

SETTLEMENT REPORT

OF

TANJORE..

1. I do myself the honor to submit the Annual Report on the Settlement of the Land and Extra Sources of Revenue in the Sub-division of Tanjore, for Fasli 1270 (A. D. 1860-61), together with eight explanatory Statements and their enclosures prepared in the prescribed form.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The Settlement was commenced on the 5th and concluded on the 23rd April 1861. The stations at which the settlement of each Taluq was made, and the date on which the distribution of Pattas took place, are particularized in the following Statement :—

Taluqs.	Stations where the Jammabundy was made.	The dates on which the distribution of Pattas took place.
Nannilam... ..	Nalmangudi	5th April 1861.
Sheali... ..	{Sheali	13th do. do.
	{Kaveripatnam	17th do. do.
Mayaveram	Mayaveram	23rd do. do.

VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES.—3. The number of villages under each description of settlement prevailing in my division, is shown below :—

Olungu rented, affected by prices as per last year's account...	11
Deduct villages converted into gross rented in this year.....	5
Remaining... ..	6
Olungu rented, unaffected by prices *	11
Gross rented in Fasli 1269	874
Deducted gross rented in the last and amani in this year...	1
Remaining...	873
Add Olungu rented in last, and gross rented in this year...	5
Add under amani in last, and gross rented in this year.....	3
Total...	881
Under amani in Fasli 1269	14
Add gross rented in the last, and under amani in this year...	1
Total...	15
Deduct villages brought to gross rented... ..	3
Remaining... ..	12
Field assessed... ..	1,047
<i>Shrotriem, &c.</i>	
Shrotriem... ..	13
Sarvamaniam... ..	47
Money rented... ..	5
Grain rented... ..	1
Moturpha... ..	2
Suttapal... ..	1
	69
Total...	2,026

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4. The total number of amani villages at the beginning of the present year was 15, being one in excess of last year: this has arisen from one village which last year was included under the head of Mottafaisal having again come under amani, in consequence of some of the Meras-dars not agreeing to the terms proposed by the Deputy Collector.

5. Seven thousand, four hundred and twenty-one Pattas (as noted in the foot-note under column 4 of the Statement No. 1) were not renewed in the year under report, as no change had taken place in the extent of assessment of the Ryots' holdings since the previous year.

SEASON.—6. The season on the whole was decidedly unfavorable. During July, August and September, little or no rain fell at all, the north-east monsoon not commencing till the middle of October; it then continued for fifteen days, and afterwards ceased altogether for the space of five weeks, leaving us without any rain at all for the whole month of November. In December, however, it again returned, but not till after much damage had been done, and the wet crops standing on high ground had become totally withered; for, to add to the misfortune of defective rain, the freshes in the rivers were unusually low during the whole of this time. The out-turn of the harvest necessarily therefore proved deficient. For the dry and garden crops, the rain which fell in March and April was, however, seasonable and beneficial. I subjoin a statement showing the quantity of rain in each month according to the guages kept in the Taluq in comparison with the last Fasli.

Months.	Fasli 1269.	Fasli 1270.
July... ..	4½	1½
August... ..	9	0 ¹ / ₁₀
September... ..	5½	2½
October... ..	8	16
November... ..	15	...
December... ..	1½	16½
January... ..	0½	...
February... ..	...	...
March... ..	...	2½
April... ..	...	2½
May... ..	...	1
June... ..	...	1½

Attacked	812
Cured.. .. .	119
Died.. .. .	693

7. The sanitary condition of the people in the division has been good. Cholera made its appearance as usual, but rather mildly than otherwise: the mortality which arose therefrom, is shown in the margin.

Vaccinated.	7,068
Successful.. .. .	6,712
Unsuccessful... .. .	356

8. The Vaccinators in the Sub-division have been performing their duty satisfactorily, and the number vaccinated by them during the year, together with the particulars as to how many cases were successful and unsuccessful, is shown in the margin.

PRICES OF GRAIN.—9. The price of grain reached an unprecedented height during the Fasli under report, having been more than 100 per cent. above the standard rate, as shown below:—

Standard price... ..	0 7 8½
Commutation price of Fasli 1270... ..	1 0 9½
Increase above the standard... ..	0 9 1½
Per centage...	118¼

RYOTS' HOLDINGS, ACTUAL CULTIVATION, WASTE CHARGED AND REMITTED.—10. The sub-joined statement exhibits the Ryots' holdings and actual cultivation with the Beriz, the waste charged, and waste remitted to the Ryots, in Faslis 1269 and 1270.

