown i the following table:—

No. 14.

Items.	Demand of Fasli 1285.	Collection within the Fasli.	Balance.	Subsequent Collection up to September 1875.	Balance.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	27,8[illegible],280	23,79,702	4,08,578	2,22,977	1,85,601
2. Abkári	1,81,462	1,66,946	14,516	14,516	...
3. Salt	11,37,650	11,37,650	...	...	...
4. Sea Customs	1,20,174	1,20,174	...	...	...
5. Stamps	3,41,070	3,41,070	...	...	...
Total ...	17,80,356	17,65,840	14,516	14,516	...
Grand Total ...	45,68,636	41,45,542	4,23,094	2,37,493	1,85,601

42. Of the demand of Rupees 45,68,636, Rupees 41,45,542 were collected within, and Rupees 2,37,493 after, the fasli, leaving a balance of Rupees 1,85,601 on the 30th September 1876.

43. The balance comprises the following items:—

	RS.
1. Ryotwar	1,43,971
2. Permanently settled estates	8,158
3. Quit-rent on Inam villages	3,470
4. Miscellaneous	30,002
Total ...	1,85,601

44. The balance under items Nos. 1, 3, and 4 appertain to the taluqs shown in the *margin*. The balance of arrears in Sunkaraninarcovil and Nanguneri Taluqs is due to the impoverished condition of the ryots, who have had to contend against a series of bad seasons. In Ambasamudrum the heavy arrear is owing to the delay in the issue of settlement final puttas, which did not close till 29th August 1876. The attention of Tahsildars of Tinnevelly and Tenkarai has been drawn to the large balance in their taluqs, and proceedings taken under Act II of 1864 for the speedy collection of the whole of the arrears.

	RS.
Tenkarai	49,022
Tinnevelly	11,594
Sunkaraninarcovil	6,280
Streeviliputtur	472
Sattur	901
Otapidarum	1,479
Nanguneri	10,515
Ambasamudrum	96,066
Tenkasi	1,114
Total ...	1,77,443

	RS.
Urmenialagian	2,122
Avudayapuram	3,411
Melmandai	1,107
Talavankottai	1,023
Chokamputti	400
Poijaikuttulaperi	88
Naduvakurichi minor division	6
Total ...	8,157

45. The arrears of peishcush under head No. 2 exists against the estates marginally described. As per sanction of the Board recorded in their Proceedings, Nos. 3,920 and 6,626, dated 12th May and 5th August 1876, respectively, the estates of Urmenialagian and Avudayapuram have been attached and taken under the management, and the arrears is expected to be realized during the course of the year. The holders of estates of Melmandai and Talavankottai are involved in debt, and there seems no probability of their paying up the arrears.

46. Demand, Collection, and Balance of Arrears.—Demand, collection, and balance of arrears of former faslis.

No. 15.

Items.	Arrears at the commencement of the Fasli 1285.	Collections, including Remissions up to the end of June 1876.	Balance.	Subsequent Collections up to 30th September 1876.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue, &c.	3,68,860 13 9	3,25,970 0 9	42,890 13 0	8,741 11 3	34,148 14 9

The balance of Rupees 34,148-14-9 is composed of the following items:—

	RS.	A.	P.
Recoverable	30,548	12	9
Irrecoverable	3,600	2	0

Of the irrecoverable arrears, Rupees 1,975-13-10 was sanctioned to be written off the accounts by Government in their Order, No. 901, dated 5th July 1876, and communicated in Board's Proceedings, No. 2,088, of 16th August 1876, but not shown in the present accounts; they will be written off in October.

47. The particulars of the remainder, Rupees 1,624-4-2, are given below:—

	RS.	A.	P.
1. Arrears irrecoverable by reason of insolvency of defaulters, including the assessment of lands put up for sale on account of arrears and bought in by Government	468	5	5
2. Remissions granted after the close of Jummabundy for failure of crops	21	6	5
3. Do. do. for waste ...	44	12	0
4. Water-tax erroneously charged	16	10	0
5. Prohibitory assessment charged on unauthorized cultivation, but subsequently remitted	553	6	3
6. Assessment on lands taken up for salt-pan	4	3	10
7. Assessment on lands redeemed at 25 years' purchase. The redemption took place in 1866, and the land ought to have been excluded from the holding. This will be done now ...	5	7	7

	Rs.	A.	P.
8. Proportion of rental on certain trees standing on roadside for the period before the renter was put into possession ...	18	9	4
9. Arrears of abkári revenue due by sub-renters during the period the farms in Sattur, Streeviliputtur, and Sunkaranainarcovil were taken under Government management owing to the default of the taluq renters during the term of former lease of Fasli 1284. These sub-renters were proceeded against and a portion of the arrear was recovered. They have become insolvents, and they possess no more property which can be attached	477	1	4
10. Arrears of income-tax due by a defaulter, who resides in Pudukottah territory. The recovery was found impossible as the Collector of Tanjore refused to comply with the request of the Collector of this district on the ground that there was no obligation between the two Governments to warrant his action	14	6	0

No. 16.

Faslis.	Land Revenue.			Miscellaneous.			Abkári.			Income Tax.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1281	...	...	...	...	...	...	...	...	...	14	6	0	14	6	0
1282	4	3	10	...	...	...	...	...	...	...	...	...	4	3	10
1283	23	9	5	...	...	...	...	...	...	...	...	...	23	9	5
1284	469	8	11	635	6	8	477	1	4	...	...	...	1,582	0	11
Total ...	497	6	2	635	6	8	477	1	4	14	6	0	1,624	4	2

I request sanction to write off the irrecoverable arrears of Rupees 1,624-4-2 from the accounts.

48. The recoverable arrears consists of the following items:—

	Rs.	A.	P.
1. Jodi on Inam village	102	0	2
2. Ryotwari	17,247	3	2
3. Miscellaneous	2,306	9	8
4. Abkári	10,892	15	9
Total ...	30,548	12	9

49. The balance of arrears under Jodi on Inam village is due from Komaner Village in Tenkarai Taluq. The village is the endowment of a chuttrum in Alwar Tinnevelly, which is under the management of the Local Fund Board Tinnevelly Circle. The difficulties in realizing are the refusal of ryots to pay the rents due to the chuttrum and the imposition of a higher quit-rent on the Inam These facts were brought to the notice of the Board and Government, and the Government in their Proceedings, No. 1,055, dated 8th August 1876, directed the resumption of the Inam.

50. The attention of the Tahsildars have been drawn to the balance o arrears under Ryotwar and Miscellaneous.

51. The arrears under abkári revenue appertain to Fasli 1284 and to the taluqs marginally noted. In the first two taluqs the immoveable property belonging to the renters was attached, but has not been brought to sale, pending the decision of a suit brought by a third party challenging the renters' rights to the property. The facts of the suit are fully reported in my letter recorded in Board's Proceedings, No. 3,682, dated 5th May 1876.

	Rs.	A.	P.
Tinnevelly	6,305	8	1
Ambasamudrum	3,791	8	10
Sattur	62	7	10
Tenkasi	733	7	0
Total ...	10,892	15	9

52. Wastage of Salt.—The wastage upon 630 heaps of salt, weighing 753,341 Indian maunds, sold in Fasli 1285, was 27,587 maunds, or 3·66 per cent. The prime cost of the wastage was Rupees 2,442, at Rupees 10-10-0 per garce.

53. The percentage of wastage in the stations noted in the margin was in excess of the usual rates. In Livinjipuram the increase is reported to be due to the long intervals between the storing and sale of salt, as well as to the state of the platform which absorbs the moisture from the salt. In Coilpatam to the storage of salt in Fasli 1283 having been made at the close of the season, viz., September, October, and November, which salt usually gives higher rates of wastage. In Kutanguli to the use of two different machines, one of the old pattern for storing and the other of the new pattern for sale. I request sanction for writing off the above amount from the accounts.

Livinjipuram	5·31
Coilpatam...	8·39
Kutanguli	6·91

54. Coercive Process in the collection of Revenue.—The extent to which coercive measures were resorted to for the recovery of revenue is shown below:—

No. 17.

Items.			Fasli 1284.	Fasli 1285.
1. Number of defaulters against whom coercive processes were issued		No.	302,980	262,442
2. Amount of arrears for which the proccsses were issued		Rs.	15,95,840	13,32,607
3. Number of defaulters whose property, personal and real, were attached		No.	13,557	9,757
4. Arrears for which the property, personal and real, were attached		Rs.	1,84,770	1,99,742
5. Number of defaulters whose property was actually sold		No.	1,646	1,654
6. Arrears for which the property was sold		Rs.	50,372	71,270
Value of property sold. Real property ...	Estimated value	,,	31,969	44,023
	Amount actually realized	,,	38,057	50,402
Personal property	Estimated value	,,	9,039	11,408
	Amount actually realized	,,	9,442	12,022
Total	Estimated value	,,	41,008	55,431
	Amount actually realized	,,	47,499	62,424

55. It will be observed that the number of demands issued during the fasli under report is 262,442. This is considerably below the number issued in Fasli 1284, being less by 40,538. That the ryots keep back paying their kists is clearly shown by the fact that 96 per cent. of the demands issued were satisfied before

attachment was made. Again, out of 9,759 attachments made, nearly 83 per cent. were released before sales were made, and that only in 1,654 cases sales actually took place. This bears one per cent. on the number of Puttadars, and the arrears realized from the sale of property amounts to 3 per cent. of the Land revenue demand of the fasli.

56. Comparative Statement of Collections.—A comparative statement of collections is subjoined:—

No. 18.

Items.	Fasli 1284.			Fasli 1285.			Comparison.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled ...	25,612	2,88,520	3,14,132	20,725	2,75,861	2,96,586	...	17,546
Jodi on Inam villages..	3,690	45,697	49,587	4,617	44,228	48,845	...	742
Ryotwar	3,22,442	21,87,485	25,09,927	2,48,120	19,23,383	21,71,503	...	3,38,424
Miscellaneous	76,912	1,86,341	2,63,253	38,421	1,36,230	1,74,651	...	88,602
Total ...	4,28,856	27,08,043	31,36,899	3,11,883	23,79,702	26,91,585	...	4,45,314
Extra Sources.								
Abkári	26,384	1,84,086	2,10,470	13,116	1,66,946	1,80,062	...	30,408
Salt	...	10,51,792	10,51,792	...	11,37,650	11,37,650	85,858	...
Sea Customs	...	1,44,887	1,44,887	...	1,20,174	1,20,174	...	24,713
Stamps	...	3,25,278	3,25,278	...	3,41,070	3,41,070	15,792	...
Total ...	26,384	17,06,043	17,32,427	13,116	17,65,840	17,78,956	46,529	...
Grand Total ...	4,55,240	44,14,086	48,69,326	3,24,999	41,45,542	44,70,541	...	3,98,785

57. Charges.—The total collections amounted to Rupees 44,70,541 and the disbusements to Rupees 3,41,351, leaving a balance of Rupees 41,29,190, or Rupees 4,57,548 less than that of last fasli.

	Rs.
Fasli 1284 ...	2,82,589
Do. 1285 ...	3,41,351
Increase ...	58,762

The following statement shows the comparison of charges under each head:—

No. 19.

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Land Revenue.	Rs.	Rs.	Rs.	Rs.
1. Salary of Collectors, &c.	52,635	40,586	...	12,049
2. Deputation Allowance, Tent, and House-rent, &c.	21,079	27,311	6,232	...
3. Huzur and Taluq Establishments	1,20,779	1,22,687	1,908	...
4. Saderward	1,395	1,435	40	...
5. Contingencies	7,248	7,620	372	...
Total ...	2,03,136	1,99,639	...	3,497
Deduct one-fifth Land Revenue charges ...	40,627	39,928	...	699
Net ...	1,62,509	1,59,711	...	2,798
6. Miscellaneous	14,649	22,005	7,356	...
Total ...	1,77,158	1,81,716	4,558	...

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Abkári.	Rs.	Rs.	Rs.	Rs.
7. Contingencies	302	...	...	302
Sea Customs.				
8. Establishment	3,635	3,753	118	...
9. Country Stationery and Saderward	41	46	5	...
10. Contingencies	849	1,030	181	...
Total ...	4,525	4,829	304	...
Salt.				
11. Salary of Deputy Collector	1,981	3,318	1,337	...
12. Establishment	12,175	13,458	1,283	...
Cost of Police Salt-guard...	...	2,246	2,246	...
13. Saderward	272	287	15	...
14. Travelling Allowance to Officers and Batta to Establishment	683	743	60	...
15. Purchase of Salt or Manufacturer's share..	54,539	1,16,060	61,521	...
16. Charges for conveying and storing salt ...	2,278	3,312	1,034	...
17. Contingencies	1,888	1,839	...	49
18. Petty Construction and Repairs	19,582	6,116	...	13,466
Total ...	93,390	1,47,379	53,981	...
Stamps.				
19. Commission or discount to licensed vendors	7,101	7,350	249	...
20. Contingencies	105	77	...	28
Total ...	7,206	7,427	221	...
Grand Total ...	2,82,589	3,41,351	58,762	...

58. The variations in the charges are explained below.

59. *Item No.* 1.—Decrease due to the absence of the permanent Collector throughout the fasli under report while he was only absent during a part of the previous fasli.

60. *Item No.* 2.—Increase is due to the payment of deputation allowance to the Acting Collector throughout the year, while it was paid for a portion of the year in the previous fasli.

61. *Item No.* 6.—Increase due partly to the payment of arrears of law charges, partly to the entertainment of additional process servers under Act II of 1864, and partly to the increased contingent charges on account of the Pearl Fishery Steamer *Margaret Northcote* in consequence of her proceeding to the Western Coast on the occasion of His Royal Highness the Prince of Wales' arrival and to her trip to the Laccadive Islands.

62. *Item No.* 11.—Increase due to the absence of the permanent Salt Deputy Collector for sometime in last fasli.

63. *Item No.* 12.—Increase due to the entertainment of additional establishment for Sevandakolum salt-pans (*vide* G.O., No. 643, dated 23rd April 1875).

64. *Items Nos.* 15 *and* 16.—Increase due to the increased manufacture of salt consequent on the opening of the new salt-pans at Sevandakolam.

65. *Item No.* 18.—Decrease owing to the execution of some special works for the opening of the Seyandakolum salt-pans in last year.

66. Importation of Salt.—No salt was imported into the district either by sea or land.

67. Village and Taluq Accounts.—The Village and Taluq Accounts are kept according to the forms prescribed. They were examined by the Huzur Sheristadar and his Gumastah, and the accounts in the English Department are kept according to the forms prescribed.

68. Lands acquired by Public Servants.—The following statement shows the extent of landed property acquired by public servants during the year :—

No. 20.

Names of Officers.	Office and Designation.	Description of Land.	Lands acquired. Extent. A. C.	Lands acquired. Assessment. Rs. A. P.	Remarks.
H. Subaroya Iyer ...	General Deputy Collector.	Wet ...	0 87	4 2 8	Mortgage.
			6 22	29 15 0	Purchase.
Desigachariar ...	Sub-Magistrate of Vilaticolum.	Wet ...	28 81	108 9 3	By division of property.
		Dry ...	7 40	18 7 1	
Rungasami Mudeliar	Sea Customs Superintendent, Tuticorin.	Wet ...	1 69	35 10 6	Mortgage.
Narayana Pillai ...	1st-class Revenue Inspector, Nanguneri Taluq.	Wet ...	10 35	103 2 9	By gift.
		Dry ...	53 30	15 2 3	
		Palmyras & trees.	575 0½	14 8 10	
Anaverdam Pillai ...	Gumastah, Tinnevelly Taluq.	Wet ...	2 24	43 6 0	By partition.
		Palmyra...	33 0	0 11 0	
Sundara Row... ...	Gumastah, Tinnevelly Taluq.	Wet ...	0 75	15 0 0	Purchase.
		Do. ...	4 32	71 8 0	Mortgage.
Seetarapa Mudeliar.	Gumastah, Otapidarum Taluq.	Wet ...	9 99	54 6 7	By inheritance.
		Dry ...	33 19	28 1 11	
		Wet ...	2 16	2 12 0	By purchase.
Meenachi Sundaram Pillai.	Gumastah, Tenkarai...	Wet ...	3 9	41 12 0	Do.
Arumugum Pillai ...	Gumastah, Velaticolum Division.	Wet ...	0 15	2 2 9	Do.
Irulappa Pillai ...	Dufterbund, Kytar Division.	Wet and Dry.	10 46	24 8 0	By inheritance and mortgage.

69. Remarks on the conduct of Subordinate Officers.—The conduct of the Revenue Subordinate Officers has given general satisfaction with but few exceptions; the different officers have done their duty with diligence and fidelity; among those who have given most satisfaction, I may mention the three Deputy Collectors, Treasury, Salt, and General charge; Viraraghavier, permanent Collector's Sheristadar; Anunta Naranier, Tahsildar of Nanguneri; Narainasamy Mudeliar, Tahsildar of Tenkarai; and Kistnier, Sub-Division Sheristadar, now Acting Collector's Sheristadar. The Tahsildar of Tenkasi, now in Streeviliputtur, did good work on the roads and village improvements of his taluq, and Chinnatumbi Pillai, Tahsildar of Tinnevelly, has carried out a great many works of this sort during the year. Chedambaram Pillai and Sonachellum Pillai, Sub-Magistrates of Tuticorin and Palamcottah, are promising officers, and have done well.

70. Total Beriz of the District for Fasli 1285 in Comparison with the Beriz of Last Fasli and of ten Years Preceding.—The revenue amounted to Rupees 45,68,636, or Rupees 2,01,161 less than that of last year, and Rupees 2,50,346 in excess of the average of the last ten years.

No. 21.

Faslis.	Land Revenue. Rs. A. P.	Extra Revenue. Rs. A. P.	Total. Rs. A. P.
1275	28,71,970 1 8	9,81,191 0 10	38,53,161 2 6
1276	30,49,819 10 8	11,09,730 6 10	41,59,550 1 6
1277	29,07,948 11 11	11,30,774 3 3	40,38,722 15 2
1278	30,30,465 9 8	11,88,842 12 2	42,19,308 5 10
1279	29,95,370 14 4	13,78,870 1 6	45,74,240 15 10
1280	28,95,615 9 11	15,76,279 8 10	44,71,895 2 9
1281	27,31,906 3 9	17,05,887 3 8	44,37,793 7 5
1282	28,51,911 11 3	17,33,650 2 0	45,85,561 13 3
1283	26,34,286 3 6	16,38,586 13 8	42,72,873 1 2
1284	30,38,854 12 2	17,30,941 15 0	47,69,796 11 2
Total ...	2,90,08,149 8 10	1,41,74,754 3 9	4,31,82,903 12 7
Average ...	29,00,814 15 3	14,17,475 6 9	43,18,290 6 0
Fasli 1285 ...	27,88,280 6 7	17,80,355 10 11	45,68,636 1 6
Increase ...	... ...	3,62,880 4 2	2,50,345 11 6
Decrease ...	1,12,534 8 8	... ...	... ...

71. Demand, Collection, and Balance of Costs of Suits.—The following statement shows the demand, collection, and balance of costs in Civil Suits :—

Items.	Amount. Rs. A. P.
Balance remained uncollected at the commencement of Fasli 1285...	7,200 7 5
Costs awarded in suits during the fasli	312 9 2
Pauper stamp duty adjudged to be paid to Government	761 14 0
Total ...	8,274 14 7
Collected within the fasli	1,919 6 7
Subsequent collection	263 5 1
Irrecoverable arrears written off under G.Os., Nos. 1,606, dated 9th November 1875, and 1,152, dated 2nd August 1876...	2,414 4 0
Total ...	4,596 15 8
Balance ...	3,677 14 11
Of which irrecoverable ...	2,177 12 1
Recoverable ...	1,500 2 10
Particulars of recoverable arrears... Costs in Civil Suits ...	682 14 10
Pauper Stamp duty ...	817 4 0

Steps are being taken for the recovery of recoverable arrears of Rs. 1,500-2-

72. The Sub-Collector's report will be forwarded when received.

TINNEVELLY, (Signed) A. J. STUART,
7th November 1876. Acting Collect

Exd. A. Grubert.

SETTLEMENT REPORT

OF

COIMBATORE.

CONTENTS.

	Paras.		Paras.
Introduction	1	Ruined Tanks	20
Settlement	2	Revised Assessment	21
Villages	3	Sundry Sources of Revenue	22
Puttas	4	Entire Current Demand, Collection, and Balance...	23
Season	5	Demand, Collection, and Balance of Arrears... ...	24
Sanitary Condition	6	Irrecoverable Arrears recommended to be written off	25
Prices	7	Comparative Collections from all Sources	26
Cotton	ib.	Charges of Collection...	27
Ryotwari Holdings	8	Coercive Process...	28
Variations in Ryots' Holdings...	9 & 10	Interest Account	29
Ryotwari Lands brought under cultivation	11	Costs awarded in Civil Suits	30
Ryotwari Lands left waste...	12	Sale of unassessed Waste Lands	31
Land Revenue Settlement...	13	Sub-division of Joint Tenure Inams...	32
Ryotwari waste remitted	14	Acquisition of Land by Public Servants	33
Land Revenue, Miscellaneous	15	Village and Taluq Accounts	34
Water-tax on Inam Lands...	16	Sub-Collector's Report	35
Entire Land Revenue Settlement	17	Crop Statistics	36
Special Crops	18	Remarks on the Conduct of the Subordinate Officers.	37
Irrigation Sources	19		

I HAVE the honor to submit my Annual Jamabandi Report for Fasli 1285, with the prescribed statements in printed forms which accompanied the Board's Official Memorandum, dated 18th August 1876, No. 1,300.

2. SETTLEMENT.—Statement No. 1 shows the taluqs settled by the several officers. The Jamabandi was commenced in Bhowany Taluq in November 1875 by the Sub-Collector, who settled all the four taluqs forming his division, viz., Caroor, Dharapuram, Erode, and Bhowany, which last has since been ordered to be transferred to the Deputy Collector, Northern Division (*vide* G.O., No. 943, dated 14th July 1876). All these taluqs had in previous years been settled by me. Coimbatore Taluq was settled by myself, while the Jamabandi of the three taluqs of Palladum, Oodumulpettah, and Pollachy, forming the Head Assistant's Division, was conducted by Mr. Mackenzie, the Head Assistant Collector. The Sattiamungalam Taluq was settled partly by Mr. MacGregor and partly by Mr. Jones, the Acting Deputy Collector, while the Collegal Taluq was settled by the latter officer. The Jamabandi was finished by the 30th June 1876.

3. VILLAGES.—There were no changes in this respect during the year.

4. PUTTAS.—Of the total number of puttas during the year (2,34,158), 2,04,683 remained unaltered, 291 were modified, and 29,184 were renewed. There is a net increase of 975 puttas in fasli 1285 over those of fasli 1284.

5. SEASON.—The rainfall in fasli 1285 was less than in fasli 1284 by inches 1·38, and still less than the average of the previous five years, which was inches 25·28.

	INCHES.		INCHES.
1875, April...	2·27	1875, October	8·95
„ May	3·52	„ November	2·07
„ June	1·87	„ December	·25
„ July	·88	1876, January	...
„ August	1·15	„ February	...
„ September...	1·42	„ March	·48
	11·11		11·75
		Total for the year...	22·86
		Total rainfall in 1874-75...	24·24
		Decrease...	1·38

The dry and garden crops suffered much from want of rain. The wells in garden lands almost failed. In some places much difficulty was felt by people in procuring water for drinking. The Noyel river partially failed. The six tanks in the Comarapolliem village near Coimbatore, fed by the Noyel river, received no water during the year. The supply in the Amravutty river also partially failed. The want of water was particularly felt in the Caroor Taluq, which is situated furthest down the river. The rain-fed tanks received little or no water. The outturn was much less than in the previous fasli. On the whole the year under review was much worse than the preceding as regards agricultural operations. In consequence of this unfavorable character of the season, large remissions on account of waste and shavi were indispensable, and were granted as will be noticed in the appropriate places.

6. SANITARY CONDITION.—Cholera, which broke out in the last month of fasli 1284 as stated in paragraph 6 of my Jamabandi report for that fasli, continued throughout the year under review. The number of deaths by cholera during the fasli was 14,220, or 8·16 per mille of the whole population. Special daily reports of cholera were regularly rendered to this and the Division Offices and medical aid promptly rendered. Small-pox, on the other hand, was two-thirds less deadly than in the previous year as will be seen by the subjoined table :—

Fasli.	Cholera.	Small-pox.	Fever.	Bowel Complaints.	Other Causes.	Suicide and murder.	By Accidents and Wounds.	By Snake-bite.	By Wild Animals.	Total.
1284	62	646	12,888	2,831	8,367	91	409	123	11	25,428
1285	14,220	237	11,495	2,726	9,753	94	391	104	7	39,027
Total ...	+14,158	— 409	—1,393	— 105	—1,386	+ 3	— 18	— 19	— 4	+13,599

Of the seven deaths by wild beasts, three were caused by panthers foolhardily attacked, two (one doubtful) by tigers, one by a wild elephant in a Keddah drive, and one by the effect of a bite from a bear.

There was increased mortality amongst the cattle during fasli 1285 over that of fasli 1284 as will be seen from the subjoined statement :—

——	Fasli 1284.	Fasli 1285.	Difference.
Bullocks	9,627	14,454	+ 4,827
Cows	14,355	20,124	+ 5,769
Buffaloes	3,798	5,540	+ 1,742
Sheep...	31,007	35,014	+ 4,007
Total...	58,787	75,132	+ 16,345

With a season of drought as might be expected cattle-disease prevailed in the Collegal, Palladum, Erode, and Pollachy Taluqs. The largest mortality was in Collegal, the chief grazing taluq, where, the Tahsildar reports, cattle-disease was extensively prevalent during the year.

7. PRICES.—A comparative statement of prices of the principal staple grains is subjoined :—

Grains.	Comparison.			Percentage.
	Fasli 1284.	Fasli 1285.	Difference.	
Paddy. 1st sort ...	201	201	...	...
Paddy. 2nd sort ...	179	182	+ 3	2
Cholum	236	229	— 7	3
Cumboo	170	183	+ 13	8
Raggi	174	185	+ 11	6
Horse-gram	236	221	— 15	6

The prices of cumboo and raggi, two of the chief food-grains, rose during the fasli, while there was a slight increase in the second-sort paddy.

COTTON.—The variations in the price of cotton are given in the following abstract :—

Harvest Months	Fasli 1284.		Fasli 1285.		Difference.		Percentage.	
	Cotton with Seed per Candy of 500 lbs.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
March	26	92	27	99	+ 1	+ 7	4	8
April	26	93	28	98	+ 2	+ 5	8	5
May...	25	93	27	99	+ 2	+ 6	8	6

8. Ryotwari Holdings.—The subjoined table shows the changes in the extent and assessment of ryotwari holdings:—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Ryots' holdings at the commencement of the fasli	2,308,432	19,64,971	90,294	6,59,149	2,298,726	26,24,120
2. Deduct lands given up	34,758	32,518	2,405	13,810	37,163	46,328
3. Remainder	2,173,674	19,32,453	87,889	6,45,339	2,261,563	25,77,792
4. Add lands taken up	43,653	40,334	1,819	12,001	45,472	53,335
5. Total	2,217,327	19,72,787	89,708	6,58,340	2,307,035	26,31,127
6. Deduct waste remitted	198	124	4,066	28,241	4,264	28,365
7. Waste charged	247,266	1,85,909	4,108	29,594	251,394	2,15,503
8. Actual cultivation	1,969,843	17,86,754	81,534	6,00,505	2,051,377	23,87,259
9. Total charged	2,217,129	19,72,663	85,642	6,30,099	2,302,771	26,02,762
Difference between the holdings at the beginning and end of fasli respectively, i.e., between items 1 and 5 above	+ 8,895	+ 7,616	— 586	— 809	+ 8,309	+ 7,007

The result is a net increase in ryots' holdings in punjah lands. The decrease of Acres 586 under the head "wet" is chiefly due to the sale of 661 acres of cowle wet lands near the forest granted to one Narayana Pillay in Oodumulpettah Taluq for arrears of revenue and its transfer to the head "waste." The land was bought in by the Forest Department for a reserve.

9. Variations in Ryots' Holdings.—The particulars of lands given up are shown in the under-mentioned abstract:—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Lands relinquished	6,189	4,384	45	157	6,184	4,541
2. Lands sold for Arrears of Revenue and bought in on behalf of Government	1,333	1,107	677	1,398	2,010	2,505
3. Lands transferred to the head Poramboke.	95	72	7	54	102	126
4. Lands sold or transferred (between ryots).	27,155	26,926	1,669	12,165	28,824	39,091
5. Deficiency fround on measurement	15	9	...	...	15	9
6. Dry transferred to Wet	21	20	...	...	21	20
7. Wet transferred to Dry	...	...	7	36	7	36
Total...	34,758	32,518	2,405	13,810	37,163	46,328

Item No. 1 consists of lands absolutely relinquished by ryots. Under this head there is a decrease in extent of Acres 5,339 and in assessment Rupees 4,998 below the extent relinquished in fasli 1284. Item No. 3 consists of lands taken up for public purposes and transferred to the head Poramboke. The lands under Item No. 7 are wet

lands in the village of Tirumalienpolliem in Coimbatore Taluq transferred to the head "Dry" under the Revenue Board's Proceedings, dated 29th July 1875, No. 2,125. The other items do not call for remark, being of usual occurrence.

10. Under the head "Lands taken up" are comprised the following items:—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Lands taken up on darkhast—						
From Assessed Government Waste	14,720	11,713	77	324	14,797	12,037
From Poramboke	1,711	1,639	40	302	1,751	1,941
2. Lands acquired by Purchase or Transfer	27,155	26,926	1,669	12,165	28,824	39,091
3. Excess found on Measurement	60	48	12	55	72	103
4. Dry transferred to Wet	...	...	21	142	21	142
5. Wet transferred to Dry	7	8	...	...	7	8
6. Increase of Assessment	...	...	...	13	...	13
Total	43,653	40,334	1,819	13,001	45,472	53,335

Items Nos. 1 to 4 call for no remark. For Item No. 5, "wet transferred to dry," *vide* remarks in paragraph 9 of this report. As regards Item No. 6, certain nunjah lands formerly assessed at a reduced rate in consequence of their irrigation by means of picottahs on channel banks, being this year directly irrigated from the channels, were charged with the appropriate nunjah rate. Hence the slight increase in assessment.

11. Ryotwari Lands brought under Cultivation.—The actual cultivation shows a net increase of Acres 721. There was an increase under dry and a decrease under wet as shown in the following table:—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1284	1,966,951	17,79,048	83,705	6,20,654	2,050,656	23,99,702
1285	1,969,843	17,86,754	81,534	6,00,505	2,051,377	23,87,259
Total	+ 2,892	+ 7,706	— 2,171	— 20,149	+ 721	— 12,443

The decrease under the head "wet" was chiefly in the Coimbatore Taluq, where the Noyel river, as reported in paragraph 5 above, partially failed. The increase under the head "dry" was chiefly in the Coimbatore, Dharapuram, and Bhowany Taluqs.

12. Ryotwari Lands left Waste.—The aggregate extent in the holding of the ryots during the fasli was Acres 2,307,035 assessed at Rupees 26,31,127, from which, deducting Acres 2,051,377 assessed at Rupees 23,87,259 which were cultivated, the remainder actually left waste was Acres 255,658 assessed at Rupees 2,43,868, out of which the assessment on Acres 4,264 assessed at Rupees 28,365 were remitted, and the remainder, Acres 251,394 assessed at Rupees 2,15,503 were charged for under circumstances not warranting special remission. Of the waste, Acres 251,394, Acres 32,654, or 13 per cent., assessed at Rupees 25,440, were customary waste held on favorable tenure under the Hukumnamah Rules of the district.

13. LAND REVENUE SETTLEMENT.—The total Land Revenue Settlement of the district comprising Ryotwari, Miscellaneous, Inam, and Zemindari for the fasli under report amounted to Rupees 25,78,817 as particularized in the subjoined table:—

	Fasli 1284.		Fasli 1285.		Difference.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	2,208,432	19,64,971	2,217,327	19,72,787	+ 8,895	+ 7,816
Wet	90,294	6,59,149	89,708	6,58,340	— 586	— 809
	2,298,726	26,24,120	2,307,035	25,31,127	+ 8,309	+ 7,007
Add.						
Second-crop Assessment...	.....	322	.....	302	.....	— 20
Water-tax	.....	15,397	.....	16,646	.....	+ 1,249
Road-cess	.....	1,92,769	.....	1,93,122	.....	+ 353
Total ...	.....	28,32,608	.....	28,41,197	.....	+ 8,589
Deduct Remissions.						
Road-cess	.....	1,92,769	.....	1,93,122	.....	+ 353
Waste remitted...	.....	9,603	.....	28,365	.....	+ 18,762
Other Remissions as per Statement No. 4.	.....	91,256	.....	1,31,247	.....	+ 39,991
Total ...	.....	2,93,628	.....	3,52,734	.....	+ 59,106
Remaining Beriz	.....	25,38,980	.....	24,88,463	.....	+ 50,517
Miscellaneous Items...	.....	51,872	.....	50,155	.....	+ 1,717
Peishcush on Permanently-settled Estates	.....	27,691	.....	27,691	.....	.....
Shrotriem Jodi	.....	3,418	.....	3,418	.....	.....
Sale of Land	.....	25	.....	9,090	.....	+ 9,065
Total ...	.....	26,21,986	.....	25,78,817	.....	— 43,169

The decrease is due to remissions on account of waste and shavi, as well as to the cultivation of nunjah lands with punjah crops under the unfavorable circumstances of the season brought to notice in paragraph 5 of this report.

14. RYOTWARI WASTE REMITTED.—This item comprises Rupees 124 under "Dry" and Rupees 28,241 under "Wet." The former is composed of the three following items:—

	RS.	A.	P.
(1). Ramasamy Moodaliar's land at Anamallay in the possession of the Forest Department (*vide* paragraph 14 of my report for Fasli 1283)	118	0	0
(2). Acres 4, quarried land, on the Coimbatore to the Mettoopalliem Road, rendered unfit for cultivation by excavation by the Public Works Department (*vide* paragraph 14 of my report for Fasli 1283)	5	0	0
(3). Acres 2 of Kempampolliem within the Forest Reserve H and therefore left uncultivated...	1	0	0
Total ...	124	0	0

As regards the remaining Acres 39·16, viz., Acres 34 assessed at Rupees 21 Halhutty and Acres 5·16 of Kempampolliem villages included in the forest reserv (*vide* paragraph 14 of the Jamabandi Report for Fasli 1284), the lands were absolute relinquished by the ryots, and hence transferred to "Government Waste."

The large remissions for nunjah waste was, as already reported, chiefly granted in Coimbatore Taluq. The other remissions are particularized below:—

Items.		Fasli 1284.	Fasli 1285.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1. Shavi or Withered Crops	Wet...	1,573	29,794	28,221	...
2. Palanashtom or Loss of Produce ...	Wet...	...	69	69	...
3. Cowle Remissions	Dry ..	277	595	318	...
	Wet...	7	7	...	...
		284	602	318	...
4. Teazgari or Remissions to privileged classes.	Dry...	69	69	...	...
	Wet ..	341	339	...	2
		410	408	...	2
5. Teerwacummee—					
On Punchum Hissa Grass Land...	Dry...	20,201	19,070	...	1,131
On Nunja Lands cultivated with Dry and Garden Produce		29,515	44,610	15,095	...
Three-fourths Remissions allowed to Mulcers.		527	633	106	...
		50,243	64,313	14,070	...
6. Fusulcummy or Second Crop not cultivated.		33,085	33,436	...	4,649
7. Tarumcummy to be retained in the accounts.		661	661	...	...
8. Water-tax		...	1,964	1,964	...
Total ...		91,256	1,31,247	39,991	...

The major part of remissions under "Shavi" was in Caroor Taluq, where the remissions amounted to Rupees 20,911 in consequence of the deficient supply of water in the Ambravutty, which was seriously felt in the above taluq. There was little shavi in Coimbatore; as the tanks were empty, the ryots did not cultivate. The remission in the other taluqs varies between Rupees 2,051 in Collegal to Rupees 127 in the Dharapuram Taluq.

Item No. 2, Palanashtom, or loss of produce, occurred in the village of Hannampolliem, Sattiamungalam Taluq, where the paddy-crops were destroyed by wild elephants. The Tahsildar having made a personal inspection of the spot, and being satisfied that there was actual loss, recommended remissions which the division officer sanctioned at the Jamabandi. The increase under the head "Cowle Remissions" is due to more lands overgrown with prickly-pear having been taken up on cowle terms as originally suggested by me and sanctioned in G.O., No. 1,236, dated 29th September 1874, and is a favorable promise of improvement. The decrease under the head "Punchum Hissa Grass lands" is due to some of the grazing lands held under this tenure having been cultivated when they lose their exemption and are charged with full assessment.

The increase of remission under the head "Nunjah lands cultivated with dry crops" is due to the unfavorable nature of the season under review, in consequence of which the prospects of irrigation were doubtful, and a greater extent of nunjah land which would under more favorable circumstances have been cultivated with

nunjah produce, were cultivated with dry crops. The three-fourths remission to mulcers is granted under Board's Order, dated 6th December 1873, No. 2,496. The increase is due to additional lands having been taken up this year in the Coimbatore Taluq by junge tribes, for whom I recommended this measure as preferable to their usual destruction of forest. As directed in the Revenue Board's Proceedings, dated 17th May 1875, No. 1,320, the remission of water-tax is shown in Statement No. 4.

15. Land Revenue, Miscellaneous.—A comparative statement of the several miscellaneous items is subjoined:—

	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on Sundry Inams	28,162	28,160	...	2
2. Tax on Trees on Unassessed Waste Lands.	992	992	...	...
6. Lands cultivated but not included in the Jamabandi.	7,693	6,147	1,022	...
7. Lands cultivated without durkhast		2,568		
		8,715		
10. Cultivation of Poramboke Land	4,454	3,812	...	642
13. Grazing Tax or Grass Rent	147	159	12	...
17. Collection from Village Service Inams for Offices vacant.	628	...	...	628
18. Revenue from Sequestered Inams	106	105	...	1
21. Revenue of boundary lands in dispute ...	11	11	...	...
32. Rent on Fruit Trees	815	812	...	3
41. Commission on the Sale of Distrained Property.	1	1	...	...
42. Commission on Private Estates under Management.	146	138	...	8
44. Revenue Fines	980	230	...	750
45. Savings and Refunds...	1,120	406	...	714
46. Excess Collection over the Demand... ...	175	36	...	139
47. Water-tax on Zemindari and Inam, &c., Lands.	4,903	4,773	...	130
48. Quit-rent on Bungalows and Gardens ...	630	739	109	...
54. Sale of Waste Lands...	25	9,090	9,065	...
56. Process Service Fees	5	698	693	...
63. Sale of Receipt Books	69	93	24	...
64. Sale of Trees	...	170	170	...
65. Other Items	835	105	...	730
Total...	51,897	59,245	7,348	...

Item No. 6 for fasli 1285, Rupees 6,147, is the assessment mostly of lands adjoining forests, which the Tahsildars gave away for cultivation without reference to the Forest Department. The assessment was therefore held under sivoy jama at the Jamabandi, and a reference has been made to the Deputy Conservator of Forests.

Item No. 7 is also the assessment of waste lands kept under sivoy jama for disposal after a detailed inquiry which was found necessary.

Item No. 17, "collection from village service inams for offices vacant," is *nil* for Fasli 1285 as this item has been transferred to Village Service Fund as ordered by the Board.

The increase in Item No. 54 is due to the sale in the fasli of the tank-beds of Samalapuram and Pallaputty under sanction of the Board of Revenue, dated 19th and 25th May 1875, Miscellaneous No. 4,424 and No. 1,416, respectively.

The increase in Item No. 56 is due to the fact that that in fasli 1284 the process-servers were employed only towards the end of the fasli, in consequence of which the collections were small. In fasli 1285 the process-servers were employed throughout the year.

The decrease under Item No. 65 is chiefly due to the receipt of a large amount of rent on Railway C. Class lands in fasli 1284, while such was not the case in fasli 1285.

16. Water-tax on Inam Lands.—The demand of water-tax on sundry and village service inams is as follows:

Items.	OnOne-crop Inam Nunja.	On Inam Punja.	Total.
	RS.	RS.	RS.
Sundry Inams	169	4,071	4,240
Village Service Inams...	34	499	533
Total...	203	4,570	4,773

There is a slight decrease of Rupees 130 below the demand of fasli 1284. Zemindari lands are not irrigated from Government sources in this district.

17. Entire Land Revenue Settlement.—Compared with the revenue of the past ten years, and notwithstanding the unfavorable season, the land revenue beriz of the fasli under report exceeds the average, which, however, included one very bad year, by Rupees 16,671 as shown below:—

Fasli.	RS.
1275	24,74,892
1276	25,88,029
1277	23,04,363
1278	25,86,796
1279	26,39,540
1280	26,32,170
1281	25,73,053
1282	25,92,757
1283	26,07,877
1284	26,21,986
Total...	2,56,21,463
Average...	25,62,146
Beriz of Fasli 1285...	25,78,817
Increase...	16,671

18. Special Crops.—The area under "cotton, sugar-cane, and indigo" and the assessment thereon are given in the undermentioned statement:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	2,746	17,665	3,053	17,911	307	246	...	...
Cotton	193,464	191,491	184,520	192,325	...	834	8,944	...
Indigo	...	...	...	...	...	...	...	...
	196,210	209,156	187,573	210,236	307	1,080	8,944	

19. Irrigation Sources.—The wet revenue is derived from the following sources of irrigation :—

Total Ayacut.			Deduct.								Remainder under Cultivation.			Actual Revenue after deducting Remissions for Fasli 1285.
				Government Waste and Patent Waste remitted.		Inams.		Total.						
Extent.		Assessment.		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.		
Acres.		Rs.		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.		Acres.	Rs.		Rs.
5,459		41,870	Channels branching from the Cauvery	141	731	1,160	8,214	1,301	8,945		4,158	32,925		33,221
23,202		2,53,176	Do. from the Bhowany river	1,143	6,018	1,758	20,711	2,901	26,729		25,266	2,26,447		2,17,783
24,879		1,78,629	Do. from the Ambravutty do.	1,423	4,317	2,734	23,152	4,157	27,469		20,217	1,51,160		1,26,875
4,549		21,687	Do. from the Auliar do.	121	583	265	1,285	386	1,868		4,163	19,819		19,154
19,338		1,62,173	Do. from the Noyel do.	3,031	27,856	2,743	22,032	5,794	49,888		13,534	1,12,285		76,120
7,608		29,619	Jungle Streams	1,595	5,830	244	1,247	1,929	7,077		5,769	22,572		16,507
16,702		86,943	Rain-fed Tanks...	2,611	13,220	1,556	8,831	4,167	22,051		12,535	64,891		42,181
166,317		7,74,136	Total...	10,135	55,555	10,460	85,472	20,675	1,44,027		85,642	6,30,099		5,30,841
...		...	Government Waste	6,119	30,314	...	...	Actual cultivation ...			81,534	6,66,505	Ryotwar Revenue	5,22,496
...		...	Patent Waste remitted	4,066	25,241	...	...	Waste charged... ...			4,108	29,594	Jodi on Inams.	8,345
													Total ...	5,30,841
													Total Revenue on Wet Lands for Fasli 1294 ...	5,88,225
													Decrease ...	57,384

20. Ruined Tanks.—The annexed table shows the number of tanks made over for private enterprize in previous years and still in charge of individuals :—

Taluqs.	Name and number of Tanks.	Ayacut. Extent.	Assessment as per Pymash account.	Land applied for and granted. Rate of Assessment per Acre.	Land applied for and granted. Extent.	Land applied for and granted. Amount of Assessment.	Year in which the tanks were made over to applicants	Extent of Lands charged with the stipulated rate of Assessment for Fasli 1285. Extent.	Extent of Lands charged with the stipulated rate of Assessment for Fasli 1285. Assessment.
		Acres.	Rs.	Rs. A. P.	Acres.	Rs.		Acres.	Rs.
Coimbatore ...	1. Moodoor	Wet. 18	61	1 0 0	Wet. 14	14	1275	14	14
Bhowany.	2. Nagalore	Do. 47	251	2 8 0	Do. 47	125	1277	47	125
Bhowany.	3. Ilippy	Do. 85	343	2 8 0	Do. 85	247	1277	Wet. 4 Dry. 32	10 44
Oodoomulpettah.	4. Ramasamudram tank.....	Dry. 1,884	1,158	2 8 0 0 9 10	Do. 400 Dry. 995	1,000 615	1274	36 Wet. 400	51 1,000
Oodoomulpettah.	Acquired by purchase	.....	.....	.....	1,395 38	1,615 22	1274		
Oodoomulpettah.					1,433	1,637		Dry. 1,033	637
Oodoomulpettah.	5. Papancolum tank in Yelayamoottoor village	Wet. 95	443	2 8 0	Wet. 77	193	1277	1,433 77	1,637 193
Caroor.	6. Korayuttu anjent and tank in the village of Sondamungalam	Do. 136	67	2 8 0	Do. 132	330	1277	Wet. 29 Dry. 103	74 * 256
								132	330

* Jamabandi .....Rs. 108.

Acres 32 under No. 3 and acres 103 under No. 6 are cultivated with dry crops and charged accordingly.

21. Revised assessment.—The subjoined statement shows the extent of land brought under cultivation out of the 78,152 acres on which the original taram assessment was reduced by the orders marginally noted in view to attract applicants for them :—

Revenue Board's Proceedings, No. 3,724, of 17th June 1864; No. 4,355, of 13th July 1864; No. 2,379, of 10th May 1865.

Items.	Extent of Land.	Amount of original Assessment	Deduct reduction.	Net Assessment.
		Rs.	Rs.	Rs.
Total extent of waste land on which reduction of assessment was made...	78,152	85,031	25,144	59,887
Deduct waste not yet brought under cultivation...	40,691	47,147	13,056	34,091
Remainder taken up by ryots up to Fasli 1284.	37,461	37,884	12,088	25,796
In Fasli 1285	...	...	...	...

No fresh lands were taken up during the fasli.

22. Sundry sources of Revenue.—The revenue of the district comprizes the lowing items, besides the land revenue, viz :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Excise on arrack	Rented Arrack and Toddy together.	1,56,507	.....	36,193
Toddy rented	2,83,600	90,900		
		2,47,407		
Miscellaneous	390	826	436	.....
	2,83,990	2,48,233	436	36,193
Net...	...	.....	.....	35,757
Income Tax	7	9	2	.....
Miscellaneous	...	.....	.....	.....
	7	9	2	.....
Court Fees	1,05,834	94,671	.....	11,163
Miscellaneous	3,221	1,482	.....	1,739
	1,09,055	96,153	.....	12,902
Non-Judicial	66,740	70,685	3,945	.....
Miscellaneous	741	582	.....	159
	67,481	71,267	3,945	159
Total..	1,76,536	1,67,420	.....	9,116
Grand Total..	4,60,533	4,15,662	.....	44,871

The amount of guaranteed revenue from arrack for Fasli 1285 is 2,70,000, but ıder the sanction of Government, dated 18th February 1876, No. 244, the duty has en collected on actual issues only; hence the decrease. The decrease by the ceptance of lower tender than recommended will bring the loss to Rupees 1,43,993.

The decrease of Rupees 11,163 under the head of Judicial stamps is probably ıe to decrease of litigation.

23. Entire Current Demand, Collection, and Balance.—The Current Demand, ollection, and Balance from all sources is summed up in the following table :—

Items.	Current. Demand.	Current. Collection.	Current. Balance.	Subsequent Collections up to 31st August 1876.	Balance.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.
ɔrmanently Settled Poliput Peishcush	27,691	26,884	807	807	.....
ırotriem Jodi.....	3,418	3,418	.....	.....	.....
yotwar	24,88,463	22,75,338	2,13,125	1,79,026	34,099
iscellaneous	59,245	39,441	19,804	15,594	4,210
Total...	25,78,817	23,45,081	2,33,736	1,95,427	38,309

Items.	Current. Demand.	Current. Collection.	Current. Balance.	Subsequent Collections up to 31st August 1876.	Balance.
Sundry Sources.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise on Spirits and Drugs.....	2,48,233	2,31,530	16,703	14,869	1,834
Income Tax	9	9	.....	.....	.....
Stamps ..... Court Fees.....	96,153	96,153	.....	.....	.....
Stamps ..... Non-Judicial	71,267	71,267	.....	.....	.....
Total...	1,67,420	1,67,420	.....	.....	.....
Total Sundry Sources...	4,15,662	3,98,959	16,703	14,869	1,834
Grand Total...	29,94,479	27,44,040	2,50,439	2,10,296	40,143

91·64 per cent. of the revenue was collected within the fasli ; 7·02 was collected subsequently till 31st August 1876, leaving 1·34 per cent. uncollected, for the collection of which prompt measures are being taken.

Demand, Collection, and Balance of Arrears.—The subjoined table gives these particulars :—

Items.	Arrears at the beginning of the Fasli.	Collections, &c., within the Fasli. Collections.	Remissions.	Total.	Balance at the end of Fasli 1285.	Subsequent Collections up to 31st August 1876.	Balance.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Poliput Peishcush (Permanently Settled Revenue) ...	640	640	...	640	...	.....	...
Shrotriem Jodi	112	112	...	112	...	.....	...
Ryotwar	2,32,215	2,16,942	...	2,16,942	15,273	168	15,105
Miscellaneous.....	28,507	24,037	...	24,037	4,470	120	4,350
Total...	2,61,474	2,41,731	...	2,41,731	19,743	288	19,455
Sundry Sources.							
Excise on Spirits and Drugs...	2,000	2,000	...	2,000	...	.....	...
Income Tax	.....	.....	...	.....	...	.....	...
Grand Total...	2,63,474	2,43,731	...	2,43,731	19,743	288	19,455

92·50 per cent. was collected within the fasli and ·10 per cent. subsequently.

25. Irrecoverable Arrears recommended to be written off.—There was an arrear balance of Rupees 19,742-15-8 at the end of Fasli 1285, of which Rupees 287-8-3 were since collected, the remainder being Rupees 19,455-7-5, which is classified as folllows :—

	Rs.	A.	P.
Recoverable...	5,148	9	8
Doubtful	3,641	10	0
Irrecoverable	10,665	3	9

	RS.	A.	P.
*Amount for the remission of which sanction was accorded in G.Os., 2nd September 1875 and 5th July 1876	5,534	12	9
Deduct amount collected since.	16	9	1
Remainder...	5,518	3	8

Of the last item of Rs. 10,665-3-9, orders for writing off Rupees 5,518-3-8* have been received (*vide* G. Os., 2nd September 1875, No. 1,314, and 5th July 1876, No. 901), and the remainder, Rupees 5,147-0-1, is now recommended to be written off as specified in the subjoined statement :—

—		Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Total.
Land Revenue.		RS.	RS	RS.	RS.	RS.	RS.	RS.
1. Arrears outstanding against deceased persons after deducting sale proceeds of property	Ryotwar	.....	.....	6	5	40	74	125
	Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....
2. Do. against absconded ryots.	Ryotwar	.....	.....	2	.....	156	192	350
	Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....
3. Do. against pauper ryots...	Ryotwar	190	6	31	1,485	1,019	1,235	3,966
	Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....
4. Other causes	Ryotwar	.....	.....	.....	.....	.....	23	23
	Miscellaneous ...	.....	.....	.....	470	203	10	683
Total	Ryotwar	190	6	39	1,490	1,215	1,524	4,464
	Miscellaneous ...	.....	.....	.....	470	203	10	683
	Both...	190	6	39	1,960	1,418	1,534	5,147

Under Other causes, Ryotwar, Rupees 23 are accounted for as follows :—

	RS.
Excess amount included in the demand by mistake of the Curnam in Pulladum Taluq	20
Assessment of the land taken up for the bungalow and compound of the Assistant Superintendent of Police at Erode. The land has this year been transferred to Poramboke	3

Under the same head, Miscellaneous, Rupees 470 *for Fasli* 1282.—This amount is the assessment of 200 Rupees of land in the village of Kullapuram in Oodumulpettah Taluq granted for cultivation by the Tahsildar without reference to the Forest Department. The Deputy Conservator of Forests having subsequently objected to its grant, and the land being required for forest purposes, the putta granted by the Sub-Collector at the Jamabandi was recalled and the assessment ordered to be held under Sevoy Jumma. From the report of the Tahsildar, it appears that the ryots, to whom the land was given, did not at all enter upon it. The amount is therefore recommended to be written off.

Rupees 203 *for* 1283.—This amount is the prohibitory assessment erroneously charged in Fasli 1283 on the representation of the village officers that the tank-bed in the Boodinattum village, in Oodumulpettah Taluq, was encroached upon. Subsequent complaints having been made against this charge, the collection of the amount was stopped, and an inquiry was ordered. It appeared on actual measurement that there was no encroachment. The charge of prohibitory assessment was not therefore proper, and it is now recommended to be written off.

Rupees 10 *for Fasli* 1284.—This sum is also the amount of prohibitory assessment erroneously charged in Fasli 1284 on a ryot who had enclosed and cultivated a piece

of the Noyel river Poramboke in the previous year. He had removed the hedge in due time, and no charge should therefore have been made for Fasli 1284. This amount is therefore recommended for remission.

26. Comparative Collections from all Sources.—This information is given in the following abstract :—

Items.	Last Fasli.			Present Fasli.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sist Peishcush	1,660	27,051	28,711	640	26,884	27,524	...	1,187
Unotriem Jodi..... ...	591	3,306	3,897	112	3,418	3,530	...	367
Ryotwar	1,63,673	23,18,652	24,82,325	2,16,942	22,75,338	24,92,280	9,955	...
Miscellaneous	11,020	26,144	37,164	24,037	39,441	63,478	26,314	...
Total Land Revenue...	1,76,944	23,75,153	25,52,097	2,41,731	23,45,081	25,86,812	34,775	...
Sundry Sources.								
Excise on Spirits and Drugs.....	18,642	2,81,990	3,00,632	2,000	2,31,530	2,33,530	...	67,103
Income Tax.....	...	7	7	...	9	9	2	...
Stamps.....	...	1,76,536	1,76,536	..	1,67,420	1,67,420	...	9,116
Total...	1,95,586	28,33,686	30,29,272	2,43,731	27,44,040	29,87,771	...	41,501

27. Charges of Collections.—The cost of collection was 6 per cent. as shown below :—

Items.	Collections.	Charges.	Percentage.
	RS.	RS.	
Land Revenue	25,86,812	1,67,653	6
Abkari	2,33,530	220	...
Income Tax	9	...	...
Salt	...	3	...
Stamps	1,67,420	4,042	2
Total ..	29,87,771	1,71,918	6

The charges compare with the previous year as follows :—

—	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1. Land Revenue—	RS.	RS.	RS.	RS.
(a.) Salaries and allowances	1,58,080	1,55,411	...	2,669
(b.) Other charges	10,403	12,242	1,839	...
	1,68,483	1,67,653	...	830
2. Abkari	50	220	170	...
3. Salt	...	3	3	...
4. Income Tax	...	...	...	...
5. Stamps	3,841	4,042	201	...
Total...	1,72,374	1,71,918	...	456

The decrease under the head "Salaries and allowances" is due chiefly to Mr. Clogstoun, Acting Deputy Director of Revenue Settlement, having drawn his salary only for four months in this district during the fasli, and to the fact that in Fasli 1284 one of the Deputy Collectors and his establishment drew pay for a portion of the year, while such was not the case in the fasli under report. The sum of Rupees 3 under salt is the expenditure incurred in sending samples of salt to the Salt Commissioners. This amount is entered under this head as per Accountant-General's instructions.

The increase under the head "Abkári" is chiefly due to the new lease under which the new engagements had to be registered.

28. Coercive Process.—Processes under the Revenue Recovery Act were issued in respect of arrears amounting to Rupees 2,57,924 in 42,050 cases, but only in 322 cases the property was actually sold. The sales of land and movable property were resorted to in respect of arrears amounting to Rupees 8,360, of which Rupees 4,121 were recovered by sale.

29. Interest account.—The interest collected on arrears amounted to Rs. 750 as shown below:—

Items.	Fasli 1284.	Fasli 1285.
	RS.	RS.
Land Revenue	561	748
Abkari	153	2
Total ..	714	750

30. Costs awarded in Civil Suits.—A statement showing the costs awarded and the amount collected and the balance remaining to be collected is forwarded. Of the total demand of Rupees 716-11-5, the amount collected is Rupees 348-1-10,* and Rupees 368-9-7 have still to be realized.

	RS.	A.	P.
* Collected within the fasli	222	14	0
Do. since the end of fasli ...	125	3	10
Total...	348	1	10

31. Sale of Unassessed Waste lands.—During the fasli under report, two pieces of unassessed lands, forming the tank-beds of Samalapuram in Palladum Taluq and Pallaputty in Caroor Taluq, were sold by public auction with the sanction of the Revenue Board in Proceedings quoted in paragraph 15 of this report. The amount realized by the sale was Rupees 3,355 for 30 acres of Samalpuram tank-bed and Rupees 5,735 for 77 acres of Pallaputty tank-bed.

32. Sub-division of Joint-tenure Inams.—No such sub-division as that referred to in the Board's Standing Order No. 15 of 1868 has taken place.

33. Acquisition of land by public servants.—The subjoined statement shows the lands acquired and resigned by public servants during the year under report:—

	Huzur Servants.			Taluq Servants.			Total.		
	Number.	Extent	Assessment.	Number.	Extent.	Assessment.	Number.	Extent.	Assessment.
Lands relinquished or struck off the Register.		ACRES.	RS.		ACRES.	RS.		ACRES.	RS.
In this district	4	79	412	8	596	1,087	12	675	1,499
In other districts	...	...	...	1	1	2	1	1	2
Total...	4	79	412	9	597	1,089	13	676	1,501
Lands acquired.									
In this district	...	...	...	10	184	805	10	184	805
In other districts	...	...	...	...	...	...	...	...	...
Total...	...	...	...	10	184	805	10	184	805

34. Village and Taluq Accounts.—The taluq accounts were inspected by my Treasury Deputy during his tour in taluqs. Errors and omissions were duly noticed and pointed out. The village accounts were duly examined during the settlement.

35. Sub-Collector's Report.—The report of the Sub-Collector on the Jamabandi of his division is herewith forwarded.

36. Crop statistics.—As directed in Revenue Board's Proceedings, No. 3,417, of 26th November 1874, the returns of crop statistics are herewith forwarded. The form originally prescribed by the Board has been adopted in lieu of the local form dividing each crop into 1st and 2nd, as ordered by the Board in their Official Memorandum of 7th July 1876, No. 863.

2,011,552 Acres were cultivated with food grains and acres 569,443 with other products. The estimated outturn of the chief staple grains are:—

	Garces.
Cholum	23,136
Cumboo	22,593
Raggy...	13,358
Paddy...	14,291

The extent cultivated with wheat was acres 2,108 and the produce garces 110. Drupire covers an extent of 3,521 acres. The extent planted with sugar-cane was acres 3,053 and that cultivated with cotton acres 239,439. Plantains were cultivated on 3,326 acres. The entire estimated value of the produce is Rs. 2,11,30,075.

37. Remarks on the conduct of the Subordinate Officers.—I have great reason to be satisfied with the manner in which Messrs. McWatters and Mackenzie conducted their important duties. I have also to record a most favorable opinion of Seetharamiah, the present Tahsildar of Pulladum, and of my Huzur Sheristadar Mr. Rungacharry, my Head Clerk Mr. Pinto, and Local Fund Head Clerk Appavoo.

Coimbatore, 20th October 1876.

(Signed) A. WEDDERBURN, Collector.

SUB-COLLECTORATE.

I HAVE the honor to submit the Jamabandi Report of the Sub-division of Coimbatore for Fasli 1285 together with the prescribed statements.

2. I conducted myself the annual settlement of the four taluqs constituting the late sub-division for Fasli 1285 at the places entered in the subjoined statement :—

Officer by whom the Settlement was made.	Taluqs.	Places where the Settlement was made.
George McWatters, Esq. ...	Erode	Erode, Perandorai, and Chengapally.
	Darapuram	Darapuram and Kangayam.
	Caroor	Caroor and Pogalore.
	Bowany	Bowany and Erode.

3. The number of villages is the same as in last fasli, but there is an increase of fifteen hamlets as shown below :—

Taluqs.	Villages.	Hamlets.	
		1284.	1285.
Erode	210	1,207	1,207
Darapuram	81	967	967
Caroor	83	704	704
Bowany	65	448	463
Total ...	439	3,326	3,341

4. The increase, it will be seen, was in the Bowany Taluq, since transferred to the Northern Division. Eleven of the hamlets were formed in Fasli 1284 and omitted by the Curnams in their accounts, and four during the fasli under report; thirteen are situated on putta land, one on Government waste, and one on Poramboke.

5. The subjoined statement shows the particulars of puttas for the year :—

Total number of puttas for Fasli 1284	92,912
Deduct puttas cancelled on account of relinquishment and transfer of lands	685
	92,227
Add new puttas	927
	93,154
Of these—Puttas remaining unaltered...	82,213
Old puttas altered and re-issued	70
New puttas	10,871
Total ...	93,154

6. The rain gauges in the taluqs are in good condition and the registration carefully attended to. The total rain-fall in the Cusbah stations of the four taluqs during the year is less than that of the previous year by 5·13 inches.

The fall in each month is shown below :—

Months.	Erode.		Darapuram.		Caroor.		Bowany.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April 1875	4	10	1	95	...	26	5	12
May „	1	70	3	10	4	3	5	19
June „	...	35	...	33	1	13	2	88
July „	1	5	...	...	..	...	...	38
August „	1	60	...	18	3	13	2	43
September „	..	35	...	64	1	90	1	19
October „	8	65	8	55	10	67	7	31
November „	1	60	2	70	...	95	...	50
December „	..	40	...	...	...	71	1	36
January 1876	...	...	...	...	..	...	...	...
February „	...	...	...	...	..	...	...	..
March... „	...	...	...	25	..	65	...	...
Total ..	19	80	17	70	23	43	26	36
From April 1874 to March 1875	26	90	12	82	20	40	32	30

7. SEASON.—Want of rain and the consequent scarcity of water in the wells were severely felt in almost every part of the sub-division. In the Erode Taluq the punjah crops in most places entirely failed and only yielded a very poor outturn in others; and the result was, as is usual under such circumstances, that many of the agricultural population were obliged to leave their villages to seek employment. The nunjah lands under the Calingaroyen channel yielded the usual outturn.

Bowany Taluq.—Neither nunjah nor punjah crops of this taluq yielded an average out-turn.

Darapuram Taluq.—Crops cultivated on punjah lands with the aid of wells were rather deficient, and those depending entirely on rain only yielded half the usual produce. The first nunjah crop was good, but the second very indifferent.

Caroor Taluq.—There were good freshes in the Canvery in July and October. The Ambravatty river did not receive its full supply during the year. It received half its supply for October, less in May and July, and still less in June, September, and November. The heaviest rain fell in May, August, and October. In the other months, with the exception of June and September, there was scarcely any. The crops in the tracts irrigated by the Cauvery had their usual supply; but under the Ambravatty the outturn was in some places one-half and in others one-fourth, and, as might be anticipated, there was shavi under the channels fed by the Ambravatty.

The punjah crops in consequence of want of timely rain yielded only from one-fourth to one-half the usual produce. The yield of garden crops was three-fourths the average outturn.

The only tanks in the whole sub-division that received an adequate supply of water for cultivation were the Uppadimangalam, Jagathapi, and Velliamai tanks in the Caroor Taluq. The season on the whole must be pronounced unfavorable.

8. There were, as will be seen by the subjoined table, 5,031 deaths from cholera during the year. This epidemic made its appearance at Erode towards the close of Fasli 1284 and then spread over the whole of the sub-division. My Hospital Assistant was sent to most of the principal affected villages, and medicines were freely distributed, and the usual precautionary measures adopted without delay; but the disease notwithstanding continued up till last month in a mild form in the Bowany Taluq. The Bowany Taluq however was the last attacked. Fever and small-pox also slightly prevailed :—

Taluq.	Last Fasli.	Present Fasli.	Increase.	Decrease.
Erode	11	1,075	1,064	...
Darapuram	...	2,371	2,371	...
Caroor	...	1,173	1,173	...
Bowany	6	412	406	...
Total ...	17	5,031	5,014	...

9. Cattle-disease prevailed in all the taluqs in a mild form during the year. The number of deaths from this and other causes was 5,595 which is 4,170 less than that of the preceding year :—

Taluqs.	Cows, Bullocks, and Buffaloes.		Sheep.	
	Fasli 1284.	Fasli 1285.	Fasli 1284.	Fasli 1285.
Erode	504	518	759	835
Darapuram	58	258	76	639
Caroor	1,271	991	2,337	1,065
Bowany	2,458	544	2,302	745
Total ...	4,291	2,311	5,474	3,284

10. Annexed is a statement showing the prices of the principal grains. Horse-gram was cheaper than in Fasli 1,284; but, with this exception, the table shows a slight rise in prices :—

Names of Grain.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.
Paddy	188 1 10	193 5 10	5 4 0	... ...
Cholum	229 8 10	230 12 6	1 3 8	... ...
Cumboo	159 8 2	183 8 1	23 15 11	... ...
Raggy	170 14 1	188 13 10	17 15 9	... ...
Horse-gram	237 0 9	223 4 4	... ...	13 12 5

11. Statement No. 3.—In this statement ryots' holdings and cultivation are shown.

The holdings in the year under report amounted to 1,042,309 acres, assessed at Rupees 11,02,953-0-1, against 1,040,264 acres, assessed at Rupees 11,00,905-8-3, in the preceding fasli; there was an increase of 2,045 acres in the extent and Rupees 2,047-7-10 in the assessment.

12. The particulars of lands deducted under the head "given up" in A are given in the following memorandum :—

Items.	Extent.	Assessment.
		Rs. A. P.
1. Lands resigned	1,536	1,182 5 10
2. Do. sold or transferred ...	10,684	12,000 5 8
3. Do. become useless or appropriated for some public purposes	38	46 2 2
4. Deficiency of measurement ...	13	8 6 9
5. Transferred to nunjah	15	14 9 0
6. Extent deducted in a putta being an erroneous entry ...	1	...
Total ...	12,287	13,251 13 5

13. Item No. 1 consists of 1,131 acres thrown up by the ryots as unfit for cultivation, and of 405 acres sold for arrears of Revenue under Madras Act II of 1864, and bought in on behalf of Government in the absence of bidders and carried to the head of "Government waste." Items Nos. 2, 4, and 5 call for no remarks. Item No. 3 is made up of acres 5, assessed at Rupees 5-9-2, taken up for roads; of acres 8, assessed at Rupees 2-8-1, for the house and compound of the Assistant Superintendent of Police at Erode; of ac 1, assessed at Rupees 38-0-11, transferred to Poramboke for channel purposes, of acres 14 of Poramboke entered by mistake in certain puttas of the Bowany Taluq in former faslis and now retransferred to Poramboke.

Items No. 6 consists of one acre entered in excess of putta by mistake from which it has been deducted.

14. The details of lands taken up are as follow :—

Items.	Extent.	Assessment.
		Rs. A. P.
1. Lands taken up on durkhast...	2,698	2,237 11 3
2. Do. purchased or obtained by transfer	10,684	12,000 5 8
3. Poramboke lands brought under cultivation	913	883 15 1
4. Excess found on measurement	16	33 13 7
5. Punjah transferred to nunjah	15	123 2 5
6. Punjah Poramboke converted into nunjah	12	0 6 7
7. Punjah waste converted into nunjah	6	16 11 6
8. Increase of assessment	...	3 3 2
Total ...	14,332	15,299 5 3

15. Certain nunjah lands formerly assessed at a reduced rate as they were irrigated by means of picottahs in consequence of their high level were this year irrigated by running water and were therefore charged with the appropriate nunjah assessment. This constitutes Item No. 8, "Increase of assessment." The other items call for no remarks.

16. The extent of land actually under cultivation is 905,125 acres or 4,508 acres last fasli as shown below :—

—	Acres.	Assessment.
		RS. A. P.
Fasli 1284	900,717	9,83,285 6 6
Do. 1285	905,125	9,79,584 4 6
	4,408 Increase.	3,701 2 0 Decrease.

The decrease in the assessment while there is an increase in the extent of cultivation is attributable to a greater proportion of the cultivation being punjah.

17. From Enclosure A to Statement No. III it will be seen that the waste charged for this year amounts to acres 136,235, assessed at Rupees 1,17,846-1-3, but 14,983 acres of this, assessed at Rupees 11,896, is held on Aiyan or Pancham Hissa tenure at one-fourth the full assessment. The remaining acres 121,252, bearing an assessment of Rupees 1,06,450, were fully charged as there were no circumstances to justify remission of assessment.

18. Waste remitted amounts to Rupees 5,522-10-4 and was granted for non-cultivation owing to want of water. It is less than that remitted in Fasli 1284 as shown below :—

	RS. A. P.
Fasli 1284	6,603 8 8
Do. 1285	5,522 10 4
Decrease ...	80 14 4

19. The subjoined statement exhibits the cultivation and settlement for the fasli under report as compared with Fasli 1284 :—

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	1,007,709	8,38,284 8 7	1,009,714	8,40,021 7 4	2,005	1,736 14 9	.....	... ...
Wet	31,458	2,56,017 7 0	31,646	2,57,408 14 5	188	1,391 7 5	.....	... ...
	1,039,167	10,94,301 15 7	1,041,360	10,97,430 5 9	2,193	3,128 6 2	.....	... ...
Add second crop assessment.....	.....	116 1 11	.....	113 6 1	.....	... ...	.....	2 11 10
Addition second crop assessment.	.....	121 6 8	.....	116 11 5	.....	... ...	.....	4 11
Water-tax	.....	11,024 6 10	.....	11,200 15 4	.....	176 8 6	.....	... ...
Local Fund Cess..	.....	69,650 3 10	.....	69,709 5 1	.....	59 1 3	.....	... ...
Total ...	.....	80,912 3 3	.....	81,140 5 11	.....	235 9 9	.....	7 7
Grand Total ...	.....	11,75,214 2 10	.....	11,78,570 11 8	.....	3,363 15 11	.....	7 7

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Deduct Remissions.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Local Fund Cess..	.....	69,650 3 10	.....	69,709 5 1	.....	59 1 3	.....	... ...
Other remissions particularized in Statement No. 4	.....	26,420 0 7	.....	49,512 3 10	.....	23,092 3 3	.....	... ...
Total ...	.....	96,070 4 5	.....	1,19,221 8 11	.....	23,151 4 6	.....	... ...
Remaining beriz..	.....	10,79,143 14 5	.....	10,59,349 2 9	.....	... ...	.....	19,794 11 8
Miscellaneous items	.....	27,393 7 4	.....	25,615 3 6	.....	... ...	.....	1,778 3 10
Total ...	.....	11,06,537 5 9	.....	10,84,964 6 3	.....	... ...	.....	21,572 15 6

20. The net increase of acres 2,193 with an assessment of Rupees 3,128-6-2 is owing chiefly to waste lands having been brought under cultivation.

The increase of Rupees 23,092-3-3 under the head "other remissions as particularized in Statement No. 4" consists chiefly of remissions on account of nunjah shavi in Caroor Taluq and of punjah assessment charged for dry crops raised on nunjah land in consequence of the scarcity of water.

21. Special Products.—Enclosure B in Statement No. 3 exhibits the cultivation of sugar-cane, cotton, and indigo. There is an increase in sugar-cane and a decrease in cotton cultivation. No indigo was cultivated.

—	Sugar-cane.	Cotton.	Indigo.
Fasli 1284	227	106,287	...
Do. 1285	263	93,556	...
	36 Increase.	12,731 Decrease.	...

22. Statement No. 4 shows the particulars of the remissions granted other than on account of lands left waste :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Shavi or withered crops.....	47 3 7	21,675 9 6	21,628 5 11	... ...
2. Cowle remissions	211 3 11	112 4 7	... ...	98 15 4
3. Tiazgari or remissions granted to privileged classes	215 2 10	213 11 6	... ...	1 7 4
4. Tirva Commi—				
(1.) On Pancham Hissa grass lands	9,157 15 0	8,536 8 6	... ...	621 6 6
(2.) On Nunjah lands cultivated with dry crops	12,481 1 4	13,476 10 6	995 9 2	... ...
5. Fasal Commi.....	4,307 5 11	4,250 2 3	... ...	57 3 8
6. Water-tax Remission	... ...	1,247 5 0	1,247 5 0	... ...
Total ...	26,420 0 7	49,512 3 10	23,871 4 1	779 0 10
Net ...	... ...	... ...	23,092 3 3	... ...

23. The shavi remissions amounted to Rupees 21,675-9-6 against only Rupees 47-3-7 in Fasli 1284. The greater portion, viz., Rupees 20,910-14-8, was granted in Caroor owing to the failure of freshes in the Ambravathy. The shavi was carefully inspected in every instance, the worst villages at the end of the river being seen by myself.

The decrease under cowle remissions is due to the progressive rates charged as specified in the cowles.

The decrease in No. I, Item No. 4, is due to some of the lands held on Pancham Hissa grass tenure having been cultivated and charged with full assessment. No. 2 under the same item is the remission of the difference between nunjah and punjah assessment on account of nunjah lands cultivated with dry crops owing to insufficiency of water.

Items Nos. 3 and 5 are of usual occurrence and call for no remarks.

Item No. 6, "*Remission of Water-tax.*"—This item is newly entered this year with reference to the Proceedings of the Board of Revenue, dated 17th May 1875, No. 1,320. In the previous fasli lands irrigated by means of picottahs fixed on the banks of rivers were charged with first-class water-rate according to the new rules, but during the fasli under report lands similarly irrigated were only charged with the second-class rate as per your Memorandum, No. 400, dated 24th April 1875. This accounts for the reduction in the water-rate as entered under the head "Remissions."

24. The annexed abstract of Statement No. 5 exhibits the particulars of "Land Revenue, Miscellaneous":—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jodi on Sundry Inams, personal	17,495 13 5	17,493 13 5	... ...	2 0 0
2. Tax on trees on unassessed land	405 2 9	407 6 9	2 4 0	... ...
6. Lands cultivated but not included in Jamabandi	1,275 11 4	1,157 14 8	... ...	117 12 8
9. Cultivation of Poramboke lands	1,941 1 8	1,654 12 0	... ...	286 5 8
Lands cultivated without authority	1,629 1 7	703 6 5	... ...	925 11 2
12. Grazing tax or grass-rent	56 6 2	60 6 2	4 0 0	... ...
16. Collection from Village Service Inam for offices vacant.	357 13 5	*6 5 4	... ...	351 8 1
17. Revenue from sequestered Inams	74 6 6	72 14 8	... ...	1 7 10
31. Rent on fruit trees	122 12 0	118 2 0	... ...	4 10 0
40. Commission on the sale of distrained property attached for arrears of rent under *Act VIII of 1865*	... ...	1 5 6	1 5 6	... ...
43. Revenue fines	315 13 7	77 14 0	... ...	237 15 7
44. Savings and Refunds	... ...	0 4 1	0 4 1	... ...
45. Excess collection over the demand	110 7 0	13 3 2	... ...	97 3 10
46. Water-tax on Zemindari, Inam, &c., lands	3,201 9 7	3,156 5 6	... ...	45 4 1
51. Other Items—				
Tirvajasty on Village Service Inam lands	318 13 1	296 13 3	... ...	21 15 10
Water-tax on Poramboke lands	0 3 11	0 3 11	... ...	... ...
Sale proceeds of kist receipts	23 19 0	33 3 0	9 9 0	... ...
Do. of village manuals	0 8 0	0 8 0	... ...	... ...
Do. of plans	10 7 8	16 0 9	5 8 4	... ...
Do. of purses	0 6 3	0 7 6	0 1 3	... ...
Do. of grass	18 10 0	23 0 0	4 6 0	... ...
Quit-rent on building sites	34 9 5	242 10 1	208 0 8	... ...
Assessment of lands sold to the Railway Company	... ...	14 6 1	14 6 1	... ...
Process fees under Act II of 1864	... ...	1 3 0	1 3 0	... ...
Amount collected from a Taluq peon out of his salary for the time he was absent from duty	... ...	3 1 9	3 1 9	... ...
Sale of trees on darkhast lands	... ...	57 4 0	57 4 0	... ...
Sale of a tin-box or a case which contained Kerosine oil	... ...	2 5 3	2 5 3	... ...
Total ...	27,393 7 4	25,615 3 6	313 10 11	2,091 14 9
Net...	... ...	... ...	... ...	1,778 3 10

* This sum should not have been entered under this head. The Sub-Collector's attention is called to this point.
(Initialled) A. W.

25. The decrease of Rupees 2 in Item No. 1 is owing to a Kazee Inam in the village of Chennamputty in Bowany Taluq having been sold for arrears due for Faslis 1283 and 1284. The land was bought in at a nominal price on behalf of Government for want of bidders.

The other items call for no remarks.

26. With reference to the Proceedings of the Board of Revenue, dated 31st March 1869, No. 2,070, two statements are subjoined showing the particulars of water-tax collected on Inam lands :—

Statement showing the amount of Water-tax collected as Second crop assessment on one crop Inam Nunjah.

Taluq.	Extent in Cawnies.	Whether the Crop raised is Nunjah or Punjah.	Rate per Cawny.	Amount of Water-tax.
			Rs. A. P.	Rs. A. P.
Darapuram ...	29 4 1	Nunjah	3 8 0	102 5 0
	4 7 0	Punjah	1 12 0	7 12 3
	1 2 0	Nunjah	7 0 0	7 14 0
	2 0 0	Do.	3 8 0	7 0 0
		Punjah	1 12 0	3 8 0
				10 8 0
	14 2 2	Nunjah	3 8 0	49 8 9
	1 3 2	Punjah, two crops	3 8 0	4 4 3
Caroor...	0 6 0	Nunjah	Total ... 3 8 0	182 4 3 1 5 0
				183 9 3

Statement showing the amount of Water-tax collected on Inam Punjah lands irrigated from Government sources.

Taluq.	Extent in Acres.	Whether one crop or two crops.	Rate per Acre.	Amount of water-tax.
			Rs. A. P.	Rs. A. P.
Erode	183 39	Nunjah, two crops	6 0 0	1,104 0 11
	316 65	Do. one crops	4 0 0	1,266 15 2
Darapuram	1 79	Do. do.	4 0 0	8 0 0
Caroor	4 0	Do. two crops	6 0 0	24 0 0
Erode	10 0	Punjah, one crop	2 0 0	20 0 0
	1 75	Nunjah, two crops, by picottahs ...	4 8 0	9 12 0
	116 54	Punjah do. by do.	3 0 0	352 0 1
	1 50	Do. one crop, by do.	1 8 0	2 4 0
Darapuram	3 82	Do. two crops, by do.	3 0 0	12 0 0
	3 11	Do. one crop, by do.	1 8 6	5 4 0
	5 50	Nunjah, two crops, by do.	4 8 0	24 12 0
Carcor	9 0	Do. one crop, by do.	4 8 0	40 8 0
		Punjah, do. by do.		
	2 0	Do. two crops, by do.	3 0 0	6 0 0
	0 46	Do. one crop, by do.	1 8 0	0 11 6
		Second Class Irrigation.		
Erode	9 16	Punjah, one crop, by picottah ...	1 2 0	10 2 0
Darapuram	12 66	Do. two crops, by do.	2 4 0	29 4 0
	9 55	Do. one crop, by do.	1 2 0	11 4 0
Bowany	4 50	Nunjah, one crop, by do.	3 6 0	15 3 0
	12 79	Punjah, do. by do.	2 4 0	28 12 5
				2,970 13 0
		Grand Total of two Items ...	... ...	3,154 6 3
		Add to this ...	... ...	1 15 3
				3,156 5 6

The entry of Rupees 1-15-3 added to the second statement is accounted for as follows :—

Certain Inam land consisting of Cawnies 0-9-3 which hitherto was irrigated by baling from a Government source of irrigation, and consequently assessed at a rate lower than similar lands of the village, was irrigated directly in Fasli 1285 and charged Rupees 1-15-3 additional as "Tirvajasti."

27. Statement No. 6 shows the Demand, Collection, and Balance of the Polliputs.

28. Statement No. 7.—Out of the entire demand of Rupees 11,83,968-6-9 from all sources of revenue for Fasli 1285, a sum of Rupees 11,08,012-6-10 was collected within the fasli, leaving a balance of Rupees 75,955-15-11. This balance on the 1st instant was reduced to Rupees 8,263-11-6. The adverse nature of the year made collections very difficult.

29. A comparative abstract of collections according to Form B is annexed:—

Items.	Fasli 1284.				Fasli 1285.				Increase.		Decrease.	
	Arrears.	Current.	Total.		Arrears.	Current.	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.	
Land Revenue.												
Permanently settled.	258 5 3	4,908 0 0	5,166 5 3		253 5 3	5,166 5 3	5,424 10 6		258 5 3		... ...	
Ryotwar	69,962 1 8	9,84,324 15 11	10,54,287 1 7		93,366 5 9	9,93,109 6 5	10,86,475 12 2		32,188 10 7		... ...	
Miscellaneous	6,290 8 7	16,131 4 11	22,421 13 6		11,166 7 4	17,561 15 11	28,728 7 3		6,306 9 9		... ...	
Sale proceeds of Pallapatty Tank bed...	... ...	... ...	... ...		... ...	5,735 0 0	5,735 0 0		5,735 0 0		... ...	
Total ...	76,510 15 6	10,05,364 4 10	10,81,875 4 4		1,04,791 2 4	10,21,572 11 7	11,26,363 13 11		44,488 9 7		... ...	
Abkari	4,000 0 0	74,996 8 9	78,996 8 9		2,000 0 0	24,732 14 3	26,732 14 3		... ...		52,273 10 6	
Stamps	... ...	62,725 7 0	62,725 7 0		... ...	61,716 13 0	61,716 13 0		... ...		1,008 10 0	
Total ...	81,410 15 6	11,42,186 4 7	12,23,597 4 1		1,06,791 2 4	11,08,012 6 10	12,14,803 9 2		44,488 9 7		53,282 4 6	
Net ...	... ...	... ...	... ...		... ...	... ...	... ...		... ...		8,793 10 11	

30. Statement No. 8 shows the collection on account of arrears of all sources of revenue.

It will be seen that out of Rupees 1,11,281-15-4 outstanding at the beginning of Fasli 1285 under all sources of revenue, Rupees 1,06,791-2-4 have since been recovered, leaving a balance of Rupees 4,490-13-0 at the close of the fasli which was reduced by subsequent collections to Rupees 4,461-5-7. This is composed of the following items:—

	Rs.	A.	P.
(1.) Recoverable	2,242	4	5
(2.) Doubtful	359	15	10
(3.) Irrecoverable...	1,859	1	4
Total...	4,461	5	7

The last item includes Rupees 963-8-7 which was recommended to be written off the accounts in my Jamabandi report of Fasli 1284. The remainder, Rupees 895-8-9, is the assessment on lands of defaulters sold and bought in by Government. I request that this sum of Rupees 1,859-1-4 may be recommended to be written off the accounts.

31. The extent to which coercive process was employed in the collection of revenue is shown in the subjoined statement:—

Process issued.		Amount of arrears for which movable or immovable property was attached.	Amount of arrears for which property was sold.	Property sold.			
				Land.		Personal property.	
Number of Ryots.	Amount of arrears.			Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
20,600	1,42,180 13 9	5,165 15 3	1,515 15 9	38 7 0	324 10 0	90 0 0	147 10 6

32. Village and Taluq Accounts.—These accounts were examined during the settlement and were found generally satisfactory. Several trifling errors were pointed out and rectified.

33. Lands acquired by Public Servants.—Annexed is a statement of lands acquired by Public Servants during the fasli under report:—

Name of the Public servant.	Land where situated.		Whether Nunjah or Punjah.	Extent.	Assessment.	How acquired.
	Taluq.	Village.				
					Rs. A. P.	
Sreenivassa Rao, 3rd Gumasta, Caroor Taluq.	Caroor ...	Caroor ...	Nunjah ...	0 66	2 3 3	By purchase.
			Punjah ...	3 82	1 12 2	By durkhast.
Kasim Mulk Sahib, 7th Gumasta, Caroor Taluq.	Do. ...	Thandoni ...	Do. ...	0 89	0 13 2	By purchase at Court's sale.
Rama Rao, 7th Gumasta, Bowany Taluq.	Bowany ...	Chennampatty	Do. ...	6 33	3 14 3	By durkhast by his father.
B. Subramaniya Moodelly, Deputy Tahsildar of Perundorai, Erode Taluq.	Sattimungalam.	Agraharakkarai.	Nunjah ...	0 22	43 2 2	By purchase.
Raghavendra Rao, Gumasta, Erode Taluq.	Erode ...	Veerasengily.	Punjah ...	23 92	41 1 6	By durkhast.
Khajah Khader Mohiden Sahib, 1st-Class Revenue Inspector, Erode Taluq.	Do. ...	Vendipoliem.	Nunjah ...	1 18	14 5 8	By purchase.

34. The following statement shows the principal sources of irrigation in the sub-division :—

Taluq.	Irrigation Work.	Ayacut after deducting Inam.		Cultivation.		
		Extent.	Assessment.	Extent.	Assessment.	Assessment of Collections.
			Rs.		Rs.	Rs.
Erode	Tanks	1,499	9,535	1,605	6,463	2,007
	Noyel River	141	631	130	589	353
	Nallar River	126	493	104	405	190
	Calingaroyen channel branching from the Bowany River	7,980	87,614	7,926	86,844	86,581
Darapuram ...	Channels branching from the Ambravatty	6,551	60,953	6,512	60,736	56,284
	Tanks	367	1,725	296	1,427	813
Caroor	Channels branching from the Ambravatty	9,178	56,563	8,755	53,575	31,258
	Channels branching from the Cauvery	4,264	33,457	4,129	32,761	32,690
	Jungle stream	554	2,362	551	2,228	764
	Tanks	832	4,052	757	3,716	3,430
Bowany	Tanks	2,279	12,776	1,384	7,862	3,765

35. No ruined tanks were made over to individuals during the fasli.

KANGAYAM, (Signed) G. McWATTERS,
18th September 1876. Acting Sub-Collector.

Exd. W. J. Lewis.

SETTLEMENT REPORT

OF

NILGIRIS.

I HAVE the honor to submit a Report on the Revenue Settlement of the Nilgiri District for Fasli 1285 (1875-76), accompanied by the prescribed statements.

2. VILLAGES AND STATIONS AT WHICH THE SETTLEMENT WAS MADE.—With the exception of the Paranganad Division the settlement of the district was made by myself. The following statement supplies information on the stations at which the settlement was made and the dates:—

Names of Officers.	Villages.	Places where Settlement was made.	Places where Puttas were distributed.	Time occupied by the Settlement.
J. R. Cockerell, Esq., Commissioner.	Koondahs	Avalanche.	Avalanche ...	4th Mar. 1876.
	Todanad			
	Boothinuthum, Sembanuthum and Seegoor.	Ootacamund.	Ootacamund ...	29th May „
	Mekenad	Ootacamund.	Octacamund ...	21st June „
H. T. Knox, Esq., Assistant Commissioner.	Paranganad and Kombay..	Kotergherry.	Kotergherry ...	15th „ „

3. NUMBER AND TENURE OF VILLAGES.—The subjoined statement shows that no change in the number and tenure of the villages occurred during the year :—

——		Number of Villages.	Number of Hamlets.
Ryotwar.	Cultivated	17	401
	Deserted	...	...
	Total ...	17	401
Shrotriem and Jaghire...		...	...
Poliput		...	...
Total for Fasli 1285.	Cultivated.	17	401
	Deserted...	...	...
Total for Fasli 1284.	Cultivated.	17	401
	Deserted...	...	...
	Total ..	17	401

4. A statement is added to exhibit the distribution of puttas in comparison with the previous fasli:—

Faslis.	Total number of Puttas for Land Revenue and Miscellaneous.	Puttas not Renewed.			Renewed or fresh Puttas issued.	Percentage of Column 6 on Column 2.
		Puttas which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1284	3,036	2,805	...	2,805	231	7·60
1285	4,108	1,652	...	1,652	2,456	59·77
Increase ...	1,072	...	...	...	2,225	...
Decrease ...	...	1,153	...	1,153	...	...

One thousand and seventy-two new puttas were issued during the year, of which 879 pertain to the Ootacamund and 183 to the Kotergherry settlements. The Registers of these settlements were received from the Survey Department, the former in October and the latter in December 1875. Puttas were issued on the same principle as that adopted in the case of the Coonoor settlement, and reported and approved by the Board of Revenue. Of Ootacamund the Deputy Superintendent of Revenue Survey writes:—"The area of the settlement is 19,297 Acres (about thirty square miles). Of the whole area 10,280 Acres are held on eight different tenures, 3,038 Acres Government reserve, and 5,380 Acres Government waste land. The excess discovered by survey is on the quit-rent lands very little, only 12 per cent., but on the Badagas puttas 64, and on the Toda puttas 141 per cent."

The following facts are recorded in a letter from the same officer on the Kotergherry settlement:—"The area of the settlement is 7639·11 Acres (about twelve square miles). Of the whole area 5,470 Acres are held on five different tenures, 350 Acres Government reserve, and 1,817 Acres Government waste land. The excess discovered by survey is on the quit-rent lands very little, only 19 per cent., but on the puttas 61 per cent."

The Register for the Mekenad Division was also received during the year under report, and the opportunity was taken to revise the assessments in accordance with the survey measurements. Notwithstanding the additional work imposed by this arrangement on the village and Huzur establishments the revision was accomplished within the fasli. The survey was carried out under sanction of Government—*Vide* their Proceedings, No. 878, of 15th June 1870.

The Deputy Superintendent of Revenue Survey reports:—"The Mekenad Division contains 92½ square miles, of which about 36 square miles is held on putta, 5 square miles on other tenure, 1,100 Acres Government reserves (swamp, forests, streams, &c.), and 50 square miles is Government waste land. On putta lands in Mekenad the survey shows an increase of very nearly 80 per cent."

The revision made under Board's Standing Order, No. 122, has had the effect of increasing the beriz of this division from Rupees 3,925-8-9 to Rupees 6,836-5-4.

Renewed puttas were issued for lands found in excess or deficient of the registered extent, and are included in the figure given in Column 6 of the above statement.

5. Season and Sanitary State of the District.—"The season of 1875-76 was very unfavorable for agricultural operations in general, and coffee and tea in particular. The first showers fell early last spring and brought out a heavy blossom on coffee, the greater portion of which fell off from the drought which followed. The failure of the south-west monsoon caused short crops and unusually light coffee. The result was a ton of coffee took so much as 108 instead of the usual number of 88 to 90 bushels. On the Kotergherry side the borer and leaf disease were very prevalent. At the end of October a heavy storm occurred, which caused land slips and considerable damage to the roads and bridges. The frost during the last season was exceptionally severe. Mr. Melvor states it was more destructive in its effects than any that has occurred for the last fifty years. Badaga cultivation suffered from drought. Dry grains yielded one-fourth of a crop, and potatoes totally failed."

The public health was on the whole good except in the latter months of the year. Diarrhœa appeared in a virulent form in both the Jails, and there was a good deal of diarrhœa and fever outside. This was owing to the unusual season. The spring months of the year were exceptionally dry and there was no lull in the steady below of the north-east winds. Coonoor and Kotergherry were even less healthy than Ootacamund. Cholera appeared in both places and was reported to Government. The Medical Officers, however, were disposed to believe the disease was imported as it first broke out in the premises of the Madras Carrying Company and did not spread. On the whole, with the exception of the cholera reported and some fever and hooping cough, the year was less unhealthy than might have been anticipated from the character of the season.

6. Birth and Death Statistics.—The information is furnished in a statement that accompanies this report. The number of births was 1,130 against 1,083 in Fasli 1284, of which 622 were males and 508 females against 598 and 485, respectively, for the previous year. The birth-rate was 22·83 per 1,000 of the population.

The deaths registered aggregated 1,213 against 981 in Fasli 1284. Of this number 671 were males and 542 females against 573 males and 408 females in the previous fasli.

Thirty-five casualties were from cholera. The accuracy of the Death returns under this head from the district may be open to question, as a violent type of diarrhœa is not unfrequently mistaken for cholera.

The death-rate was 24·50 per 1,000.

Seven hundred and one cases of fever proved fatal against 499 in the previous year. The excessive mortality from this cause was due to the deficiency of the rain-fall which occasioned a scarcity of water.

7. Rain-fall.—The rain-fall of the year is shown in the following statement. The average fall for the district is 44·99 inches, and the number of rainy days 94.

These figures show a deficient precipitation even when compared with the fall of the previous year, which was itself below the average :—

Months.	Ootacamund.		Coonoor.		Kaity.		Kodanad.		Mailkoondah.		Wellington.	
	Rain-fall.	Number of rainy days.	Rain-fall.	Number of rainy days.	Rain-fall.	Number of rainy days.	Rain-fall.	Number of rainy days.	Rain-fall.	Number of rainy days.	Rain-fall.	Number of rainy days.
1875, July	4·42	12	1·55	9	3·55	11	2·41	8	2·80	11	1·97	8
,, August	1·98	10	2·10	7	0·95	6	1·65	9	0·80	6	1·51	6
,, September	4·24	8	3·59	12	5·75	13	3·39	8	3·30	7	5·02	10
,, October	8·33	19	9·65	24	6·14	19	16·03	24	11·50	23	7·17	11
,, November	2·30	7	21·80	16	5·16	11	9·02	14	9·65	15	9·54	11
,, December	2·55	3	8·65	8	2·15	3	1·60	4	3·70	4	7·02	4
1876, January	...	...	...	...	...	...	...	...	...	...	...	...
,, February	...	...	...	...	...	...	...	...	...	...	...	...
,, March	2·82	6	3·60	4	3·50	5	1·12	4	3·30	4	2·66	6
,, April	1·72	6	2·90	7	3·43	8	2·60	7	1·02	9	3·65	8
,, May	4·57	11	4·35	10	5·76	13	10·50	10	2·70	9	5·94	14
,, June	1·72	5	3·75	9	3·19	7	0·55	4	0·95	8	2·42	11
Total	34·65	87	61·85	106	39·58	96	47·87	92	39·12	96	46·90	89

8. Cattle.—The mortality among cattle during the year is given below in comparison with the figures of the previous fasli :—

——	Fasli 1284.	Fasli 1285.
Bullocks	1,435	1,218
Cows	1,160	938
Buffaloes	1,641	753
Sheep	256	10
Total ...	4,492	2,919

Of this number only thirty-seven deaths are attributed to cattle disease. One attack is recorded as having occurred during the year. This occurred in the Southern Division of the district and was reported in June 1876 to Dr. Western. Drought, followed by a deficiency of fodder, accounts for the remaining mortality.

9. Deductions in consequence of Transfers.—The following statement exhibits these particulars ;—

Items.	Extent.	Assessment.
	Acres.	Rs. A. P.
1. Deficiency on remeasurement as per Survey Registers	548	296 1 8
2. Lands relinquished at Seegoor and in the Ouchterlony Valley...	75	104 3 8
3. Do. sold or transferred	553	197 4 7
4. Do. become useless or appropriated for some public purposes.	4	6 8 7
5. Do. sold for arrears of Revenue	52	31 6 6
6. Do. transferred from Iyen to Plantation	8	3 5 7
7. Do. do. from Iyen to Quit-rent...	2	3 8 5
Total...	1,242	642 7 0

The deficiency ascertained on remeasurement aggregated 548 Acres, which is compensated for by an increase of 12,472 exhibited in the following paragraph. Both results are due to the completion of the surveys already alluded to, and the revisions carried out thereupon.

Seventy-five acres of land were relinquished, 31 below ghauts on the Seegoor side where grants are made under the Durkhast rules, 36 Acres in the Ouchterlony valley being abandoned, coffee forming portions of the Seaforth, Hope, and Cusroo estates, and 8 Acres belonging to the Benhope property found to have been twice assessed by oversight.

The four acres appropriated for a public purpose are lands taken up in the construction of the Kotergherry new trace in G.O., No. 3,544, of 16th December 1874, Public Works Department.

Fifty-two acres were sold for arrears. This occurred almost exclusively at Seegoor, below ghauts.

10. Increase in the Ryots' Holdings is detailed in the following statement :—

Items.	Extent.	Assessment.
	Acres.	Rs. A. P.
1. Lands taken on durkhast in the villages of the plains on the Seegoor side and extension in the Ouchterlony Valley	163	170 12 3
2. Lands assigned under special sanction of Government—*Vide* G.O., No. 165, of 6th February 1874	2	3 0 8
and G.O., No. 334, of 2nd March 1875	14	11 9 2
3. Lands obtained by purchase or transfer	553	197 4 7
4. Do. transferred from Iyen to Plantation	279	87 8 11
5. Do. purchased under the Waste Land Rules and brought to account	56	28 4 6
6. Excess found on re-measurement as per Survey Register .. .	12,472	4,311 10 11
7. Lands assigned as compensation for land taken up for the Kotergherry new Trace	3	5 12 0
Total...	13,542	4,815 15 1

One hundred and twelve acres were taken up at Seegoor under the Durkhast rules, and 51 Acres in the Ouchterlony Valley for extension of coffee cultivation.

During the year 575 Acres were sold under the Waste Land Rules, but only 56 were brought to account on issue of title-deeds.

The revision of the settlements and of the Mekenad Division, referred to already, has resulted in an increase of 12,472 Acres. The rates charged on the increase are the same as those on which adjoining lands are held. The revision was carried out under Board's Standing Order, No. 122.

Item No. 7 refers to land compensation granted for the appropriations for the new trace to Kotergherry. Land compensation was sanctioned in Proceedings of the Board of Revenue, Miscellaneous No. 8,170, of 9th September 1875.

11. Actual Cultivation.—The following statement exhibits a decrease both in acreage under cultivation and assessment charged. The falling off is in native culti-

vation, and is due to the deficiency of the rain-fall. The spring rains of the year, as previously stated, were a total failure :—

Faslis.	Extent.	Assessment.
	ACRES.	RS. A. P.
1284...	50,611	31,765 0 0
1285...	47,476	30,439 0 0
Decrease...	3,135	1,326 0 0

12. WASTE CHARGED AND REMITTED.—These particulars are given below :—

Items.	WASTE CHARGED.		WASTE REMITTED.	
	Extent.	Assessment.	Extent.	Assessment
	ACRES.	RS.	ACRES.	RS.
Dry .. {Waste land...	29,730	14,711	...	...
{Grazing land or Punchumhissa grass land	2,696	870	...	...
Wet	40	90	...	...
Total...	32,466	15,671	...	...

Acres 15,049 of land in excess of the waste of Fasli 1284 are exhibited in the above statement. The circumstances under which so large an extent came to be classed as waste have been explained in previous paragraphs of this report.

The survey disclosed an increase in holdings, aggregating 12,472 Acres, the bulk of which was waste assessed for the first time during the year, and the foregoing paragraph shows an area of 3,135 Acres not brought under cultivation.

The grazing land brought under full assessment is 346 Acres in excess of the acreage charged in Fasli 1284. There was no wet cultivation during the year for want of water.

13. PARTICULARS OF REMISSION are given in the following statement :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Remission on grazing land or Punchumhissa grass land	578	654	76	...
2. Teerwa Cummee	98	...	...	98
3. Reduction of assessment in accordance with G.O., No. 1,656, of 22nd September 1871.	6,140	4,855	...	1,285
4. Tarum Cummee, being fixed remission on grass land, the assessment of which was reduced from 1 Rupee to 8 Annas	1,998	1,998	...	...
5. Cowle remission	467	467	...	...
6. Reduction of assessment as per G.O., No. 1,102, of 28th August 1874	...	26	26	...
7. Reduction as per G.O., No. 165, of 1st February 1874...	...	3	3	...
8. Reduction as per G.O., No. 334, of 2nd March 1875...	...	11	11	...
Total...	9,281	8,014	116	1,383

The remission on grass has been larger during the year in consequence of an increased area under grazing assessment having been ascertained by recent survey.

Item No. 3 shows a decrease to the extent of Rupees 1,285. Year by year the temporary remissions under G.O., No. 1,656, of 22nd September 1871, are reduced as a larger number of estates by lapse of time become liable to taxation.

Item No. 4 is the fixed remission under the order consequent upon the permanent abatement of the rate on grass land from 1 Rupee to 8 Annas per acre. The item is ordered by Proceedings of the Board of Revenue, No. 1,769, of 26th October 1875, to appear in the annual accounts as a permanent remission.

Item No. 5 is the assessment on the grant to Mrs. Rae, free for seven years, at Sholoor as per G.O., No. 1,435, dated 16th December 1873, and on the assignments for firewood cultivation made for a similar period of free tenure under sanction conveyed in G.O., No. 2,228, dated 30th July 1869. The latter grants have another year to run when the demand for land revenue will accrue.

14. PARTICULARS OF LAND REVENUE, MISCELLANEOUS, are given below :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
9. Tax on trees	7	7	...	...
6. Land cultivated but not included in the Jamabundy	1,802	693	...	1,109
43. Revenue fines	1	3	2	...
47. Quit-rent on bungalows and gardens ...	4,302	4,644	342	...
Do. paid by squatters at Ootacamund and Coonoor	195	417	222	..
Retrenchment against the Assistant Commissioner in the item of fixed tentage...	54	...	...	54
Sale proceeds of waste land	7,194	3,500	...	3,694
Sundries, including surplus collections ...	...	3	3	...
Total ...	13,555	9,267	569	4,857

Item No. 6 represents the collection of the fifth sexennial instalment of arrears of Land Revenue due on the Karteri estates in accordance with G.O., No. 1,353, of 11th August 1871. The falling off is in consequence of the non-payment within the fasli of this claim, amounting to Rupees 1,091, upon the Sutton and Woodland estates. The money was recovered and credited in July.

Item No. 47, Quit-rents, show an advance of Rupees 564, of which Rupees 342 arises from increase on remeasurement of existing holdings, and Rupees 222 on native building sites in Ootacamund and Kotergherry appropriated by a class of settlers known as "Squatters." The rates adopted in making these assessments are those laid down in G.O., No. 1,627, of 20th September 1871.

From Sale of waste land Rupees 3,500 were realised. The bulk of this sum was paid as instalments in accordance with No. XV of the Waste Land Rules. Rupees 1,453 were paid by a native as the second instalment for a block of land adjoining the Thayamullay estate, Rupees 638 was the second instalment on land at Billicul, and Rupees 1,055, the 10 per cent. deposit on a sale that took place during the year under G.O., No. 774, dated 20th May 1875.

15. Extent of Land cultivated with Special Products.—The following statement exhibits the acreage under cultivation of special products, such as tea, coffee cinchona, potatoes, and the ordinary native grains in comparison with the previous fasli. It will be observed that, except in the case of tea and coffee, there is a falling off in the extent brought under cultivation in every native product. This is explained by the unfavorable character of the season already noticed. As observed in previous reports these statistics are not even approximately accurate. Large areas are annually put under tea and coffee, which the moderate extensions noticed cannot accurately represent:—

——	Fasli 1284.	Fasli 1285.	——	Fasli 1284.	Fasli 1285
	ACRES.	ACRES.		ACRES.	ACRES.
Tea	2,029	2,932	Other food grains ..	1,080	588
Coffee	11,654	12,593	Potatoes	1,744	754
Cinchona	1,311	1,311	Horse-gram	107	67
Raggy	4,107	3,430	Mustard	478	355
Koraly	16,533	15,728	Vendiem	177	144
Samay	5,432	4,662	Opium	68	66
Wheat	3,227	3,199	Vegetables	178	169
Ganjee	4,355	3,761	Other crops	478	394

16. Abstract Statement showing the General Result of Land Revenue Settlement in comparison with the preceding year under the three heads of Ryotwar, Plantation, and Miscellaneous.—A comparative abstract of cultivation and settlement according to Form A, furnished with the Board's Circular Memorandum of 14th August 1866, No. 787, is subjoined:—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	67,602	41,847	79,902	46,020	12,300	4,173	...	..
Wet	40	90	40	90	...	...	...	...
Total...	67,642	41,937	79,942	46,110	12,300	4,173	...	...
Land Cess	...	2,190	...	2,485	...	295	...	...
Total...	...	44,127	...	48,595	...	4,468	...	...
Deduct Remission.								
Land Cess	...	2,190	...	2,485	...	295	...	...
Village Service Fund	...	162	...	162	...	...	...	...
Other Remissions particularized in Statement No. 4.	...	9,281	...	8,014	...	...	...	1,267
Total...	...	11,633	...	10,661	...	...	...	972
Remaining Beriz	...	32,494	...	37,934	...	5,440	...	...
Add Miscellaneous items...	...	13,555	...	9,267	...	...	...	4,288
Total ..	...	46,049	...	47,201	...	1,152	...	...

The statement exhibits a net increase under all heads of Rupees 1,152 over the revenue of the previous fasli. Under Ryotwar there has been an increase of Rupees 4,173. This is the charge on the additional acreage of occupied land ascertained by the survey of the Mekenad Division and of the settlements previously noticed.

The reduction of remission exhibited in Statement No. 4 in comparison with corresponding items for Fasli 1284 is due in a great measure to a larger number of estates having become liable to assessment on the expiration of the five years' free tenure sanctioned in G.O., No. 1,656, of 22nd September 1871.

The decrease in the item of Miscellaneous revenue is due to the decrease in the proceeds of waste lands, which, as already observed in paragraph 14 *ante*, fell from Rupees 7,194 to Rupees 3,500, and the non-payment within the fasli of the fifth instalment due on the Sutton and Woodland estates. These contingent items counterbalance the permanent increase under Ryotwari during the fasli under report.

17. The Land Revenue for the year is Rupees 37,934-5-11, being Rupees 5,441 in excess of that for the previous year, and Rupees 11,180 in excess of the average of the previous ten years:—

	Beriz. Rs.	A.	P.
Fasli 1275...	23,729	7	9
„ 1276...	24,664	14	5
„ 1277...	27,109	4	0
„ 1278...	29,573	12	5
„ 1279...	29,478	13	7
„ 1280...	29,845	10	2
„ 1281...	24,750	1	11
„ 1282...	22,112	6	5
„ 1283...	23,790	15	8
„ 1284...	32,493	13	10
Total...	2,67,549	4	2
Average...	26,754	14	10
Fasli 1285	37,934	5	11

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

——	Total Ayacut.		Deduct.						Remainder under Cultivation.		
			Inam.		Government waste and Patent waste remitted.		Total.				
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Actual revenue after deducting remission.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS	RS.
Jungle stream.	292	806	...	...	252	716	252	716	40	90	90

19. Sundry Sources of Revenue.—The revenue under Sundry sources gives a total increase of Rupees 29,329. With Fasli 1285 the Excise system came into operation in the district, superseding sale by auction under which the monopoly was worked hitherto. Messrs. Arathoon and Co. were the successful competitors for the triennial lease, which will expire on the 30th June 1878. The amount entered in the following statement exhibits the receipts of eleven months only, as, under the terms of the lease, the instalments for each month fall due on the 25th of the succeeding month. The

actual duty paid for the twelve months into the Treasury was Rupees 87,285-13-6, and the quantity excised was 32,800 Imperial gallons of spirits of various strengths. As a separate report on the excise will shortly be submitted in accordance with Proceedings of the Board of Revenue, No. 2,639, dated 21st September 1875, I have merely to observe that the credits for the year from this source show an increase over the actuals of Fasli 1284, amounting to Rupees 14,604. The beer excise has also been a financial success. G.O., No. 170, Revenue Department, of 2nd February 1875, directs the enhancement of the excise on beer from 1 Anna to 4 Annas per Imperial gallon, leaving the breweries for local or foreign consumption. The proceeds from this source alone have been Rupees 18,994 against Rupees 6,022 in the previous year. The increase has aggregated 12,972 Rupees. The quantity of beer excised was 79,881 Gallons against 94,530 in Fasli 1284. It may not be out of place here to remark that the increase of duty has been attended by a diminution of consumption to the extent of 14,649 Gallons.

Liquor license fees realized Rupees 990 during the year.

The realizations from Court Fee stamps have been Rupees 2,844 in excess of the previous year. This may be attributed in part to greater activity in the Courts and to enforcement of fe s on petitions presented to Revenue Officers.

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkári revenue	65,600	80,204	14,604	...
Miscellaneous	8,347	20,013	11,666	...
Total...	73,947	1,00,217	26,270	...
Non-Judicial stamps	7,428	7,696	268	...
Court Fee stamps	9,681	12,525	2,844	...
Miscellaneous	104	51	...	53
Total...	91,160	1,20,489	29,329	...

20. An Abstract showing the Revenue from both Land Revenue and Sundry Sources is given below :—

Items	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land revenue	46,049	47,201	1,152	...
Sundry sources	91,160	1,20,489	29,329	...
Total...	1,37,209	1,67,690	30,481	...

The entire revenue, both from land and sundry sources during Fasli 1285, amounts to Rupees 1,67,690, showing an increase of Rupees 30,481, or 22 per cent. over the revenue for Fasli 1284. It has been already observed under what particular heads the increases have accrued.

21. The interest account amounts to Rupees 98-15-1, which has accrued entirely on instalments of purchase money payable according to Rule XV in three years.

22 Demand, Collection, and Balance of all Sources of Revenue are shown in the following statement :—

Items.	Demand for Fasli 1285.	Collection within the Fasli.	Balance on the 30th June 1876.	Subsequent collections up to 30th September 1876.	Balance still due.
	RS.	RS.	RS.	RS.	RS.
Ryotwar	37,934	30,306	7,628	6,088	1,540
Miscellaneous	9,267	7,959	1,308	1,177	131
Total ...	47,201	38,265	8,936	7,265	1,671
Abkári Revenue	1,00,217	1,00,217	...	...	...
Stamp Revenue	20,272	20,272	...	...	...
Total ...	1,67,690	1,58,754	8,936	7,265	1,671

The outstandings which are brought down to the 30th September amount to Rupees 1,671, of which Rupees 1,540 pertain to Ryotwar. It will be observed that on the 30th June the uncollected balance was considerable. This is due to the increase in revenue arising on the revision of assessment in the Mekenad Division and in the settlements. The ryots on whom the claims fell rather late in the fasli were not prepared for the additional demand, and time had to be allowed to enable them to meet it. The collections of the three following months show that they have not been blameably tardy in meeting their obligations. Of the balance, Rupees 1,671, outstanding on 1st October Rupees 620 pertain to Mekenad, Rupees 325 to Todanad, Rupees 250 to the low lands adjacent to Seegoor, from which the collection of revenue has always been attended with delay, but more especially during the fasli under report, consequent on the resignation of one of the Monigars and the nomination of a successor who has experienced difficulty in collecting the revenue owing to want of local knowledge. It may here be remarked that in consequence of the unhealthiness of the country around Seegoor a village officer is no easy matter to find. Rupees 237 are outstanding against the Koters, whose petition for a remission of the claim is still under consideration of Government—*Vide* Proceedings of the Board of Revenue, dated 9th August 1876, No. 6,744. Strenuous efforts are being made to collect the balance, and it is confidently hoped all recoverable sums will come in very shortly.

23. Demand, Collection, and Balance of Arrears are given below :—

Items.	Arrears at the beginning of the Fasli.	Collections within the Fasli.			Balance on the 30th June 1876.	Subsequent collections.	Balance.
		Collection.	Remission.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue ... Ryotwar	679	413	186	599	80	...	80
Land Revenue ... Miscellaneous	248	238	1	239	9	...	9
Total...	927	651	187	838	89	...	89
Abkári revenue	...	...	...	...	...	...	...
Stamp revenue	...	...	...	...	...	...	...
Total ...	927	651	187	838	89	...	89

No remissions were written off during the year. The recommendation to write 65 Rupees off the accounts as irrecoverable in the report of Fasli 1284 did not receive sanction within the fasli. This sum is consequently included in the remission now

recommended, to which Rupees 24 should be added, making the total remission for Faslis 1284 and 1285 Rupees 89, for which sanction is solicited.

24. A Comparative Abstract of Collections is appended:—

Items.	Last Fasli.			Current Fasli.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	206	32,058	32,264	413	30,306	30,719	...	1,545
Miscellaneous...	67	13,317	13,384	238	7,959	8,197	...	5,187
Total ...	273	45,375	45,648	651	38,265	38,916	....	6,732
Abkári Revenue	1,903	73,947	75,847	...	1,00,217	1,00,217	24,370	...
Stamp Revenue	...	17,213	17,213	...	20,272	20,272	3,039	...
Total ...	2,173	1,36,535	1,38,708	651	1,58,754	1,59,405	20,697	...

The collections under Land Revenue have not been as forward during the fasli under report as in Fasli 1284. This backwardness has been accounted for in previous paragraphs and need not here be repeated. Realizations under Abkári and Stamps have been in excess of corresponding items in Fasli 1284, and completely neutralize the falling off under Land Revenue and Miscellaneous so as to show an excess of Rupees 20,697 over the receipts of the previous year.

25. Demand, Collection, and Balance under Land Revenue are shown in the annexed statement:—

Items.	Demand for Fasli 1285.	Collections within the Fasli.	Balance.	Subsequent collections up to 30th September 1876.	Balance.
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.
Ryotwar.					
Lands held by Burghers and other Hill tribes ...	20,561	14,187	6,374	5,306	1,068
Do. by Europeans, East Indians, &c., for tea, coffee, and cinchona plantations, and other agricultural purposes	17,373	16,119	1,254	782	472
Total...	37,934	30,306	7,628	6,088	1,540
Miscellaneous.					
Quit-rent on house property	4,644	3,447	1,197	1,112	85
Do. on native houses	417	309	108	62	46
Land cultivated but not included in the Jammabundy	693	693	.....	.....	.....
Tax on trees...	7	4	3	3	.....
Revenue fines	3	3	.....	.....	.....
Amount retrenched	2	2	.....	.....	.....
Surplus collections	1	1	.....	.....	.....
Sale of waste lands	3,500	3,500	.....	.....	.....
Total...	9,367	7,959	1,308	1,177	131
Grand Total...	47,201	38,265	8,936	7,265	1,671

The outstandings have been fully explained in other parts of this report.

26. Remission recommended to be written off.—The amount now recommended to be written off is Rupees 89, of which Rupees 24 have, during the fasli under report been ascertained to be irrecoverable. Rupees 65 were proposed for remission in Fasli 1284. This sum was not expunged from the accounts by reason that orders to do so were not received during the year 1285:—

Items.	Recommended for remission in Settlement Report for 1284.	Now recommended for remission	Total.
	Rs.	Rs.	Rs.
Due from deceased ryots	...	...	...
Do. absconded ryots... ...	...	...	...
Do. pauper ryots	...	...	...
Other causes	65	24	89

27. Irrecoverable Arrears struck off the Accounts.—Rupees 188 were struck off the accounts, being the irrecoverable arrears recommended to be written off in Fasli 1283. The item was not disposed of in Fasli 1284 for reasons stated in paragraph 27 of my Settlement Report for that year.

28. Coercive Process.—The number of defaulters against whom process was issued was 60 for arrears amounting to Rupees 154. The number of defaulters whose property was attached was 32 for Rupees 128 due. In eleven cases sales took place and realized Rupees 33 on property valued at Rupees 84.

29. Charges.—The following table exhibits the charges of the Revenue Department in comparison with similar items for the previous year:—

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Refund of revenue	.....	.....	.....	.....
Salaries and Expenses.				
Commissioner's and Assistant Commissioner's salaries	13,312	14,165	853	.....
Tentage and house-rent	2,028	1,974	.....	54
Huzur and Taluq establishment	11,790	11,914	124	.....
Saderward	60	63	3	.....
Contingent charges	1,319	1,051	.....	268
Miscellaneous...	497	905	408	.....
Total...	29,006	30,072	1,388	322
Abkári charges	.....	99	99	.....
Stamp discount and contingencies	363	393	30	.....
Total...	29,369	30,564	1,195	.....

The excess expenditure under Salaries was due to Mr. Grigg being confirmed in the office of Assistant Commissioner.

The increase under Miscellaneous arose from a larger number of State telegrams despatched in connection with the expected visit of His Royal Highness the Prince of Wales.

30. Examination of Village Accounts.—I examined some of the village accounts at the Jamabundy and found they were well kept.

31. A statement is subjoined showing the extent of land held by public servants employed in the district:—

Names.	In this District.		In other Districts.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rs. A. P.		Rs. A. P.		Rs. A. P.
S. Narasappya, English Head Clerk	.....	... ...	118·41	228 3 0	118·41	228 3 0
C. Venkataramaniah, Vernacular Head Clerk ...	10·28	2 3 6	24·47	37 3 10	34·75	39 7 4
C. Suthiavijaya Row, 4th Vernacular Clerk ...	.....	... ...	38·83	238 1 6	38·83	238 1 6
Narayana Iyer, 1st Revenue Inspector	102·65	28 11 5	22·28	47 14 1	124·93	76 9 6
Venkatramier, 2nd do.	.....	... ...	3·84	3 2 8	3·84	3 2 8
Total...	112·93	30 14 11	207·83	554 9 1	320·76	585 8 0

32. Remarks on the Conduct of subordinate Officers.—I have only to say on this subject that the conduct of all the officers in the district has given me satisfaction.

33. Working of the Rules for the sale of waste Lands on the Nilgiris.—During the year four sales of land by public auction took place. The extent taken up is 575·21 Acres. The land applied for during the year is about 9,000 Acres. Most of these applications were made in anticipation of abolition of sale by auction, which Government at one time were disposed to favor. The bulk of these applications has since been withdrawn, the planters not being disposed to encounter the opposition which public auction fosters. For the purpose of considering what modifications in the present rules are necessary a Commission sat during the year. The suggestions of these gentlemen are embodied in an exhaustive report, which is printed in Proceedings of Government, dated 18th February 1876. The Government expressed themselves unable to approve of all the measures proposed by the Commission. The subject is still under the consideration of Government, and it is hoped in the interests of the district that the restriction at present operating to retard the acquisition of land for planting purposes may be removed. The progress of the district must be slow unless every facility is afforded to European gentlemen to acquire land without delay.

The sum realised by the sales above referred to was Rupees 11,680-8-0 against Rupees 1,938 realised in 1284.

34. Statement showing the Demand, Collection, and Balance of Land-cess under Act IV of 1871 is subjoined :—

Items.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.
Demand	27	2,485	2,512
Collection within the fasli ...	11	1,939	1,950
Remission	14	...	14
Total ...	25	1,939	1,964
Balance...	2	546	548
Subsequent collections up to 30th September 1876...	...	418	418
Outstanding ...	2	128	130

Sanction is requested for writing off the arrears of Rupees 2 which pertain to the arrears of Land Revenue, amounting to Rupees 24, proposed to be remitted in paragraph 26 *ante*.

35. Examination of Huzur and Taluq Treasuries.—One examination of the Treasury of the Deputy Tahsildar of Coonoor occurred during the fasli. It was made in the month of June 1876 and was undertaken by my Assistant. The result was satisfactory.

Ootacamund,
21st October 1876.

(Signed) J. R. COCKERELL,
Commissioner.

292

SETTLEMENT REPORT
OF
SALEM.

I have the honor to submit my report on the Revenue Settlement of the district for Fasli 1285 (1875-76) and to transmit the prescribed statements.

2. I conducted the Jamabundi of the Trichingode and Tripatore Taluqs and a portion of the Salem Taluq; the Sub-Collector Mr. Wilkinson settled the three taluqs of his division; and Mr. LeFanu, the Acting Head Assistant, took Uttengherry and the remaining portion of Salem. The settlement of the Ahtur Taluq, as also the revision of the village establishment therein, was entrusted to the Assistant Collector Mr. Benson, and the Namkul Taluq was settled by the General Charge Deputy Collector.

3. Statement No. 1 enclosed gives the names of the settling officers, the period occupied in the settlement, the places where it was made, the number of villages in the taluqs, and the number of puttas distributed. Puttas were distributed at one or more places in each taluq.

4. Number and Tenure of Villages.—There is an increase of two in the aggregate number of ryotwari villages and a decrease of one in the number of jaghires. This was owing to the Ammanam Covil Jaghire, consisting of two villages, which had been given for two lives, and which reverted to Government, and was transferred to the ryotwari head.

5. Puttas.—The total number of puttas in the year under review, viz., 206,540, was in excess of that in the previous year by 1,781. This shows a gradual increase in cultivation, consequent upon the re-action following the throwing up of the lands by the introduction of enhanced rates under the new settlement.

6. Out of the whole number of puttas 12,889 changed hands, 18,157 were issued afresh, and 175,494 remained unaltered.

7. Season.—The season was unfavorable for both dry and wet cultivation. The rains were scanty and partial, and failed when most needed. The outturn was below half the average, and altogether it has been a bad year for man and beast.

8. The annexed abstract statement exhibits the average rainfall of the district in each month from April 1875 to March 1876 :—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April 1875	2	$3\frac{7}{9}$	October 1875	5	$8\frac{5}{6}$
May „	4	$\frac{7}{16}$	November „	1	$5\frac{4}{13}$
June „	2	7	December „	...	$1\frac{1}{3}$
July „	1	$2\frac{3}{16}$	January 1876	...	...
August „	3	$2\frac{7}{12}$	February „	...	...
September „	3	$2\frac{7}{8}$	March „	...	$4\frac{2}{3}$
Total ...	16	$8\frac{5}{16}$	Total ...	7	$9\frac{15}{32}$
			Grand Total ...	24	$8\frac{13}{32}$

9. There was an almost entire failure of the monsoons, both south-west and north-east. In September and October the rainfall was less than half that in the preceding year. The result of the failure of rain throughout the district will be seen in the large remissions granted in the year as compared with the preceding year. In the year under review there was a decrease of 15·6 inches in the rainfall.

10. SANITARY CONDITION.—The health of the district was sensibly affected by the outbreak of cholera, which again appeared after a cessation of several years, the first case occurring in August 1875. The disease spread throughout the district, the town of Salem itself being most affected by its ravages. It culminated in April last, the mortality in that month being 2,396, and has since then almost subsided. The total number of deaths from cholera was 15,739, giving a percentage of 32·5 to the total number of deaths from all causes.

11. During its prevalence medicines were distributed to all, depôts were formed, and notice thereof given, where medicines could be had at all times, and medical attendance placed within the reach of every one by the employment of professionals, vaccinators, and non-professionals on this special duty. Fumigation with tar and lime was also resorted to to a large extent and with beneficial results. Destruction of soiled clothes, burning of the cholera excreta, cleansing of streets and bye-lanes, whitewashing of houses inside and out, and the improvement of the water-supply also contributed to assuage the virulence of this dread disease.

12. Among other diseases, fever had its victims, but not so many as last year. Small-pox also prevailed to a certain extent. The mortality from these causes was as follows:—Fever, 18,505; small-pox, 516.

13. CATTLE.—The comary or the foot-and-mouth disease existed throughout the year in one part of the district or another, but not to any great extent. The rinderpest appeared in January last in the taluqs of Darampury and Kistnagherry. Scarcity of pasture for cattle was everywhere felt, but especially in the upland taluqs of the sub-division resulting in serious loss of cattle. The total number of deaths among cattle during the year was 29,333.

14. GRAIN PRICES.—The annexed statement presents a comparative view of the average prices of different grains during the last three faslis :—

Grains.	Fasli 1283.	Fasli 1284.	Fasli 1285.
	RS.	RS.	RS.
Paddy, 1st sort... ...	164	161	176
Do. 2nd sort ...	144	139	159
Cholum	169	191	218
Cumboo	156	138	172
Horse-gram	226	205	202
Raggy	122	144	182
Varagoo	79	118	123

15. From the above it will be seen that the prices of all grains have considerably risen, except horse-gram, which has slightly fallen. The general failure of the monsoons and the consequent deficiency in the outturns of the crops have mainly contributed to this increase in the prices.

16. COMMUTATION RATES.—It will be observed that the prices of all grains are above the commutation rates, which are Rupees 91-10-8 for the northern or upland taluqs, and Rupees 100 for the southern or lowland taluqs.

17. WAGES OF LABOR.—There has been no material variation under this head.

18. REVENUE SETTLEMENT.—The introduction of the new settlement having been completed two years back, the work of the department was confined in the year under review to re-demarcation of fields in the Salem, Namkul, Trichengode, and Ahtur Taluqs, and to fixing of mutah boundaries in the Darampury and Kistnagherry Taluqs.

19. RYOTS' HOLDINGS—*Statement* 3.—The area under occupation at the commencement of the fasli was acres 1,213,727, assessed at Rupees 17,94,422. Of this, acres 40,796, assessed at Rupees 38,393, were surrendered; acres 50,821, assessed at Rupees 51,064, were newly taken up during the fasli, resulting at its close in a net increase in the area of acres 3,926 and a decrease in the assessment of Rupees 17,440. This variation between the acreage and revenue is consequent upon the large remissions granted under wet, especially in the sub-division.

20. The item "Lands transferred to other heads" in enclosure A to Statement No. 3 includes lands transferred from dry to wet, and *vice versa*, lands taken for public purposes, as also the tax on grazing lands in the Oossoor Taluq, which in the new settlement were charged with full assessment, but on which, under the recent orders of the Board, a uniform rate of 4 Annas per acre is now levied.

21. ACTUAL CULTIVATION.—The extent of land actually cultivated during the fasli was acres 1,135,693, assessed at Rupees 16,73,778, showing a decrease of acres 38,951, assessed at Rupees 65,863 as compared with the preceding year. This decrease was owing to the badness of the season and the deficiency of water in the tanks.

22. WASTE REMITTED.—The large sum of Rupees 37,053, being assessment on 8,404 acres, was remitted owing to the unfavorable character of the season. Remissions were granted in all the taluqs except Ahtur and Namkul, where the wet cultivation is principally dependent on perennial streams. Under the head of dry the small amount of Rupees 3 was remitted in the Tripatore Taluq for land temporarily taken up for channel work.

23. WASTE CHARGED.—The extent of waste charged was 80,411 acres, assessed at Rupees 94,563. Most of this was dry.

24. FINAL SETTLEMENT.—The following comparative statement gives in one view the cultivation and settlement of the two faslis, 1284 and 1285.

Items.	Last Fasli 1284.		Present Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	1,118,220	12,65,763	1,128,613	12,74,955	10,393	9,192	..	..
Wet	93,928	5,20,018	87,461	4,93,386	..	..	6,467	26,632
Total ..	1,212,148	1,785,781	1,216,074	17,68,341	3,926	..	..	17,440
Water-tax.....	..	8,315	..	5,279	..	..	..	3,036
Road Fund	..	1,63,860	..	1,72,170	..	8,310	..	..
Village Service Fund	..	2,31,243	..	2,32,000	..	757	..	..
Total ..	..	21,89,199	..	21,77,790	..	..	..	11,409
Deduct—								
Road Fund	..	1,63,860	..	1,72,170	..	8,310	..	..
Village Service Fund..	..	2,31,243	..	2,32,000	..	757	..	..
Other remissions particularized in Statement No. 4	..	1,24,099	..	1,31,958	..	7,859	..	..
Total ..	..	5,19,202	..	5,36,128	..	16,926	..	..
Remaining beriz	..	16,69,997	..	16,41,662	..	..	..	28,335
Add—Miscellaneous	..	1,01,841	..	98,117	..	..	..	3,724
Total ..	..	17,71,838	..	17,39,779	..	..	..	32,059

25. The figures in the above statement exhibit an increase under dry with a decrease under wet cultivation, which has already been accounted for by the failure o rains.

26. The increase under Road Fund is due to the circumstance that, as stated in my last year's report (*vide* paragraph 29) some of the mutahs were not fully assessed within the year 1874-75, and that, therefore, part of the assessment for that year was included in the demand for the subsequent year 1875-76.

27. The slight increase under Village Service Fund has been caused by the increase in the ryots' holdings.

28. Sugar-cane, Cotton, and Indigo.—The subjoined abstract gives the particulars of cultivation of these special crops :—

Items.	Fasli 1284.		Fasli 1285.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	1,457	7,289	1,798	9,559
Cotton	20,999	24,377	12,630	16,915
Indigo	1,457	5,983	2,087	10,931

29. The marked decrease in the cultivation of cotton was principally in the mutah villages of Namkul, and was caused by the paucity of rain. The increase in indigo is due to the demand for the commodity, consequent upon the smallness of the production in the preceding year. The slight excess in sugar-cane does not call for any special remark.

30. Remissions.—The particulars of remission under all heads, except those already disposed of under "Waste remitted," were as follow :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Shavi	635	7,398	6,763	...
Palanushtam	4,087	6,139	2,052	...
Progressive Cowle Remissions	21	108	87	...
Teaggari Remissions	...	...	...	...
Fiassalcommi	...	...	...	...
Payamali	80	6	...	74
Neercooly	...	...	...	...
Total ...	4,823	13,651	8,828	...
Fixed Remissions	...	...	...	...
Fixed Cowle Remissions	6	6	...	...
Remissions on pasture lands	...	...	...	...
Total ...	6	6	...	...
Items allowed on collections or from the entire beriz of villages	...	...	...	...
Share of shrotriem proceeds	11,001	11,194	193	...
Allowance for head of villages and Kurnams, &c.	1,08,014	1,06,901	...	1,113
Dasabundum shares	255	206	..	49
Total ...	1,19,270	1,18,301	...	969
Grand Total ...	1,24,099	1,31,958	7,859	...

31. As in the case of "Waste remitted," remissions on account of "Shavi" (Rupees 7,398) were given in all taluqs, except Ahtur and Namkul, the Sub and Head Assistants' Divisions coming in for the largest share. This, as already stated, was due to the drought of the year.

32. The entry of Rupees 6,139 under "Palanushtam" represents the difference between the wet and dry assessments of lands, which have become unirrigable by the breaching and disrepair of the tanks and anicuts under which they lie. Of the whole amount, Rupees 4,120 belongs to Trichengode alone.

33. Cowle remissions were granted for lands overgrown with prickly-pear, which had been taken up for cultivation.

34. The trifling remission of Rupees 6 under "Payamali" or crops injured by water does not call for remark.

35. The item of Rupees 6 under "Fixed remissions" relates, as reported in previous faslis, to lands not brought under the new settlement, owing to the unhealthiness of their locality.

36. The decrease in contributions for village servants has arisen from the corresponding decrease in the total ryotwari beriz.

37. The increase under "Share of Shrotriem Proceeds" and the decrease under "Dasabundum Shares" do not call for any special notice.

38. Miscellaneous Revenue.—The aggregate "Miscellaneous Revenue" of the fasli amounts to Rupees 1,01,258 or Rupees 3,436 less than that of Fasli 1284 as particularized below:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue, Miscellaneous	1,01,841	98,117	...	3,724
Abkári	29	390	361	...
Stamps	2,824	2,751	...	73
Total ...	1,04,694	1,01,258	...	3,436

39. The decrease is due to two causes. Certain Inams, the quit-rent on which had hitherto been collected by Government and credited to "Land Revenue, Miscellaneous," were transferred to the Mittadars, and the quit-rents, *minus* the 10 per cent. discount allowed for cost of collection, were added to the peishcush of the estates. The collections on account of coercive processes were also less than those of the previous year.

40. Permanently Settled Estates—*Statement No.* 6.—The total number of mutahs and poliputs was, as in last year, 133; but under the head of Agraharams, &c., there is a decrease of one owing to the resumption of the Ammanam Covil Jaghire as stated in paragraph 4 (*supra*).

41. General result of Land Revenue.—The subjoined abstract gives the particulars under this head:—

Items.	Current Demand.	Balance at the end of the Fasli.	Balance at the end of August 1876.	Percentage between Columns 2 and 3.	Percentage between Columns 2 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.					
Permanently settled	4,48,453	43,096	26,466	10	6
Shrotriem Jodi	42,033	11,393	6,980	27	17
Ryotwar	16,41,662	2,38,747	1,23,369	15	8
Miscellaneous	98,117	32,628	23,095	33	25
Total ...	22,30,265	3,25,864	1,79,910	...	...
Abkári-rent	2,73,168	...	...	...	...
Toddy	1,35,530	36,929	26,425	27	19
Miscellaneous	390	...	...	...	...
Total ...	4,09,088	36,929	26,425	...	...
Stamp	1,84,121	...	...	...	...
Do. Miscellaneous	2,751	...	...	...	...
Total ...	1,86,872	...	...	...	...
Grand Total ...	28,26,225	3,62,793	2,06,335	...	...

42. Peishcush and Shrotriem Jodigay.—The increase in Mutah Peishcush and decrease in Shrotriem Jodi are due to the addition of the quit-rent on Inams, minor as well as others, to the former, and to the consequent reduction of the latter.

43. Ryotwar and Miscellaneous.—The variations under these heads have been already accounted for.

44. Abkari.—During the year the arrack and toddy leases were for the first time separated, and the excise system introduced in regard to the former. The Board having accepted Messrs. Wilson and Co.'s offer of a guaranteed revenue of Rupees 3,41,000 for arrack, they commenced business with liquor imported from North Arcot, and, after the completion of the distillery and other necessary buildings, began to manufacture liquor here on their own account. They paid Rupees 2,73,168 in the fasli on account of the guaranteed revenue, but Government having since permitted Messrs. Wilson to pay duty only on such liquor as may be issued by them, the balance of the guaranteed revenue was not recovered.

45. The quantity of liquor issued by the contractors was 105,289 gallons at 20° below proof, and the excise thereon at $2\frac{1}{2}$ Rupees per gallon exclusive of wastage at 5 per cent. amounted to Rupees 2,50,063. Hence it will be observed that Messrs. Wilson have made an overpayment of Rupees 23,105, for which credit will be given them in the current year. The whole amount paid by them has, however, been taken as the demand for fasli 1285, and the excess referred to will, therefore, have to be deducted from the demand of the present year.

46. The entry of 390 Rupees under "Abkári, Miscellaneous," is the pay of the Government guager attached to the distillery and the Police guard, for both of which, according to the terms of their engagement, the contractors are bound to contribute to Government.

47. Toddy.—The exclusive privilege of manufacturing and selling toddy was sold taluqwar by auction in March 1875 and fetched Rupees 1,39,430; but the renter of the Salem Taluq having fallen into arrears, that taluq was again put up in March last, and realized Rupees 40,000, being Rupees 11,700 less than the previous sale. The demand has, therefore, been calculated at the former rate up to March and at the reduced rent for the subsequent months.

48. The *real* demand therefore under both arrack and toddy was (Rs. 2,50,063 + 1,35,530) or Rupees 3,85,593, which is Rupees 14,643 in excess of that for the previous fasli.

49. Demand, Collection, and Balance (Current), Permanent Beriz.—The balance outstanding on 30th June against permanently settled estates was Rs. 43,096, which by subsequent collections was reduced to Rupees 26,466 at the end of August. The greater portion of the arrears stands against four mutahs for the division, of two of which the Board's sanction has been received, and they have been advertized for sale. Orders have been issued for the preparation of the division accounts of the remaining two.

50. Jodigay.—The balance under this head was Rupees 11,393 at the close of the fasli and Rupees 6,980 at the end of August. Of the latter amount nearly a third is due on the Thorapally Agraharam, which has formed the subject of another correspondence, and which has again been brought to auction. Steps have been taken for the realization of the arrears of the other Agraharams.

51. Ryotwari and Miscellaneous.—The balance under these heads at the end of the fasli was Rupees 2,71,375 and on 31st August Rupees 1,46,463. Having, as reported in my letter to the Board, dated 22nd February last, No. 40, ordered easy collections, these arrears have accumulated; but steps are being taken for their realization.

52. Abkari.—The outstanding balance on 31st August under Abkári is due from the toddy-renter of the Salem Taluq, who, as stated in paragraph 47, fell into arrears, and has absconded. The Government Promissory Notes deposited by him were sent to the Madras Bank for sale; but, owing to an informality in the endorsement, they could not be disposed of; and it has become necessary to secure the renter's presence to obtain a new endorsement. Warrants have also been issued for his arrest.

53. Collections (Current and Arrears).—The annexed comparative statement shows the Revenue Collections, both current and arrears:—

Items.	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled	43,048	4,12,823	4,55,871	26,894	4,05,356	4,32,250	..	23,621
Jodi Shrotriem, &c., Villages	16,497	30,517	47,014	12,047	30,640	42,687	..	4,327
Ryotwar	1,58,847	15,19,715	16,78,562	1,32,931	14,02,915	15,35,846	..	1,42,716
Miscellaneous	22,046	67,226	89,272	29,340	65,490	94,830	5,558	..
Total ..	2,40,438	20,30,281	22,70,719	2,01,212	19,04,401	21,05,613	..	1,65,106
Abkari	..	3,47,979	3,47,979	20,139	2,73,558	2,93,697	..	54,281
Toddy	..	..	..	..	98,601	98,601	98,601	..
License-tax	..	..	..	..	..	..	..	..
Stamps	..	1,93,511	1,93,511	..	1,86,872	1,86,872	..	6,639
Total ..	2,40,438	25,71,771	28,12,209	2,21,351	24,63,432	26,84,783	..	1,27,426

54. Peishcush.—It will be seen that there has been a falling off of 23,621 Rupees in the collections under Permanently Settled Estates. This is attributable to the less amount of arrears outstanding at the beginning of the fasli, as also to the arrears which have accrued on the mutahs, which, as already explained, it is proposed to bring to the hammer.

55. Jodigay.—The above reasons apply equally to the decrease under Shrotriem Jodi.

56. Ryotwar.—The large decrease under this head was owing to the easy collections made to obviate the severity of the season.

57. Miscellaneous.—There is an increase of Rupees 5,558 under "Miscellaneous," which is mainly due to the revenue collected in the rented village of Chinnakulroyen. Although the lease of the village was obtained in the preceding year, revenue collections were not fully taken in hand till Fasli 1285. There are also certain other items, which have contributed to the increase, but which do not call for any special notice.

58. Arrears of Revenue—*Statement No.* 8.—The arrears of former faslis at the end of the year were Rupees 93,288, which by subsequent collections were reduced to 84,265 Rupees. Of this amount Rupees 36,976 are irrecoverable, so that the probably recoverable balance amounts to only Rupees 47,289.

59. Irrecoverable Arrears.—The irrecoverable balance above referred to includes, as particularized below, only Rupees 17,745 out of the sum of Rupees 22,103 entered in my last year's report as irrecoverable, and the whole of which amount has been recently sanctioned to be written off. Subsequent to the submission of my report, Rupees 24 were collected under Ryotwar and Rupees 274 under Mutah, &c., while Rupees 4,060, assessment which had accrued prior to Fasli 1284 on lands taken up for public purposes, were ordered by me to be written off in anticipation of sanction. This I did, in order to avoid the constantly recurring mention of the above item in the accounts, as the Board approved of my having done so in respect of Rupees 4,214 which accrued on the same lands for Fasli 1284. Deducting these amounts from the sum of Rupees 22,103 already stated, it will be seen that only Rupees 17,745 will now be written off under the recent sanction, thus leaving Rupees 19,231 out of the aggregate of Rupees 36,976 entered in column 11 of Statement No. 8, for writing off which, the permission of the Board is solicited.

60. The irrecoverable arrears under Ryotwari are those which, upon careful inquiry, it has been found impossible to realize, the Puttadars being possessed of no property, against which processes could be issued.

61. The amounts proposed to be written off under "Permanently Settled Estates" and "Shrotriem Jodi" are accounted for in enclosure C to Statement No. 8. As regards the Ammanam Covil Jahire, the Board will be aware from my letter, No. 141, of 29th May 1875, that large arrears had accumulated on the jahire prior to its resumption. The Jahiredar being possessed of no property at his death, it has become impossible to realize the amount due on the jahire.

62. Coercive process.—Enclosure A to Statement No. 8 gives particulars regarding the coercive processes issued. During the year these were enforced by the ordinary establishment, the process establishment being almost altogether done away with. The number of persons against whom processes were issued for recovery of arrears, amounting to Rupees 7,44,502, is 117,242. The property actually sold realized Rupees 11,656 or Rupees 58,381 less than in the preceding year. This was due to certain Agraharam villages which were brought to sale in Fasli 1284.

63. Interest.—The statement showing the interest collected during the year accompanies. It shows that 4,173 Rupees were collected for Land Revenue and Rupees 706 for Abkári. Rupees 168 entered under "General Collections" was the interest paid by purchasers of waste lands on the Shevaroy Hills who have elected to pay the purchase money by instalments, and to whom the "Y" title-deeds have been issued.

64. Charges.—The total charges for the year amounted to Rupees 2,19,641, or Rupees 19,406 over those of the previous year. The difference between the total charges of Fasli 1284 as entered in the last year's statement and that now submitted is due to the non-inclusion in the former of Rupees 1,836 being refunds under "Excise" and "Stamps" for which no headings were provided in the previous accounts. The only item which calls for any remark is the salary of the Controlling Officers (Collector, Sub-Collector, &c.,), in which there is an increase of Rupees 17,133, owing to my return from furlough at the commencement of the fasli, my "*locum tenens*" having during my absence drawn only the acting allowance of the appoint-

ment. The increase is also partially due to the recent orders of the Government of India, according to which the pay as well as the allowance of an acting officer are charged to the office in which he is serving, irrespective of the department or district in which he holds his permanent appointment. The variations in the other items are too trifling to need any notice.

65. Land acquired.—Lands acquired by public servants were as follow :—

	Extent.	Assessment.
		Rs. A. P.
1. By huzur servants	26 41	124 11 9
2. By taluq do.	872 33	2,483 6 1
Total ...	898 74	2,608 1 10

66. Agricultural statistics.—The two Statements (A and B) containing agricultural statistics are herewith transmitted, as directed in Board's Proceedings, dated 26th November 1874, No. 3,417. The acreage of cotton cultivation in both these statements differs from that in enclosure B to Statement No. 3, as the area cultivated with cotton only has been entered in the latter, whereas the former comprehends lands whereon cotton as well as dry grain was grown.

67. Village and Taluq Accounts.—Both taluq and village accounts were carefully scrutinized by the settling officers. I found the durkhast registers of Trichengode and Tripatore very indifferently kept, and the Sub-Collector characterizes the state of the Oossoor and Darampury Taluq accounts as discreditable. With these exceptions the accounts were on the whole fairly kept.

68. Death and Birth Registers.—An improvement is observable in the manner in which these registers are kept, and the returns are getting more and more reliable.

69. Inspection of Taluq Treasuries.—The Treasury Deputy Collector inspected the taluq treasuries at Oosoor and Kistnagherry during the year. The mistakes and short-comings discovered in the accounts were pointed out, and instructions issued to prevent a recurrence.

70. The annexed abstract statement gives the total revenue of the district for the last five years :—

Faslis.	Land Revenue.	Abkári.	Stamps.	Total.
	Rs.	Rs.	Rs.	Rs.
1281	22,40,796	3,36,310	1,34,531	27,11,63[illegible]
1282	22,56,368	3,71,530	1,33,596	27,61,49[illegible]
1283	22,12,629	3,72,111	1,67,260	27,52,00[illegible]
1284	22,62,673	3,71,943	1,93,511	28,28,127
1285	22,30,265	408,698	1,86,872	28,25,835

71. Copy of the Sub-Collector's report on the settlement of the sub-division is enclosed.

Salem, (Signed) C. T. TONGLEY,
27th October 1876. Collector.

SUB-COLLECTORATE.

I have the honor to submit my report on the Annual Settlement of the sub-division for Fasli 1285, A.D. 1875-76.

2. Villages at which Settlement was made.—The Jamabandi was commenced in March and completed in June. The annexed memorandum affords information in regard to the villages at which the settlement was made :—

Name of Officer.	Taluqs.	Places where Settlement was made.	Places where Puttas were distributed.	Time occupied by the Settlement.
F. Wilkinson, Esq.	Oossoor ...	Kundumaranahulli ...	Kundumaranahulli ...	13th March to 1st April 1876.
		Talli	Talli	
		Oossoor	Oossoor	
	Kistnagherry...	Kistnagherry ...	Kistnagherry... ...	16th to 26th May 1876.
			Kaveripatnam ...	
			Varatanopulli ...	
	Dharampury.	Palcode	Admuncottah... ...	2nd to 20th June 1876.
		Admuncottah ...	Palcode	
		Pennagaram ...	Pennagarum	
			Kasimputty	

3. Variations in the Number and Tenure of Villages.—The number and tenure of villages in the three taluqs of the sub-division have undergone no changes in Fasli 1285.

4. Puttas.—The total number of Ryotwari puttas is 61,820. The number of "unrenewed" puttas was 51,462, of "renewed" 5,048, and 5,310 fresh puttas were granted. There is a decrease of 391 puttas as compared with the past fasli, attributable to a large number of relinquishments having been made by ryots during the year owing to the unfavorable season. The subjoined statement compares the item of puttas during the last and the present year :—

Faslis.	No. of fresh Puttas issued.	Old Puttas modified.	Old Puttas unaltered.	Total.
1284 ...	12,512	2,707	46,992	62,211
1285 ...	5,310	5,048	51,462	61,820
Comparison.	— 7,202	+ 2,341	+ 4,470	— 391

5. Season.—The season was a most unfavorable one in many respects. There was a partial failure of the south-west and an almost entire failure of the north-east monsoon. All the crops both dry and wet suffered from the deficient rain-fall and the outturn was low. Raggy, the staple article of food in this part of the country, was sown in July and August. Very little rain fell after this, and the outturn was nowhere more than half. From June last (1875) up to the present date there has not been one general and continuous rain and the occasional showers have been but partial and scanty. A few tanks received between one or two months' water; in a great many cases the entire ayacut was waste, or where cultivation was attempted the crops perished either wholly or partially. High winds prevailed for a longer duration than usual, the eastern wind being especially boisterous even during the month of December, when usually the north wind blows. The want of water was most severely felt. Almost all the wells dried up and people had to go miles to fetch drinking water. The sufferings of the ryots, especially in the Kistnagherry Taluq, have been very great, and were set forth in my letter, No. 746, of 23rd December last. The accompanying table shows how deficient was the rain-fall compared with that of the preceding year, and but for the prosperous season of 1874-75 a serious famine must have occurred. I advocated a general remission of 4 Annas in the Rupee for all dry land, but the Collector negatived my proposal, and great difficulty has been experienced in realizing the Government demand :—

Months.	1874-75.	1875-76.	Increase.	Decrease.
April	0·02	2·14	2·12	...
May	11·03	5·36	...	5·67
June	2·2	3·09	1·01	...
July	5·8	0·93	...	4·15
August	4·12	2·72	...	1·40
September	11·17	1·79	...	9·38
Total for 1st half-year ...	34·34	16·03	...	18·31
October	9·67	4·57	...	5·10
November	3·16	0·39	...	2·77
December	0·41	...	...	0·41
January	...	...	...	...
February	...	...	...	...
March	1·06	0·06	...	1
Total for 2nd half-year ...	14·30	5·02	...	9·28
Grand Total ...	48·64	21·05	...	27·59

6. Sanitation.—In a sanitary point of view also the year under report was the most unfavorable known for several years. The chief diseases were fever and cholera. The former has been more than usually prevalent and extremely fatal. Cholera made its appearance in October last and committed great ravages in all three taluqs. The mortality as compared with the number of persons attacked was not so high as in previous epidemics, being only 58 per cent. The total number of persons attacked was 6,722 and the deaths were 3,932. Small-pox prevailed to a small

298

extent, but the casualties were few and prove that the work of the Vaccine Establishment is beneficial. The annexed table shows the amount of mortality from different diseases during the year as compared with the preceding one :—

Diseases.	Fasli 1284.	Fasli 1285.
Cholera	...	3,932
Fever	5,678	6,479
Small-pox	796	301
Other diseases	7,038	3,046
Total ...	13,512	13,758

7. Cattle Disease.—The effect of the drought on the health of the cattle calls for special remark. Cattle disease was very severe in last year (1874-75), and the loss very heavy; but this year, though there was not so much actual disease, the loss has been far more serious. Whole herds of cattle have died of sheer starvation, and the few cattle that are left are mere skeletons. It was estimated that 34,096 head of cattle perished in the cyclone of May 1874, and during the past year about 17,000 head of cattle have perished from starvation or diseases brought on by want of pasture and water. A great number of cattle are reported to have been driven to other taluqs beyond the sub-division for grazing purposes.

8. Prices.—The prices of the different kinds of agricultural products are shown in the table annexed :—

Articles.	Average price of Madras Garce.		Increase.	Decrease.
	1284.	1285.		
Rice, 1st sort	375	422	47	...
Do., 2nd do.	320	386	66	...
Paddy, 1st sort	162	176	14	...
Do., 2nd do.	132	160	28	...
Wheat	429	421	...	8
Horse-gram	221	173	...	48
Black-gram	386	376	...	10
Raggy	135	182	47	...
Cumbu	113	137	24	...
Cholum	236	190	...	46
Varagu	118	135	17	...
Salt (Sea)	367	337	...	30

9. Ryots' holding.—The subjoined statement exhibits the actual operations of the year as regards ryots' holdings :—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Holdings at the beginning of the fasli	387,205	4,73,834	390,568	4,77,913	3,362	4,079	..	..
Deduct.								
Lands given up and otherwise struck out of the putta ..	23,983	24,779	21,517	27,053	..	2,274	2,466	..
Remainder ..	363,223	4,49,055	369,051	4,50,860	5,328	1,805	..	..
Add.								
Lands taken up on Durkhast and otherwise included in the putta	23,345	28,840	20,344	22,776	..	..	7,001	6,064
Total holding at the end of Fasli 1285	390,568	4,77,895	389,395	4,73,636	..	..	1,173	4,259
Deduct waste remitted ..	405	2,192	5,916	25,554	5,511	23,362	..	..
Remainder ..	390,163	4,75,703	383,479	4,48,082	..	..	6,684	27,621
Particulars of { Actual cultivation.	377,148	4,65,360	349,353	4,18,088	..	..	27,795	47,272
Particulars of { Waste charged ..	13,015	13,735	34,126	31,414	21,111	17,679	..	..

The area of land in the ryots' holding at the commencement of the fasli was acres 390,568, assessed at Rupees 4,77,913, of which acres 21,517, bearing an assessment of Rupees 27,053, were given up during the fasli, showing a nominal decrease in the extent, viz., 2,466 below and an actual increase of Rupees 2,274 in the assessment over the preceding fasli, consequent on the ryots' inability to retain lands of higher assessment owing to the unfavorable season. The land newly brought under cultivation is acres 20,344, assessed at Rupees 22,776, showing a decrease of acres 7,001, assessed at Rupees 6,064, which is attributable to the bad season. Under the head "Waste remitted" there is an increase of acres 5,511, assessed at Rupees 23,362, over the past fasli. In most cases the entire ayacut was waste, the tanks having received no water; a few tanks only received a small supply which was barely sufficient for irrigation purposes. The item "Waste charged" amounts to acres 34,126, assessed at Rupees 31,414, inclusive of dry and wet, the latter being charged when the land was left waste through the ryots' own neglect.

10. Actual Cultivation.—The subjoined statement exhibits the particulars of the actual cultivation in comparison with the preceding year :—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Dry	347,338	3,23,598	325,862	3,05,862	..	..	21,476	17,736
Wet	29,810	1,53,370	23,491	1,10,808	..	..	6,319	27,562
Total ..	377,148	4,61,968	349,353	4,16,670	..	..	27,795	45,298
Second crop	..	..	..	..	..	..	..	..
Additional assignment ..	..	..	..	..	..	..	..	..
Water-rate	..	3,392	..	1,418	..	..	..	1,974
Grand Total ..	377,148	4,65,360	349,353	4,18,088	..	..	27,795	47,272

11. Waste Charged and Remitted.—The subjoined table shows the particulars of waste charged and remitted in comparison with the preceding fasli. The increase under the head of total waste is to be ascribed to the unfavorable season—*vide* paragraph 5 of the report :—

Fasli.	Description of land.	Waste charged.		Waste remitted.		Total Waste.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
			Rs		Rs.		Rs.
1284 ...	Dry	11,941	9,732	..	..	11,941	9,732
	Wet	1,074	4,003	405	2,192	1,479	6,195
	Total ...	13,015	13,735	405	2,192	13,420	15,927
1285 ...	Dry	32,178	22,955	...	..	32,178	22,955
	Wet	1,948	8,457	5,916	25,554	7,864	34,011
	Total ...	35,126	31,412	5,916	25,554	40,042	56,966

12. Particulars of other Remission.—Particulars of remission granted under shavi, &c., as shown in Statement No. 4 are given in the table appended :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Boganastum	431 11 4	810 5 8	378 10 4	... ...
Shavi	... .	3,437 13 9	3,437 13 9	... ...
Shamilat at Dasabundum... ...	124 4 0	98 7 10	... ...	25 12 2
Agraharam Hissa	519 0 11	499 8 10	... ...	19 8 1
Cowle remission	14 1 2	48 5 2	34 4 0	... ...
Village Establishment	32,703 10 2	31,371 11 10	... ...	1,331 14 4
Total ...	33,792 11 7	36,266 5 1	2,473 9 6	... ...

Boganastum.—Under this item dry assessment to the amount of Rupees 810 was charged for wet land in consequence of the defective state of certain Irrigation Works in the Oossoor Taluq, showing an increase of Rupees 378 over the past fasli.

Shavi Remission.—Under this item a sum of Rupees 3,437-13-9 has been granted during the year under report for withered crops present on the ground at the time of inspection.

Cowle Remission.—Out of Rupees 48-5-2 the sum of Rupees 43-6-4 is the assessment of lands covered with prickly-pear and given for cultivation in the Dharampury and Kistnagherry Taluqs, and the remainder Rupees 4-14-10 are the fixed cowle on lands in an unsurveyed village of Kistnagherry.

Village Establishment.—The decrease under this item, viz., Rupees 1,331, below the past year is attributable to a large remission having been granted during the year under review.

13. NET RYOTWARI SETTLEMENT.—The following statement shows the comparative settlement of land revenue for two faslis :—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Dry	359,279	3,33,330	358,040	3,28,816	..	..	1,239	4,514
Wet	31,289	1,44,565	31,355	1,44,821	66	296	..	..
Total ..	390,568	477,895	389,395	473,637	..	..	1,173	4,258
Add.								
Second crop assessment ..	..	..	..	..	..	..	..	..
Water-rate	..	3,392	..	1,418	..	..	..	1,974
Road Fund	..	46,938	..	46,509	..	..	..	429
Village Service Fund ..	..	34,999	..	34,549	..	..	..	450
Total ..	..	85,329	..	82,476	..	..	..	2,853
Grand Total ..	..	5,63,224	..	5,56,113	..	..	..	7,111
Deduct.								
Remission Waste ..	..	2,192	..	2,551	..	23,362	..	..
Road Fund	..	46,938	..	46,509	..	..	..	429
Village Service Fund ..	..	34,999	..	34,549	..	..	..	450
Other remissions ..	..	33,774	..	36,266	..	2,492	..	..
Total ..	..	1,17,903	..	1,42,878	..	24,975	..	..
Net Ryotwari Settlement.	..	4,45,321	..	4,13,235	..	..	..	32,086
Land Revenue Miscellaneous	..	18,849	..	17,911	..	..	..	938
Total ..	..	4,64,170	..	4,31,146	..	..	..	33,024

14. It will be seen that there is in the aggregate a decrease of Rupees 32,086 under the head of "Ryotwari" inclusive of "Miscellaneous" consequent on the unfavorable character of the season.

15. SPECIAL PRODUCTS.—The extent to which special products were cultivated during the year under report is shown in the subjoined statement in comparison with the year preceding, and requires no particular remark :—

Items.	Fasli 1284.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Sugarcane. Circar	333	1,512	296	1,373	..	..	37	139
Sugarcane. Inam	23	99	22	88	..	..	1	11
Sugarcane. Mittah and Poliputa ..	97	357	23	122	..	..	74	235
Total ..	453	1,968	341	1,583	..	..	112	385
Cotton	2	1	..	..	..	..	2	1
Indigo	..	..	..	..	..	..	..	..
Total ..	2	1	..	..	..	..	2	1
Grand Total ..	455	1,969	341	1,583	..	..	114	386

16. GENERAL RESULT OF LAND REVENUE.—The annexed memorandum shows the particulars of land and extra sources of revenue :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
Land Revenue.	Rs.	Rs.	Rs.	Rs.
Permanently settled	75,948	78,434	2,486	..
Shrotrium Jodi	19,906	18,552	..	1,354
Ryotwar	4,45,321	4,13,235	..	32,086
Miscellaneous	18,850	17,911	..	939
Total, Land Revenue ..	5,60,025	5,28,132	..	31,893
Extra Revenue.				
Forest Revenue and Miscellaneous	15,024	18,319	3,295	..
Abkari and Miscellaneous	1,38,618	1,44,496	5,878	..
Stamps and Miscellaneous	62,850	59,980	..	2,870
Total of Extra Revenue ..	2,16,492	2,22,795	6,303	..
Total of all sources of Land and Extra Revenue ..	7,76,517	7,50,927	..	25,590

PERMANENTLY SETTLED.—The increase under the item of permanently settled is attributable to sundry Inams and Shrotrium villages in Mittah and Poliput villages having been added to the permanent peishcush, allowing the proportion of 10 per cent. for collecting and paying the same to Government.

SHROTRIUM JODI.—The decrease under this item is owing to the Shrotrium Jodi having been included in the permanent peishcush.

RYOTWAR AND MISCELLANEOUS.—The decrease under this item has been already explained.

FOREST REVENUE.—Under the head of forest there is an increase of Rs. 3,295 over the preceding fasli which is due to greater demand for wood during the year under report.

ABKARI.—The increase under the Abkari revenue is ascribed to the Abkari Farm for three faslis having been let out to Messrs. Wilson and Co. on excise system.

STAMP REVENUE.—The decrease under the stamp revenue is attributable to a decrease in the number of suits filed during the year under report.

17. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—The following statement shows the particulars of the Demand, Collection, and Balance of all sources of current revenue :—

Items.	Total Demand.	Collections up to 30th June 1876.	Balance.	Subsequent collections up to 31st July 1876.	Balance on the 1st August 1876.
Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Permanently settled	78,433 14 8	63,644 8 11	14,789 5 9	2,734 10 10	12,054 10 11
Shrotrium Jodi	18,552 7 8	14,371 7 8	4,181 0 0	905 7 10	3,275 8 2
Ryotwar	4,13,234 10 4	3,47,538 14 6	65,695 11 10	27,030 11 4	38,665 0 6
Miscellaneous	17,911 7 10	12,272 11 9	5,638 12 1	2,178 1 10	3,460 10 3
Total ..	5,28,132 8 6	4,37,827 19 19	90,304 13 8	32,849 15 10	57,455 13 10
Extra Revenue.					
Forest Revenue and Miscellaneous ..	18,316 14 1	18,197 14 1	121 0 0	121 0 0	..
Abkari and Miscellaneous	1,44,495 11 8	1,39,273 12 8	5,221 15 0	4,235 0 0	986 15 0
Stamps and Miscellaneous	59,979 12 9	59,979 12 9	..	..	..
Total ..	2,22,794 6 6	2,17,451 7 6	5,342 15 0	4,356 0 0	986 15 0
Grand Total ..	7,50,926 15 0	6,55,279 2 4	95,647 12 8	37,204 15 10	58,442 12 10

The balance on the 1st of August 1876 amounted to Rupees 58,442, showing a proportion of 11 per cent. on the total demand. The heavy balance under the head of permanently settled is due to the long delay which has occurred in obtaining the orders of the Board of Revenue for the sale of two Mittahs in the Dharampury Taluq for arrears of peisheush. The balance on the 1st of August 1875 was Rupees 69,993, and considering the badness of the season the collection was on the whole satisfactory.

18. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF ARREARS OF REVENUE.—The annexed table shows the particulars of arrears:—

Items.	Balance on 1st July 1875.	Collections up to end of June 1876.	Remission.	Total.	Reminder.	Subsequent collections up to 31st July 1876.	Balance on the 1st August 1876.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.							
Permanently settled ..	26,921 15 6	14,794 2 0	3,303 1 4	18,097 3 4	8,824 12 2	68 6 2	8,756 12 0
Shrotrium Jodi	5,720 13 4	4,119 0 4	19 1 4	4,138 1 8	1,582 11 8	46 8 0	1,536 3 8
Ryotwar	93,310 13 6	55,012 14 10	2,895 4 2	57,908 3 0	35,402 10 6	800 14 10	34,592 11 8
Miscellaneous.. ..	7,548 5 8	5,050 10 2	41 1 8	5,091 11 10	2,456 9 10	223 4 9	2,233 5 1
Total ..	1,33,502 0 0	78,976 11 4	6,258 8 6	85,235 3 10	48,266 12 2	1,147 11 9	47,119 0 5
Extra Revenue.							
Forest Revenue ..	..	..	..	..	..	..	..
Abkari do.	..	..	..	..	..	..	..
Income Tax	27 8 0	..	..	..	27 8 0	..	27 8 0
Stamps	..	..	..	..	..	..	..
Total ..	27 8 0	..	..	..	27 8 0	..	27 8 0
Grand Total ..	1,33,529 8 0	78,976 11 4	6,258 8 6	85,235 3 10	48,294 4 2	1,147 11 9	47,146 8 5

Necessary measures have been adopted for the realization of these arrears.

19. COERCIVE PROCESS.—The number of cases in which coercive process was resorted to was in the preceding year 1,732; in the present Fasli 3,293, showing an increase of 1,561. This is attributable to greater exertions being made for the realization of arrears. The value of the land and other property attached was Rupees 18,851, but of this only Rupees 7,974 worth was actually sold.

20. INTEREST.—The annexed statement compares the realization of interest between the present and past faslis:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	1,734 15 5	2,423 9 7	688 10 2	... ...
Abkari	180 15 4	9 3 8	... ...	171 11 8
Total ..	1,915 14 9	2,432 13 3	516 14 6	... ...

21. RECOMMENDATION IN REGARD TO IRRECOVERABLE ARREARS.—The subjoined table gives particulars of the balance under the heads Recoverable, Doubtful, and Irrecoverable:—

Items.	Balance on the 1st August 1876.	Recoverable.	Doubtful.	Irrecoverable.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled	8,756 12 0	8,656 9 3	13 12 9	86 6 0
Shrotrium Jodi	1,536 3 8	1,531 7 5	... ...	4 12 3
Ryotwar	34,592 11 8	14,990 1 3	3,354 11 5	16,247 15 0
Miscellaneous	2,233 5 1	2,005 14 3	38 13 0	188 9 10
Total ...	47,119 0 5	27,184 0 2	3,407 5 2	16,527 11 1
Income Tax	27 8 0	... ...	... ...	27 8 0
Special Funds.				
Village Service Fund	3,490 13 10	2,909 9 4	214 4 10	366 15 6

Items.	Fasli.	Amount.	Grounds.
		RS. A. P.	
Permanently settled.	1284	86 6 0	This sum includes the assessment of lands taken up for public purposes and the amount of Jodi on Inam lands in the Jari Mittah which Inams were resumed and incorporated with Government land.
Shrotrium Jodi ...	1284	4 12 3	Assessment of lands taken up for public purposes.
Ryotwar ...	1277	1 14 2	* This sum is made up of the following items—
	1278	71 11 2	
	1279	76 10 8	1. The assessment of lands sold for arrears of revenue, the auction price of which did not cover the entire arrears due by the defaulters who had no other property.
	1280	235 15 3	
	1281	1,393 9 8	
	1282	2,084 6 8	
	1283	6,670 7 5	2. The difference between the taram and reduced assessment of 4 Annas per acre on grass lands in the *Oossoor Taluq*—*vide* Proceedings of the Board of Revenue, No. 9,109 (Miscellaneous), dated 8th October 1875.
	1284	5,713 4 0	
		*16,247 15 0	

3. The difference of settlement assessment and Pymash assessment on cultivated lands relinquished after the issue of rough puttas by the Settlement Department. The dry assessment was ordered to be collected on such lands while the settlement assessment had been included in the beriz of Fasli 1282.

4. The difference between wet and dry assessment on certain wet lands transferred to the dry head owing to the defective state of certain Irrigation works in the Oossoor Taluq.

5. The assessment of Inam lands incorporated with Government villages.

6. Water-rate charged by the settling officer, which was on complaint brought by certain ryots ascertained to be excessive and was consequently ordered to be brought under this head.

Items.	Fasli.	Amount.	Grounds.
		RS. A. P.	
Miscellaneous ...	1279	7 0 3	
	1280	4 11 2	
	1281	4 15 0	
	1282	66 12 10	
	1283	100 13 11	
	1284	4 4 8	
		*188 9 10	* This item consists of (1) quit-rent on Inam lands sold for arrears of revenue, (2) the quit rent of Inam lands for which the Inamdars failed to obtain title deeds was included in the beriz and the quit-rent of Inam lands taken up for public purposes.
Income Tax ...	1280	19 8 0	
	1281	8 0 0	
		†27 8 0	† Brought in this statement from Fasli 1280, as no orders have yet been received to strike off this item.
Village Service Cess	1282	99 11 8	Amount of cess due on lands sold for arrears of revenue and not purchased at sale.
	1283	179 8 6	
	1284	87 11 4	
		366 15 6	

22. LANDS ACQUIRED BY PUBLIC SERVANTS.—A list of lands acquired by public servants is herewith submitted.

23. TALUQ AND VILLAGE ACCOUNTS.—All the Taluq and Village Accounts were carefully scrutinized during settlement. The Taluq Accounts of the Oossoor and Dharampury Taluqs were in a discreditable state, and the Village Accounts of many of the tarafs in the Oossoor Taluq showed that the Tahsildar had exercised little or no check over the Curnams. The Village Accounts in the other taluqs were very creditably kept.

24. DEATH AND BIRTH REGISTERS.—These have been examined both at Jamabandi and when on tour. They are as a rule accurate and well kept. I have caused them to be carefully scrutinized by Revenue Inspectors after their personal collection of birth and death statistics and have seldom had to find fault.

25. CONDUCT OF PUBLIC SERVANTS.—The conduct of the public servants in the sub-division has been on the whole fair and calls for no special remarks.

OOSSOOR, (Signed) F. WILKINSON,
5th September 1876. Acting Sub-Collector.

Exd. W. J. Lewis.

SETTLEMENT REPORT

OF

SOUTH CANARA.

I HAVE the honor to submit my Annual Report on the Settlement of the Revenue of this District for Fasli 1285 (A. D. 1875-76), together with the prescribed statements.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE—*Statement No.* 1.—The statement. No. 1 shows the names of the officers by whom the district was settled, the stations at which the settlement was held, and the period occupied for the settlement of each taluq. The following is an abstract of the statement:—

Names of Officers.	Taluqs.	Stations where the Settlement was made.	Period occupied in each Taluq.
J. G. Horsfall, Esq., Acting Collector.	Mangalore ...	Buntwal	Four days between the 16th and 29th March 1876.
		Mudabidry	
		Mulky	
		Mangalore	
	Upperangady...	Puttur	Three days between the 15th and 21st February 1876.
		Upperangady	
		Beltangady	
G. Stokes, Esq., Acting Head Assistant Collector.	Kassergode ...	Nileshwar...	Four days between the 27th March and 7th April 1876.
		Hosdroog	
		Kassergode	
		Buntwal	
	Udipy	Kota...	Four days between the 4th and 10th March 1876.
		Udipy	
		Kaup...	
		Padibudiry	
E. Gibson, Esq., and G. Stokes, Esq., Acting Head Assistant Collectors.	Kundapur ...	Nagawady	Five days between the 4th February and 2nd March 1876.
		Baindur	
		Kiramanjeshwar ...	
		Kundapur...	

3. PUTTAS.—The total number of puttas issued during the year under report was 38,872 against 38,491 in the preceding year. The increase of 381 consists chiefly of puttas issued for lands newly taken up on durkhast, &c., and partly also of puttas issued to purchasers of old estates.

	NO.
Fasli 1284	38,491
„ 1285	38,872
Increase ...	381

4. RAIN-FALL.—The rain-fall during the year under report was 116·60 inches as shown in the subjoined statement. It was below the quantity registered in the

preceding year and the average of the last five years by 64·71 and 32·51 inches, respectively.

Months.	1874-75.	1875-76.	Months.	1874-75.	1875-76.
April....	1·90	0·98	October	11·52	3·58
May	23·70	2·13	November...	4·17	0·79
June	38·15	31·07	December...	0·42	0·96
July	54·30	40·17	January	...	...
August	21·03	25·15	February	...	...
September	25·67	10·79	March	0·15	0·98
Total ...	164·75	110·29	Total ...	16·56	6·31
Average ...	27·46	18·38	Average ...	4·14	1·58
			Grand Total of 12 months...	181·31	116·60
			Decrease...	...	64·71
			Average of the last 5 years.	...	149·11

5. Season.—Owing to the scanty rain-fall the season was not favorable. The monsoon commenced in May as usual and was seasonable for the first rice crop, but was irregular and scanty afterwards, in consequence of which the second and third rice crops suffered seriously. It also affected cocoanut and other plantations.

6. Sanitary Condition.—The sanitary condition of the district was bad, though the total number of deaths during the year under report was less than that of the preceding year. There was an increase in the mortality from cholera, small-pox, and fever. Cholera of a sporadic type, which entered the district from Mysore, prevailed in all the taluqs and has not yet disappeared.

Faslis.	Cholera.	Small-pox.	Fever.	All other Causes.	Total.
1284	...	263	4,532	12,309	17,104
1285	350	305	4,630	11,404	16,689
	350	Increase. 42	Increase. 98	Decrease. 905	Decrease. 415

7. Health of Cattle was on the whole not good, though the number of deaths from disease was less than in the preceding year. Cattle suffered during the latter half of the year from want of pasture. Rinderpest was prevalent in the district during the latter half of the fasli.

Faslis.	Deaths.		
	By Disease.	By wild Animals.	Total.
1284	4,412	2,171	6,583
1285	3,532	2,559	6,091
	Decrease. 880	Increase. 388	Decrease. 492

8. Prices—*Statement No.* 2.—Except horse-gram the prices of all other grains exceeded those of last fasli, but were below the average of the past ten years as will be seen from the following abstract. The increase in the price of the second sort paddy is due to a larger quantity of that article having been exported to Goa and other ports, while that in the price of raggy is attributed to a falling off in the supplies usually received by the district from Mysore :—

Grains.	Average of ten years from Fasli 1275 to 1284.	Fasli 1284.	Fasli 1285.	Increase or decrease in Fasli 1285 as compared with the average. Increase.	Decrease.	Percentage.	Increase or decrease in Fasli 1285 as compared with Fasli 1284. Increase.	Decrease.	Percentage.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Paddy, 2nd sort, per garce.....	152	137	141	.....	11	7·80	4	.....	2·92
Rice, 1st sort, do.	464	392	392	.....	72	18·36	.....	.....	.....
Rice, 2nd sort, do.	352	319	319	.....	33	10·34	.....	.....	.....
Raggy, do.	223	185	208	.....	15	7·21	23	.....	12·15
Horse-gram, do.	296	297	288	.....	8	2·78	.....	9	3·13

9. Exports of Rice by Sea.—The subjoined statement shows the exportation of rice by sea to Foreign and British ports in comparison with that of Fasli 1284. There is a net increase of 26,874 Indian Maunds, which is chiefly due to the ports of Goa, Malabar, and Guzerat having drawn larger supplies of the article than in the preceding year :—

Ports.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	In. mds.	In. mds.	In. mds.	In. mds.
Aden...	305	...	...	305
Arabia and other Ports in the Persian Gulf	67,580	20,639	...	46,941
Turkish Ports	11,542	3,562	...	7,980
Kutch	36,832	17,721	...	19,111
Portuguese Ports	35,031	58,220	23,189	...
Bombay	40,961	33,952	...	7,009
Dwarka	647	148	...	499
Zanzibar	9,038	4,146	...	4,892
Ceylon	35	...	...	35
Guzerat	6	6,558	6,552	...
Malabar	341,494	425,399	83,905	...
Total ...	543,471	570,345	113,646	86,772
Net ...	...	...	26,874	...

10. Exports of Coffee.—It will be observed from the following statement that there was an increase of 7,260 cwts. in the quantity of coffee exported from this district, which is attributable to the planters who used to export their coffee from the

ports of Badagheray and Tellicherry having sent their produce to Mangalore for exportation in consequence of the failure of their agent as noticed in the report of the preceding year.

Ports.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	CWTS.	CWTS.	CWTS.	CWTS.
United Kingdom	29,667	34,101	4,434	...
France	29,995	27,161	...	2,834
Persian Gulf	2,421	3,408	987	...
Austria	...	3,835	3,835	...
All other Ports...	18,208	22,422	4,214	...
Malabar	7,352	3,976	...	3,376
Total ...	87,643	94,903	13,470	6,210
Net ...	...	...	7,260	...

11. Ryots' Holdings—*Statement No.* 3.—The extent of occupied and unoccupied land cannot be given as the district is unsurveyed.

12. Cultivation and Settlement.—The following abstract shows the gross assessment, the remission, and the net revenue, including miscellaneous items, as compared with the result of Fasli 1284 :—

Items.	Last Fasli 1294.		Present Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	}	12,81,171	.....	12,82,882	.....	1,711	.....	.....
Wet								
Add Land Cess	.....	86,374	.....	86,823	.....	449	.....	.....
Total ...	.....	13,67,545	.....	13,69,705	.....	2,160	.....	.....
Deduct Remissions.								
Road Fund	.....	86,374	.....	86,823	.....	449	.....	.....
Other Remissions as particularized in Statement No. 4	.....	70,757	.....	70,672	.....	.....	.....	85
Total ...	.....	1,57,131	.....	1,57,495	.....	449	.....	85
Remaining Beriz	.....	12,10,414	.....	12,12,210	.....	1,796	.....	.....
Add Miscellaneous items as per Statement No. 5	.....	77,165	.....	56,594	.....	.....	.....	20,571
Total ...	.....	12,87,579	.....	12,68,804	.....	1,796	.....	20,571

13. Ryotwar Demand.—The total ryotwar demand exhibits a net increase of Rupees 1,711-0-11, which consists of the following items :—

	RS.	A.	P.
Amount of settlement for Fasli 1284	12,81,170	15	11
Add.			
Assessment on lands newly taken up in Fasli 1285	1,717	6	8
Total ...	12,82,888	6	7.

Deduct.

	RS.	A.	P.	RS.	A.	P.
A. The amount of assessment assigned in lieu of a Mata Brahmadaya allowance in the Ooperangady Taluq, which had not been commuted to land in 1869, pending an inquiry into the claim to the succession. The claim has now been recognised under G. O., dated 26th June 1875, No. 967	5	15	5.			
B. Amount of permanent remission granted to certain Wurgdars in the Kassergode Taluq on account of portions of their wurgs taken up for the Jalsoor road in the said taluq	0	6	4			
				6	5	9
Balance ...				12,82,882	0	10
Increase ...				1,711	0	11

14. Permanent Remissions.—The amount of remissions under this head is Rupees 2,58,307-0-3, or Rupees 6-5-9 more than that of the preceding year as shown below :—

	RS.	A.	P.
Total amount of remissions in Fasli 1284	2,58,300	10	6
Add.			
Item marked A	5	15	5
Do. do. B	0	6	4
			6 5 9
Total ...	2,58,307	0	3

15. Temporary Remissions.—*Statement No.* 4.—The remissions granted under this head in the year under report amounted to Rupees 70,672. The difference of Rupees 85 is mainly attributable to changes under the following heads :—

	RS.
Fasli 1284	70,757
„ 1285	70,672
Net decrease ...	85

16. *Item No.* 1, *Shamilat Bunjer.*—The decrease under this head is the result of the waste portions of certain wurgs having been brought under cultivation during the year under report.

	RS.
Fasli 1284	3,451
„ 1285	3,168
Decrease ...	283

17. *Item No.* 14, *Deficiency of Land and Over-assessment.*—The increase under this head is due to some lands hitherto waste owing to the heaviness of the Tarrow assessment having been granted during the year on durkhast at temporary reduced rates pending revision of the assessment. The difference between the Tarrow assessment and the rates now paid is shown under the head of Temporary remissions.

	RS.
Fasli 1284	8,862
„ 1285	8,982
Increase ...	120

18. The fluctuations under other heads being trifling require no special explanation.

19. Cultivation of Special Products—*Enclosure B. in Statement No.* 3.—The only special products raised in this district, as the Board are aware, are sugar-cane and cotton. The extent of land cultivated with cotton during the year under report was smaller than in the preceding year, and the increase in sugar-cane cultivation being very small calls for no remarks.

Faslis.	Extent Cultivated.	
	Sugar-cane.	Cotton.
	ACRES.	ACRES.
1284	887	164
1285	893	134
	Increase.	Decrease.
	6	30

20. Miscellaneous Demand—*Statement No.* 5.—The total demand on account of miscellaneous items of Land Revenue amounted to Rupees 56,600, showing a net decrease of Rupees 20,582 as compared with that of the last year. The chief items of increase and decrease are explained below :—

Item Number.	—	Increase.	Decrease.
		RS.	RS.
6	Land cultivated but not included in the Jamabandy ...	...	3,802
38	Cultivation of jungle lands newly cleared by burning ...	8,946	...
50	Revenue derived from coir, the produce of Amin divi Islands	...	26,868
53	Sale proceeds of waste lands	...	483
55	Process Servers' fees	1,658	...

21. The decrease in Item No. 6 is due to greater promptitude in the disposal of durkhast cases, and to a large amount of the assessment having been transferred to Land Revenue proper.

Faslis.	Extent.	Amount.
	ACRES.	RS.
1284	6,167	7,206
1285	13,345	16,152
Increase ...	7,178	8,946

22. The increase in Item No. 38 has been caused by a larger extent of Kumeri having been cultivated during the year.

23. The decrease in Item No. 50 is due to a smaller quantity of coir having been sold and at a reduced price. The price obtained in the preceding year was exceptionally high in consequence of the demand from America which was *nil* this year. The decrease was also partly due to 133 Candies of coir having been despatched to Calcu-

at the close of the year, and its price not having been adjusted until the beginning of the current Fasli.

Faslis.	Quantity.	Rate.
	CANDIES.	RS. A. P.
1284	838	63 11 6
1285	502	52 14 0
Decrease ...	336	10 13 6

24. The decrease in Item No. 53 has resulted from fewer lands having been sold during the fasli under report.

25. The increase in Item No. 55 is partly due to a temporary establishment having been entertained and fees charged for the service of processes under Act II. of 1864 for some time during the year.

The fluctuations under other items being trifling call for no remarks.

26. *Statement No.* 6.—There being no Zemindari estates in the district the statement is blank.

27. Sundry Sources of Revenue—*Statement No.* 7.—The demand under this item was Rupees 50,742 below the demand of the preceding year as will be seen from the following statement. The decrease chiefly occurs in Salt and Sea Customs, and the increase in Abkari and Judicial stamps :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	1,24,923	1,42,004	17,731	...
Salt	5,97,489	5,19,396	...	78,093
Sea Customs	51,641	44,992	...	6,649
Stamps. {Judicial	1,41,871	1,58,388	16,317	...
Stamps. {Non-Judicial ...	52,220	51,672	...	548
Total ...	9,68,144	9,17,402	34,548	85,290
Net ...	...	...	...	50,742

28. *Abkári.*—The increase under this head is attributable to competition at the sale which took place at the close of the previous fasli.

29. *Stamps, Judicial.*—The increase in the sales of these stamps is due to copies of depositions having been required to be stamped under G. O., dated 3rd February 1875, No. 181, Revenue Department, and process service fees in Revenue Miscellaneous cases having been collected in stamps under the orders of the Board of Revenue in their Proceedings noted in the margin.

Dated 17th December 1875, No. 3,309-A.

30. *Salt.*—The decrease in the salt revenue is considerable, and is attributable, in the case of sales for Home consumption, partly to a larger quantity of Goa salt having been imported and sold by private traders, and partly to the poorer classes having made use of earth-salt to a greater extent in consequence of the increase in

the price of the monopoly salt, while that in inland sales has probably arisen from the prevalence of cholera in Mysore and Canara during the latter part of the year.

31. *Wastage of Salt.*—The annexed statement shows the quantity of salt stored, its outturn when sold, and the actual wastage which occurred during the year under report as compared with the results of the preceding year :—

Faslis.	Quantity stored.	Outturn of the stores.	Wastage.	Per-centage.
1284	166,606	163,171	3,435	2·06
1285	170,632	165,526	5,106	2·99
Increase ...	4,026	2,355	1,671	0·93

32. The increase in the wastage of salt occurred during the year under report chiefly in Mangalore, Baindur, Malpe, and Waderhobly stations. The increased wastage in Mangalore is owing to the destruction of 240 Indian Maunds of salt which was considered unfit for sale to the public as cholera prevailed on board the vessel in which it was imported. In Baindur, Malpe, and Waderhobly the wastage was slightly above 5 per cent. In the two former stations it occurred in the transit of salt from one station to the other, and the price of the excess over 5 per cent. was deducted from the amount paid to the contractor. At Waderhobly the slight excess in the wastage was the result of improperly dried salt having been stored in the Cotaur at the end of the season. I have the honor to request that sanction may be granted to write off the wastage as shown above.

33. *Sea Customs.*—There was a considerable falling off in the exportation of rice to Foreign dutiable ports, while the quantity of Europe liquor imported direct was also less than in the preceding year. These causes account for the decrease occurring in the Sea Customs revenue.

34 *Stamps, Non-Judicial.*—The decrease under this head being small calls for no remarks.

35. The total revenue from Land and Sundry sources exhibits a decrease of Rupees 69,517 compared with that of the preceding year as shown below, and is, as already explained, mainly due to a falling off in Land Revenue, Miscellaneous, Salt, and Sea Customs :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	12,87,578	12,68,803	...	18,775
2. Sundry Sources of Revenue.	9,68,144	9,17,402	...	50,742
Total ...	22,55,722	21,86,205	...	69,517

36. The following abstract shows the Demand, Collection, and Balance of all sources of current Revenue :—

Items.	Demand.	Collection.	Balance.	Subsequent Collections up to 31st August 1876.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	12,68,803	11,88,531	80,272	53,316	26,956
2. Sundry Sources of Revenue...	9,17,402	9,00,927	16,475	12,346	4,129
Total ...	21,86,205	20,89,458	96,747	65,662	31,085

Out of a total demand of Rupees 21,86,205, Rupees 20,89,458 were collected within the fasli, and Rupees 65,662 were subsequently realized within the 31st of August, leaving a balance of Rupees 31,085 still uncollected as particularized in the subjoined statement. It will be soon realized :—

Taluqs.	Land Revenue.	Sundry Sources.	Total.
	RS.	RS.	RS.
Mangalore	5,030	...	5,030
Kassergode	12,858	500	13,358
Upperangady	3,744	3,629	7,373
Udipy	2,847	...	2,847
Kundapur...	2,477	...	2,477
Total ...	26,956	4,129	31,085

37. The Demand, Collection, and Balance of Arrears are shown in the following abstract :—

——	Land Revenue.	Sundry sources of Revenue.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Balance at the commencement of Fasli 1284..	77,800 4 8	22,373 10 4	1,00,173 15 0
Amount collected, &c., within the Fasli ...	67,357 6 2	22,373 10 4	89,731 0 6
Balance at the close of the Fasli	10,442 14 6	... ...	10,442 14 6
Subsequent collections up to 31st August 1876...	303 6 6	... ...	303 6 6
Net balance...	10,139 8 0	... ...	10,139 8 0

Out of the balance of Rupees 10,139-8-0, Rupees 5,979-8-4 are recoverable and Rupees 4,159-15-8 are irrecoverable. The Tahsildars have been instructed to collect the amount of recoverable arrears as early as possible.

38. The irrecoverable balance is composed of two items, viz., Rupees 80-5-6 and Rupees 4,079-10-2. The former was already recommended in the last year's Settle-

nent Report to be written off the accounts. The necessary sanction not having y been received the amount has been included in this year's statement.

Faslis.	Land Revenue.			Miscellaneous.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1280	...	...	...	1,783	6	1	1,783	6	1
1281	...	...	...	1,024	12	6	1,024	12	6
1282	22	6	2	312	13	6	335	3	8
1283	73	3	11	875	9	1	948	13	0
1284	40	3	9	27	8	8	67	12	5
Total...	135	13	10	4,024	1	10	4,159	15	8

39. Out of the latter amount Rupees 55-8-4 were due on estates which wer sold for arrears of revenue and purchased on behalf of Government at a nominal price and is composed of Rupees 1-11-0 appertaining to Fasli 1282, Rupees 13-9-7 to Fas 1283, and of Rupees 40-3-9 to Fasli 1284. The balance consists of three items, viz Rupees 3,984-9-3, the arrears of Kumeri assessment; Rupees 28-3-1, arrears of Nelaterig and Gharterige; and Rupees 11-5-6 that of Shavi kist. Rupees 9 out of the Nelaterig amount is the assessment imposed upon the sites of two buildings which were consi dered as Government land. Subsequently, however, they were found to form part o Kumaki to Kadeem wurgs, and Rupees 18-5-5 is the quit-rent due on Mrs. Elizabet Coelho's garden, which was made over to her in the latter part of Fasli 1283. In th remaining cases of Nelaterige, as also in those of the arrears of Kumeri and Shavi kist the defaulters possess neither real nor personal property, the amount is therefore irre coverable, and I beg that sanction may be granted for writing off the whole sum fron the accounts.

Property sold.	Amount.		
	RS.	A.	P.
Movable property	1,948	0	0
Immovable do.	402	0	0
Total...	2,350	0	0

40. Coercive Processes.—Movable and immovable property, of the value of Rupees 2,350, was sold during the year under report for the realization of arrears, amounting to Rupees 4,078.

41. Collection and Charges.—In the following abstract the collections and charges of the fasli under each head are shown in comparison with those of Fasl 1284. There was a net falling off in the collection, as well as in charges amounting to Rupees 26,758 and Rupees 91,544 respectively:—

Items.	Collections.				Charges.			
	Fasli 1284.	Fasli 1285.	Difference.		Fasli 1284.	Fasli 1285.	Difference.	
			Increase.	Decrease.			Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.....	12,52,488	12,54,571	2,083	...	1,44,124	1,44,271	147	...
Abkári.....	1,08,920	1,48,553	39,633	...	222	...	...	222
Sea Customs.....	51,641	44,992	...	6,649	7,125	8,293	1,168	...
Salt.....	5,97,490	5,19,396	...	78,094	4,30,026	3,36,529	...	93,497
Stamps.. Judicial...	1,41,871	1,58,688	16,817	...	5,530	6,390	860	...
Stamps.. General...	52,220	51,672	...	548				
Total...	22,04,630	21,77,872	58,583	85,291	5,87,027	4,95,483	2,175	93,719
Net...	...	...	...	26,758	...	...	...	91,544

There is a slight increase in the charges under Land Revenue, Sea Customs, and Stamps, but it was more than balanced by a considerable decrease in the charges for salt.

42. The increase under Sea Customs occurs in two items, viz., Establishment and Fees to Clerks doing duty out-of-office hours. The latter is only nominal, for the collections are paid to the Clerks. The increase in the former is due to the entertainment of a temporary establishment of extra Peons at the port of Barkur for six months, and three extra Clerks in the Huzur for the preparation of Trade Returns.

43. The increase in the charges under Stamps is attributable to the enhancement of the rate of discount allowed to Vendors under Board's Proceedings, dated 29th July 1875, No. 2,119, and also to a larger amount having been refunded as value of spoilt non-judicial stamps.

44. The falling off in the salt charges is due to reduced purchases at a lower rate for the monopoly.

——	Quantity of Salt purchased for the Monopoly.	Price paid.	
		Rate.	Amount.
1284.	IN. MDS.		RS.
Bombay salt ...	155,020	at Rs. 290 per garce	3,74,632
Goa salt	58,233	at Rs. 30 per garce	14,558
Local manufacture.	55,782	at Rs. 22-8-0, 23-12-0, and 25 per garce ...	10,621
Total ...	269,035	Total ...	3,99,811
1285.			
Bombay salt ...	121,890	at Rs. 275 per garce	2,79,331
Damaun salt... ...	1,621	at Rs. 52-12-0 per garce	713
Goa salt	44,920	at Rs. 28 per garce	10,481
Local manufacture.	75,802	at Rs. 22-8-0, 23-12-0, and 25 per garce ...	14,484
Total ...	244,233		3,05,009
Decrease ...	24,802	Decrease ...	94,802

There was, however, an increase in the charges under the sub-heads Salary of the Deputy Collector and Charges for conveying salt. The former is owing to the promotion of the Salt Deputy Collector to the 2nd Class, and the latter to the increased production during the fasli, and consequent transfer of a greater quantity of salt from the manufacturing Cotaurs to the sale depôts.

45. Landed Property acquired by Public Servants.—During the year under report twenty-one servants have acquired by inheritance, purchase, &c., landed property, paying an aggregate assessment of Rupees 1,101-6-0, and nine individuals have parted with landed property, assessed at Rupees 196-12-4.

46. Costs of Civil Suits.—A statement of costs incurred in Civil suits for and against Government is enclosed.

47. Taluq and Village Accounts.—During the fasli under report some of the revised forms of village accounts have been introduced into the district. The other forms contained in the revised Village Manual could not be printed before the close of

the fasli. All of them will, however, be brought into use during the current fasli. The accounts are fairly kept by the village officers in the district.

48. EXAMINATION OF TALUQ TREASURIES.—The permanent Deputy Collector, Mr. Leggatt, was unable to examine the Taluq Treasuries during the fasli under report. He returned from leave at the end of November, and as there were only two Covenanted officers in the district he could not be spared from head quarters. Mr. Hebbert, the Assistant Collector, being new to the district and work could not conveniently relieve Mr. Leggatt of the Treasury. During the current fasli, however, Mr. Leggatt will examine most of the Taluq Treasuries.

49. AGRICULTURAL STATISTICS of the district cannot accompany this report as the returns from some of the taluqs have not yet been received. They will, however, be submitted as soon as possible.

50. LAPSES OF PAGODA ASSIGNMENT.—The assignment of land revenue, amounting to Rupee 1-1-0, made to a temple in the Udipy Taluq was resumed during the year, as no services have been performed therein for the last twelve years, and the building has been allowed to go to ruin.

Kodangala Venkatramana Devastan, situated in Aidubettu village, Balisavira Magane, in Udipy Taluq.

51. CONDUCT OF SUBORDINATE OFFICERS.—I have great pleasure in recording the satisfactory manner in which my subordinates have performed their duties during the year. Mr. Gibson, my Head Assistant, was in charge of the district for three months and left on promotion in Madras in January. To him and to Mr. Stokes, who acted for him as Head Assistant, my acknowledgments are due for the efficient manner in which they have performed their duties.

Mr. Hebbert, my Assistant, joined the district in December 1875, and promises well.

Mr. J. L. Fernandez acted as my Treasury Deputy until Mr. Leggatt's return in November. These two officers and Mr. Ball, my Salt Deputy, have given me satisfaction. Mr. Leggatt has had particularly heavy work in supervising the preparation of the Trade Returns and the annual Trade Statistics, and has had looking to the nature of the work, a very small establishment to assist him. I am much indebted to him for his assiduity in the matter.

Venkappa Punja, my Sheristadar, has worked very well, and is now conversant with the work in the office. He is not a pre-eminently brilliant man, but he is what is far better steady and thoroughly honest and safe.

The Tahsildars have, as a rule, worked well and have given me satisfaction.

MANGALORE, (Signed) A. McC. WEBSTER,
6th October 1876. Collector.

308

SETTLEMENT REPORT

OF

MALABAR.

CONTENTS.

	Paras.
Introduction	1
Officers who conducted the Settlement	2
Puttas	3
Changes in the Number and Tenure of Villages	4
Season	5 and 6
Sanitary Condition	7 to 11
Prices	12
Ryotwar Holdings and Cultivation	13 and 14
Waste Remitted and Charged	15
Grant of Cowles	16
Remissions	17
Collections	18
Land Revenue, Ryotwar	19
Miscellaneous	20
Abkári	21
Salt	22
Sea Customs	23
Land Customs	24
Stamps	25
Income-tax	26
Balances	27 to 34
Charges	35
Landed Property acquired by Public Servants	36
Examination of Taluq and Village Accounts	37
Do. of Taluq Treasuries under Board's Standing Order, No. 8 of 1874	38
Remarks on the Conduct of Subordinates	39

I HAVE the honor to submit my Report on the Revenue Settlement and Collections of this District for the past Fasli year 1285 (1875-76), together with the prescribed statements connected therewith as per accompanying list.

2. The settlement was commenced on the 25th December 1875, and was brought to a close on the 8th May following. The settlement of the Ponani and Cochin Taluqs, and the greater portion of the Walluvanad Taluq, was conducted by me, while the several Divisional Officers settled the other portions of the district as specified below:—

Cherakal, Kotteyom, Kurumbranad	D. Buick, Esq., Acting Sub-Collector.
Portion of the Walluvanad Taluq	H. M. Winterbotham, Esq., Acting Special Assistant Collector.
Palghaut, Calicut	E. J. Sewell, Esq., Acting Head Assistant Collector.
Ernad	O. Cannan, Deputy Collector.
Wynaad	W. E. Underwood, Esq., Deputy Collector.

3. PUTTAS.—The puttas for the year amounted in number to 173,211 and represents an increase of 1,793 over those of the previous year, which is attributable to ordinary causes, such as transfers of holdings and lands being newly brought under assessment.

4. CHANGES IN THE NUMBER AND TENURE OF VILLAGES.—There has been no change during the year in the number of villages (431) comprising the district or in their tenure.

5. Season.—The annexed statement exhibits the registered rain-fall of the district for the last five years, from which it will be perceived that the fall for the year under report is below that for each of the preceding four years, and is 36·08 inches less than that for the previous year. The scanty rain-fall throughout the district proved to a certain extent injurious to cultivation:—

—.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
April	5·17	3·56	5·14	3·25	2·98
May	7·51	7·01	11·54	20·60	4·80
June	37·02	30·84	29·71	44·25	34·15
July	38·81	30·88	37·12	30·46	29·65
August	12·14	15·72	8·60	12·69	11·59
September... ...	8·58	15·30	6·53	8·93	4·73
October	6·48	3·89	7·85	10·23	6·29
November... ...	8·68	3·36	0·41	2·56	1·99
December... ...	0·23	1·98	0·75	1·09	0·43
January	...	...	...	0·06	...
February	0·28	3·02	0·19	...	0·08
March	0·12	0·08	0·05	0·46	1·81
Total...	125·02	115·64	107·89	134·58	98·50

6. I may add while on this point that the north north-westerly long-shore winds, which blow on the coast more or less in January and February of each year, were remarkably prevalent in the year under report, continuing in fact until the present monsoon commenced and even after it had fairly set in.

7. Sanitary Condition.—In respect of the sanitary condition of the district the year was the worst that has occurred in the last decade. Fevers, small-pox, and cholera prevailed throughout the year. The annexed statement shows the mortality from these diseases for the past five years, from which it will be seen that the ravages committed by cholera and fever were immense:—

Faslis.	Cholera.	Small-pox.	Fever.	Total.
1281	55	606	10,762	11,423
1282	31	4,528	12,698	17,257
1283	10	14,858	12,166	27,034
1284	13	7,029	13,945	20,987
1285	12,210	6,479	15,114	33,803

8. The cholera epidemic first showed itself in this district in the suburbs of Calicut and is supposed to have been brought in by a Railway passenger from Coimbatore. The mortality continued to increase until January when it attained its maximum, over 2,300 cases proving fatal.

9. On learning that the epidemic had reached the neighbouring district I issued instructions to all the inhabitants through the village officers as to the measures to be observed for the prevention and treatment of the disease, and on its appearance here I issued and carried out stringent orders for the adoption of sanitary measures and further obtained the services of additional Medical subordinates, whom I posted in the infected localities. As the result of all the efforts made I must record that it seems

hopeless to attempt anything more than to ameliorate its ravages until we know more about what is the cause of it. At present we are working hopelessly in the dark.

10. A slight decrease is perceptible in the deaths by small-pox during the year when compared with the number in the past year. A very virulent type of this disease was prevalent in the two taluqs of Kotteyom and Kurumbranad.

11. The mortality from fever represents a small increase, which was no doubt occasioned by the scanty rain-fall of the year. The Calicut, Ernad, and Walluvanad Taluqs suffered the most.

12. Prices.—The prices of food grains during the year ruled slightly lower than those of the preceding fasli, as will be found on reference to the figures noted below; when compared with the decennial averages the results are generally similar. The loss in cultivation consequent on the scanty and unseasonable fall of rain, and the scarcity and distress resulting thereby were happily diverted to a great extent by the importation of grain from beyond the district:—

Articles.	Average price of the last ten years.	Fasli 1284.	Fasli 1285.
	RS.	RS.	RS.
Rice, 1st sort ...	...	441	428
Do. 2nd sort ...	...	399	391
Paddy, 1st sort ...	199	201	200
Do. 2nd sort ...	181	180	178
Raggy	219	209	220
Horse-gram	291	305	282

13. Ryotwar Holdings and Cultivation.—Appended is a comparative statement of the cultivation and settlement for the last two years:—

Items.	Last Fasli.		Current Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	398,346	6,24,419	400,273	6,28,476	1,927	4,057	...	...
Wet	388,566	11,67,045	388,285	11,66,746	...	...	281	299
Total...	786,912	17,91,464	788,558	17,95,222	1,927	4,057	281	299
Add.								
Second Crop Assessment.	...	...	...	...	...	...	...	...
Additional do.	...	...	...	...	...	...	...	...
Water-tax	...	...	...	...	...	...	...	...
Local Fund Cess	...	1,10,377	...	1,10,695	...	318	...	...
Village Service Cess ...	...	90,298	...	90,511	...	213	...	...
Total...	786,912	19,92,139	788,558	19,96,428	1,927	4,588	281	299
Deduct.								
Remissions	...	...	...	...	...	...	...	...
Local Fund Cess	...	1,10,377	...	1,10,695	...	318	...	...
Amshom Service Cess ...	...	90,298	...	90,511	...	213	...	...
Other remissions as particularized in Statement No. 4	1,576	6,631	1,569	4,728	...	...	7	1,903
Total...	1,576	2,07,306	1,569	2,05,934	...	531	7	1,903
Remaining Beriz	785,336	17,84,833	786,989	17,90,494	1,653	5,661	...	...
Add Miscellaneous items.	...	39,933	...	37,672	...	...	...	2,260
Net Total...	785,336	18,24,766	786,989	18,28,166	1,653	3,401	...	...

14. From the above statement it will be seen that there occurs in the year under review an increase of Rupees 5,661 over the preceding year, which is attributable to ordinary causes and which appertains to the following items. Under the head of Miscellaneous a decrease of Rupees 2,260 is observable, which is due to some of the purchasers of escheat lands having agreed to pay interest on their purchases in lieu of making immediate payment of the purchase money :—

	Rs.	A.	P.
Increase under Garden...	2,534	6	7
Do. do. Coffee	1,985	2	9
	4,519	9	4
Deduct decrease under Dry...	945	9	8
Balance of increase	3,573	15	8
Add increase under Wet	2,087	6	8
Total ...	5,661	6	4

15. Waste Remitted and Charged.—A remission of Rupees 1,108 was granted during the year for lands left uncultivated, while a sum of Rupees 2,327 was collected on lands of a similar description, more than half the number of which consisted of dry lands assessed at the fixed rate of 6 Annas per acre.

16. Grant of Cowles.—Cowles to the number of 23 were granted during the year for the reclamation of waste land, of which 17 were for 124 Acres of wet, and 6 for 29 Acres of dry land.

17. Remissions.—Remissions to the extent of Rupees 4,728 in the aggregate were made during the year. Of this Rupees 1,292 refer to temporary, and the balance, Rupees 3,436, to fixed remissions. Contrasted with the temporary and fixed remissions of the previous year these figures exhibit a decrease of Rupees 1,747 and 155, respectively. The cause of decrease under the former head is explained by the fact that, owing to the absence of the influx of salt water occasioned by the scanty fall of rain, the usual wet crops raised on lands protected by the Enamakal dam, situate in the Ponani Taluq, called for no such remission. The decrease under the latter head is comprised of small sums under various heads and is too trifling to deserve special notice.

18. Collections.—The following statement exhibits the total collections on account of land and sundry sources of revenue as compared with the previous year :—

Items.	Fasli 1284.			Fasli 1285.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently Settled.....	...	...	...	...	...	...	...	...
Shrotriem Jodi.....	...	...	...	...	...	...	...	...
Ryotwar.....	58,851	17,34,085	17,92,936	47,538	17,37,536	17,85,074	...	7,862
Miscellaneous...	2,031	39,821	41,852	99	37,545	37,644	...	4,208
Total ...	60,882	17,73,906	18,34,788	47,637	17,75,081	18,22,718	...	12,070
Abkari.....	...	2,74,666	2,74,666	7,890	2,53,760	2,61,650	...	13,016
Salt.....	...	11,05,766	11,05,766	...	8,43,529	8,43,529	...	2,62,237
Sea Customs	437	1,40,216	1,40,653	...	43,370	43,370	...	97,283
Land Customs.....	...	4,292	4,292	...	2,031	2,031	...	2,261
Stamps.....	...	6,75,408	6,75,408	...	6,73,820	6,73,820	...	1,583
Income-tax.....	41	6	47	...	18	18	...	29
Grand Total ...	61,360	39,74,255	40,35,615	55,527	35,91,609	36,47,136	...	3,88,479
Net ...	...	...	...	...	...	...	...	3,88,479

The total collections under the several heads of revenue will be found from the above statement to amount to Rupees 36,47,136 for the year, and is less than the preceding year's receipts by Rupees 3,88,479. The causes of fluctuation under each head are explained below :—

19. *Land Revenue—Ryotwar.*—The collections under Ryotwar represent an increase of Rupees 3,451 over those of the past year, but there was a falling off of Rupees 11,313 in the collection of the balances outstanding at the beginning of the year under report as compared with the collections under this head in the previous year. Hence there occurs a net decrease of Rupees 7,862 under this head.

20. *Miscellaneous.*—The decrease of Rupees 2,516 observable under this head is due to the recent method of settlement of escheat sales, by which the purchasers are relieved from the necessity of making immediate payment of the purchase money so long as they elect to pay the interest accruing thereon.

21. *Abkari.*—Under Abkári is to be seen a decrease of Rupees 13,106. The arrack and toddy farms of the district were for the first time sold separately during the year under review for a period of three years. Their sale resulted in a decrease of Rupees 24,300 from what they fetched when sold together at the previous sale, and consequently there has been a proportionate decrease in the amount of kists payable by the renters.

22. *Salt.*—This source of revenue exhibits a decrease of Rupees 2,62,238, and this considerable falling off is ascribable to the fact that large quantities of foreign and Bombay salt were imported into the district by private agency, the duty on the former being collected here and that on the latter at Bombay. Eastern coast salt too found its way into the district, and to a certain extent tended to check the Government sales, while it successfully displaced the salt that was heretofore taken from the Malabar salt gollahs for consumption in the villages of the Coimbatore District.

23. *Sea Customs.*—The decrease of Rupees 97,283 under Sea Customs is due to the introduction of the new Tariff Act No. XVI. of 1875, by which the levy of duty on many articles has either been reduced or discontinued.

24. *Land Customs.*—The decrease under Land Customs, amounting to Rupees 2,261, is likewise due to the aforesaid cause.

25. *Stamps.*—There is a falling off of Rupees 1,583 under Stamp revenue. Of this Rupees 878 appertain to Non-Judicial stamps, and Rupees 705 to Court Fees. This small decrease calls for no special notice, when it is remembered that the Stamp revenue of the preceding year was, for reasons then explained, abnormally high.

26. *Income-tax.*—Under Income-tax there will be found a decrease of Rupees 29 as compared with the previous year, which is due to the amount to be collected being small. The sum of Rupees 18 now collected represents the tax levied on the interest accruing on a Promissory Note which fell due during the currency of the Act, but was only paid in the course of the year.

27. Balances.—The outstanding balances at the close of the year aggregated Rupees 1,52,264, of which Rupees 71,989 appertain to the year under review. The

major part of the latter sum is due from the taluqs of Cherakal, Ponani, and Wynaad the arrears against which are as noted in the margin.

	Rs.
Cherakal	25,429
Ponani	10,651
Wynaad	30,353
Total...	66,433

28. The arrears against the Cheraka Taluq are composed of the peishcush o Rupees 15,000 due by Sultan Ali Rajal of Cannanore, and of Rupees 10,429 du by the Cherakal Rajah. The causes whicl l to the outstanding of the amount of peishcush is already within the knowledg the Board and Government and therefore needs no recapitulation here, and they e also aware of the fact of the sequestration of the Rajah's Laccadive Island or the realization of the arrears due by him. In respect of the 10,000 odd Rupees payable by the Cherakal Rajah sanction has been applied for in my letter of the 25th August 1876, No. 229, to recover this amount from the Malikhana allowed to the Rajah

29. As regards the arrears in the Ponani Taluq the provisions of the law are being enforced for the speedy realization of the Government demands.

30. The outstandings against Wynaad consist, as usual, of the assessment due on coffee estates belonging to European planters. This subject is having attention.

31. A sum of Rupees 3,903 occurs as an arrear under the head of Abk This amount is being gradually collected since the close of the year.

32. The previous year's outstandings come up to Rupees 80,275, and of this Rupees 59,426 are due by Sultan Ali Rajah.

33. In paragraph 27 of the report for last year a sum of Rupees 15,922, as specified in the margin, was recommended to be expunged from the accounts as irrecoverable. In G.O., dated 2nd September 1875, No. 1,314, sanction was granted for writing off the sum shown as irrecoverable in Fasli 1283, viz., Rupees 7,157, and this will accordingly be done in the accounts of the current year.

	Rs.
Fasli 1283	7,157
„ 1284	8,765
Total...	15,922

34. The sum found irrecoverable in the year under report amounts to Rupees 1,457 ; this added to Rupees 8,765 of the previous fasli, on which no orders have as yet been passed, makes a total of Rupees 10,222, sanction for expunging which is solicited. The details of this amount are as noted below :—

	Rs.	A.	P.
1. Arrears on unproductive loads that had to be sold for the arrears and purchased by Government at nominal price.	1,969	14	1
2. Arrears where gardens became unproductive and defaulters left the place	14	6	3
3. Assessment remitted for three years on lands purchased under the Waste Land Rules	1,862	15	1
4. Arrears where gardens have become unproductive and defaulters have no means to pay	174	12	10
5. Arrears where gardens have become unproductive and defaulters have died	18	0	0
6. Excess assessment charged owing to error in area	714	8	0
7. Assessment erroneously charged on same land a second time.	134	0	0
8. Do. do. on coffee land before the trees attained maturity	240	0	0

	Rs.	A.	P.
9. Assessment on lands in the Ouchterlony valley (transferred to the Nilgiris) for Fasli 1282, collected in the Nilgiri District	4,795	0	0
10. Assessment erroneously entered in demand	10	3	3
11. Do. on land granted on cowle which was subsequently left uncultivated owing to the passage of boats.	1	4	1
12. Assessment on land taken up for a public road from Manantoddy via Peria to Tellicherry	40	0	0
13. Assessment on land left uncultivated, which was assessed at the fixed rate of 6 Annas per acre	246	13	6
Total ...	10,221	13	1

35. Charges.—It will be observed from Statement No. 9 that the aggregate charges of the year amounted to Rupees 12,18,021, and are below those of the preceding year by Rupees 31,189. Of this decrease that appertaining to salt itself amounts to Rupees 28,719. The quantity of salt purchased during the year was by 254,874 Maunds less than the previous year's purchase, and the average price came to Rupees 276-15-10 per garce. This rate, although in excess of the previous year, has not had the direct effect of increasing the charges owing to the quantity of salt purchased having been considerably less as stated above. Another cause for the decrease is that the salt gollahs of the district did not require so great an outlay in respect of construction and repairs as in the preceding year. The remaining amount of Rupees 2,470 required to make up the total decrease noticed relates to several other heads of charges and does not seem to call for special remark.

36. Landed Property acquired by Public Servants.—The statement appended shows the extent of landed property acquired by public servants during the year under review :—

Name and Designation.	Taluq in which situated.	Extent.			Assessment.		
					Rs.	A.	P.
V. C. Govinda Menon, 6th Gumastah, Kotteyom Taluq	Ponani	3	3	3	3	0	0
Karunagara Nair, 1st Revenue Inspector, Kurumbranad Taluq	Kurumbranad ...	4	8	11	11	5	2
Vengideswara Pattar, Escheat Inspector	Palghaut	23	0	0	32	5	5
Keluni Nair, 7th Gumastah, Ernad Taluq	Ernad	3	6	0	12	8	0
Paral Mussa, Tahsildar of Walluvanad	Walluvanad ...	1	13	5	1	5	9
Narayana Menon, Gumastah of do.	Do.	1	9	7	0	3	10
Govinda Nair do. do.	Do.	0	12	1	0	4	11
Sooben Pattar, Gumastah, Wynaad Taluq	Wynaad	5	15	4	1	2	0
Raman Nambyar, Sub-Magistrate of Alatur ...	Ponani	13	13	11	35	5	4
Madhavan Nair, 2nd Revenue Inspector, Ponani Taluq	Do.	0	12	0	2	0	0
Krishnan, Gumastah, Ponani Taluq...	Do.	1	12	11	6	12	10

37. Examination of Taluq and Village Accounts.—The taluq and village accounts were examined and found to be correctly kept.

38. Examination of Taluq Treasuries under Board's S. O., No. 8 of 1874.—The taluq treasuries of Cherakal and Kotteyom were examined by the Treasury

eputy Collector in the month of April, and the cash, notes, and stock of stamps, &c., ere found to be correct. The accounts were reported to be kept in fair order.

39. Remarks on the Conduct of Subordinates.—The Sub-Magistrate and eputy Tahsildar of Vythery (Sesha Ayyangar) was placed under suspension in the ear under report for malpractices in his capacity as District Munsif. Nothing else orththy of note occurred, except that the Moplah Tahsildar of Kurumbranad (Paral ussa) died suddenly at Badagara.

40. Copy of Sub-Collector's report is enclosed.

Calicut, (Signed) W. LOGAN,
13rd September 1876. Collector.

SUB-COLLECTORATE.

I have the honor to report on the Settlement of the Sub-Division for Fasli 128[illegible]

2. The settlement was conducted by me. It commenced on the 10th January and terminated on the 28th March 1876.

3. The places where puttas were distributed, and the period occupied in the settlement of each taluq, are given below :—

Taluqs.	Place of Distribution.	Number of Days.
1. Cherakal	1. Cannanore ... ... 2. Payangady ... ... 3. Taliparamba ... ... 4. Kavai	22
2. Kotteyom	1. Tellicherry ... ... 2. Kuttuparamba ... ... 3. Kanoth	13
3. Kurumbranad ...	1. Badagara	10

4. As small-pox of a virulent type was very prevalent during the time allotted for the settlement of the Kurumbranad Taluq puttas for that taluq were distributed only at Badagara, the Kusbah station of the taluq. Cholera to some extent also prevailed in the taluq at that time, and altogether the health of the taluq was unsatisfactory.

5. The total number of puttas issued for the fasli was 4,432, of which 1,224 were new ones, and the remainder 3,208 were old puttas in which alterations were found to be necessary.

6. The rain-fall for this fasli was below the average, one principal cause of this being the lateness of the present monsoon. Scarcely any rain fell till near the middle of June, and then the fall was not so great as might have been anticipated. The rain-fall is contrasted with that of the previous fasli, and the decrease will be observed to be considerable :—

Taluqs.	In Fasli 1284.			In Fasli 1285.		
	Glass.	Ounce.	Fraction of Ounce.	Glass.	Ounce.	Fraction of Ounce.
1. Cherakal	119	2	¾	93	1	⅓
2. Kotteyom	114	4	...	85	5	¼
3. Kurumbranad	117	7	...	82	...	¼

Notwithstanding the unsatisfactory rain-fall the crops did not suffer in any reciable degree, and the season may be described as, on the whole, a fair one. markets were well supplied and the prices were stable.

7. The public health cannot be said to have been on the whole good. Small-pox sted throughout the whole year in the three taluqs forming the Sub-Division, and epidemic in the taluqs of Kurumbranad and Kotteyom during the first quarter of 3. The neighbourhood of Quilandy, which had suffered severely in the previous was again ravaged by the scourge, and the mortality whenever the disease ailed was very serious. Cholera of an epidemic form also made its appearance in parts of the Kurumbranad and Kotteyom Taluqs, and several fatal cases occurred especially in the former taluq. The disease entered the division from the south, its course has been from south to north through the division.

8. The mortality from these two diseases is as shown below :—

Taluqs.	Cholera.	Small-pox.
1. Cherakal	...	309
2. Kotteyom	75	1,418
3. Kurumbranad	397	1,572
Total ...	472	3,299
In Fasli 1284	1	2,236
Increase ...	471	1,063

9. A comparative statement of the price of paddy is given below :—

	Price of 1st sort, per Garce. RS. A. P.
Fasli 1284	204 8 1
Do. 1285	203 9 7

10. There was a slight increase in the total revenue over the previous fasli; chiefly due to the fact of new gardens being brought to account.

	RS. A. P.
Fasli 1284	5,21,887 3 9
Do. 1285	5,23,445 3 5
Increase ...	1,557 15 8

11. The several items of increase and decrease in the revenue are shown below :—

WET LANDS.

Particulars of Increase.

	RS. A. P.
By resumption of remission	74 0 0
By Assessment on new lands	57 15 8
By Assessment on lands on progressive cowle	63 0 1
By Resumption of temporary remission granted on cowle lands...	2 13 5
By Assessment as per crop	73 6 7
Total ...	271 3 9

Particulars of Decrease.

			RS. A. P.
Decrease of assessment on lands converted into gardens			10 14 1
Do.	do.	do. left waste	90 10 3
Do.	do.	taken for Government purposes	0 6 11
Do.	do.	on shistom on escheat lands sold	5 2 8
Do.	do.	on lands as per crop	205 0 1
		Total ...	312 2 0
		Net decrease ...	40 14 3

DRY LANDS.

Items.	For Fasli 1284.	For Fasli 1285.	NET. Increase.	NET. Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Modan	2,722 14 1	3,042 12 11	319 14 10	... ...
Ponom	12,576 9 0	12,121 1 1	... ...	455 7 11
Palliyal	697 1 4	665 2 8	... ...	31 14 8
Yelloo	734 11 11	892 8 4	157 12 5	... ...
Total ...	16,731 4 4	16,721 9 0	477 11 3	487 6 7
Net ...	... ...	... ...	... ...	9 11 4
Assessment at 6 Annas per Acre.	3,828 14 0	3,828 14 0	... ...	... ...
Grand Total ...	20,560 2 4	20,550 7 0	... ...	9 11 4

GARDEN LANDS.

Particulars of Increase.

	RS. A. P.
Assessment on new gardens	1,052 6 8
Do. on cowle	367 1 8
Do. on gardens already assessed	253 2 8
Do. on coffee lands	3 2 1
Remission resumed	40 10 3
Total	1,716 7 4

Particulars of Decrease.

Decrease of assessment on trees which have ceased bearing ...	57 13 11
Do. do. washed away by encroachment of sea	2 8 6
Do. do. twice assessed	2 0 11
Assessment temporarily remitted	42 8 10
Decrease of assessment on shistom on escheat garden lands ...	2 13 11
Total ...	107 14 1
Net increase ...	1,608 9 3
Net increase on account of wet, dry, and garden lands...	1,557 15 8

12. There is a decrease of Rupees 7-12-5 in the Amshom Service Fund as under:—

	RS.	A.	P.
Fasli 1284	4,756	8	4
Do. 1285	4,748	11	11
Decrease ...	7	12	5

13. There is an increase of Rupees 96-5-6 in the Local Fund Cess as noted over:—

	RS.	P.
Fasli 1284	31,39. .0	0
Do. 1285	31,491 15	6
Increase ...	96 5	6

14. In the following table the Land Revenue of the Division for the last five years is shown. It will be observed from it that the revenue of the fasli was Rupees 4,775-5-2 above the average of the five years. It will also be noted that though the increase in the revenue during this term is not startling still is steady and progressive.

Faslis.	Cherakal.			Kotteyom.			Kurumbranad.			Total.		
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A.	P.
1280	1,97,141	12	1	98,641	6	6	2,05,839	9	6	5,01,622	12	1
1281	1,97,899	1	0	97,303	14	7	2,05,889	15	4	5,01,092	14	11
1282	1,98,764	2	10	99,259	2	7	2,06,849	2	6	5,04,872	7	11
1283	1,97,358	4	4	98,938	1	11	2,07,577	6	9	5,03,873	13	0
1284	1,98,368	8	5	99,800	15	4	2,08,717	11	1	5,06,887	2	10
Total ...	9,89,531	12	8	4,93,943	8	11	10,34,873	13	2	25,18,349	2	9
Average ...	...	...	...	...	...	...	...	...	...	5,03,669	13	4
Fasli 1285.	...	...	...	...	...	...	...	...	...	5,08,445	2	6
Increase ...	...	...	...	...	...	...	...	...	...	4,775	5	2

15. The Abkári farms were rented out for three years from Fasli 1285 at Rupees 1,05,800 a year. I am not able at present to pronounce the change of system a benefit either to Government or the people. The quarrels between the contractors are frequent,

16. The following table exhibits the various items of revenue:—

Particulars.	Fasli 1284.			Fasli 1285.			Increase.			Decrease		
Land Revenue.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	
Wet	2,63,250	6	9	2,63,209	8	6	...	...	...	40	14	
Dry	20,560	2	4	20,550	7	0	...	...	...	9	1	
Garden	2,22,128	11	11	2,23,737	5	2	1,608	9	3	...		
Cannanore Karar	15,000	0	11	15,000	0	11	...	...	...	...		
Total ...	5,20,939	5	11	5,22,497	5	7	1,608	9	3	50		
Inam Jodi	947	13	10	947	13	10	...	...	...	...	..	
Total ...	5,21,887	3	9	5,23,445	3	5	1,608	9	3	50	9	
Miscellaneous.												
Amshom Service Fund ...	4,756	8	4	4,748	11	11	...	...	...	7	12	5
Local Fund Cess...	31,395	10	0	31,491	15	6	96	5	6	...	...	...
Abkári...	1,08,171	6	4	1,05,871	6	4	...	...	...	2,300	0	0
Grand Total ...	6,66,210	12	5	6,65,557	5	2	1,704	14	9	2,358	6	0
Net ...	...	...	...	...	...	...	...	...	...	653	7	3

17. The interest on the arrears amounted to Rupees 129-3-7 against Rupees 62-5-7 for the last fasli.

18. The total demand for the fasli inclusive of Abkári, Local Fund Cess, &c., was Rupees 6,65,557-5-2. Of this amount Rupees 6,34,854-13-6 was collected before the closing of the fasli, leaving a balance uncollected of Rupees 30,702-7-8. Of this sum Rupees 15,000-0-11 represents the peishcush for the year due by Sultan Ali Rajah of Cannanore, and which, added to the sum of Rupees 59,426-4-0 due by him for the last four faslis, raises the total demand against him to Rupees 74,426-4-11 as noted in the margin. The collection of this heavy arrear is held over and will be adjusted under the terms of G.O., dated 18th May 1876, No. 281. Of the remaining balance Rupees 11,606-11-1 appertains to the Cherakal Taluq, the greater portion of which, Rupees 10,987-5-10, is due by the Cherakal Rajah, and the collection of which under Act II. of 1864 is deferred in accordance with the instructions conveyed in your letter of 15th May last, No. 1,297, and the remainder, Rupees 619-5-3, was due by the Abkári Arrack Renter and by a ryot. The Abkári Renter's arrear of Rupees 580 has since been collected and steps are being taken to collect the trifling sum of Rupees 39-5-3 due by the ryot. In Kotteyom Taluq Rupees 1,500 was due at the close of the fa by the Arrack Renter of that taluq, but steps are being taken to collect this amou In the Kurumbranad Taluq Rupees 2,595-11-8 was due by the Arrack Renter and the Avinjat family. Of this sum Rupees 1,823 represents the Abkári arrear, to ef a speedy collection of which orders have been issued to the Tahsildar of that taluq the remainder, Rupees 772-11-8, due by the Avinjat family will be deducted fro

Faslis.	RS.	A.	P.
1281	14,426	1	3
1282	15,000	0	11
1283	15,000	0	11
1284	15,000	0	11
1285	15,000	0	11
Total ...	74,426	4	11

khana allowance when next payable to them, as directed in the Proceedings of the d of Revenue, dated 2nd August 1873, No. 1,476. The arrears above described recoverable.

19. The village accounts were examined and found to be correct and neatly kept. Amshom officials I have found to be in most cases hard working and trustworthy thstanding their onerous duties and insufficient pay. I should be glad to see osition improved.

LICHERRY,
ugust 1876.

(Signed) D. BUICK,
Acting Sub-Collector.

(True Copy.)

(Signed) W. LOGAN,
Collector.

190562

Ed. J. Tulloch.