Items.	Fasli 1269				Fasli 1270.				Increase.				Decrease.			
	Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.	
	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.
Ryot's holdings.	3,35,670	15,23,121	0	0	3,36,453	15,30,938	0	0	783	7,817	9	2	...	...	...	...
<i>Deduct gross waste.</i>																
Waste remitted.	2,621	11,082	3	11	7,970	32,103	11	7	5,349	20,121	7	8	...	...	...	...
Waste charged.	16,158	35,662	10	8	15,150	33,870	8	11	...	...	...	...	708	1,792	1	9
Total...	18,779	47,644	14	7	23,420	65,974	4	6	5,349	20,121	7	8	708	1,792	1	9
<i>Remainder.</i>																
Cultivation...	3,16,891	14,75,476	3	3	3,13,033	14,64,964	6	6	...	...	...	...	3,858	10,511	12	9
Waste charged.	16,158	35,662	10	8	16,450	33,870	8	11	...	...	...	...	708	1,792	1	9
Total...	3,33,049	15,11,138	13	11	3,28,483	14,98,834	15	5	...	...	...	...	4,566	12,303	14	6
<i>Deduct</i>																
Shavi or withered crops...	2,029	9,045	4	6	2,173	8,434	9	2	144	...	...	...	...	610	11	4
Stalakammi...	425	1,577	3	6	782	3,078	10	8	357	1,501	7	2	...	...	...	...
Short produce...	...	1,948	5	10	...	2,509	7	10	...	561	2	0	...	...	...	...
Cowle Remission...	5	199	8	5	5	80	3	2	...	...	...	...	...	119	5	3
Total...	2,459	12,770	6	3	2,960	14,102	14	10	501	2,062	9	2	...	730	0	7
Net amount of Settlement...	3,30,590	14,98,368	7	8	3,25,523	14,84,732	0	7	...	...	...	...	5,067	13,136	7	1

11. The increase in the Ryots' holdings is owing to some waste land having been brought into cultivation in this year; but the decrease in the cultivation as well as the increase in the waste remitted, are attributable to the unfavorable character of the season.

12. The amount of waste charged as shown in the above statement, was that which was not remitted to certain Ryots who failed to cultivate their lands through negligence, and whose total waste bore but a very small proportion to their entire holdings.

13. The fact of there being a decrease in the Beriz under the head of Shavi while there is an increase in the extent of land, is ascribable to the remission given, being on land assessed at a lower rate than that which was remitted last year.

REMISSIONS.—14. The following abstract statement exhibits the remission granted in the Ryotwary and gross rented villages, &c., according to the new classification, as compared with Fasli 1269.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Shavi or withered crops.....	9,045	4 6	8,434	9 2	...	...	610	11 4
Stalakammi... ..	1,577	3 6	3,078	10 8	1,501	7 2	...	...
Short produce... ..	1,948	5 10	2,509	7 10	561	2 0	...	...
Cowle Remission... ..	199	8 5	80	3 2	...	...	119	5 3
Total...	12,770	6 3	14,102	14 10	2,062	9 2	730	0 7
			Net increase...		1,332	8 7		
Waste remitted...			32,103	11 7				
Total...			46,206	10 5				

15. In granting these remissions, I have adhered to the order of Government, dated 10th March 1860, and to the principles laid down in their Extract dated 10th March 1825, viz., "that the only bar to the Circar demand is the Ryots' inability to pay it; and this is to be inferred, not from the state of a particular field, but from that of all the fields which he has cultivated, and from a combined consideration of the produce and the price;" and hence, recollecting that prices have more than doubled themselves within the last few years, I laid down a general rule that no remission should be granted to Ryots whose *total* crops had not suffered more than 20 per cent. on the original Dittam; the only exception being in cases of Mahanams, where the out-turn generally, from failure of irrigation, was known to me to have been much below the average. My plan was as follows:—All Ryots wanting remission were obliged to draw up their petitions in a particular form, in which their total holdings, their loss in Tarus, their loss in Nattupal, together with the number of fields wherein the crops were said to have failed, were exhibited in detail. From these petitions the loss per cent. of each petitioner as compared with his total holding was at once ascertained; and where this loss was found to be above 20 per cent., the land said to have been uncultivated or to have become Nattupal, was examined by trustworthy persons appointed by myself, remission being eventually granted according to the loss actually found on inspection if it exceeded 20 per cent. of the total out-turn. It will thus be perceived that I have given no remission (except in certain special localities) to Ryots whose loss was *below* 20 per cent. of their whole out-turn; and this I conceive, I was more than justified in doing, for the gain which Ryots have everywhere realized by the prevailing high prices for the last eight months, has much more than made up for such a slight failure in the total out-turn as 20 per cent. The Mahanams in which I made an exception to the above rule were Thirakadaiyur, Tiruchampalli, Tiruvidakali, Tranquebar, Korukai, Tiruvilanthur and Pákasalai in the Mayaveram Taluq, and Patchai and Tiruvengád in Sheali, and here remission was granted according to the loss actually found on inspection, for as a general rule the out-turn in these Mahanams was below the original Odawaram. Many of the villages in these Mahanams were examined by myself in person; and I regret to have to add that in many instances did I find large Merasdars trying to over-reach the Government: one notorious man by name Mathúr Ramasami Aiyar being discovered by me as having entered fourteen velis of land as Nattupal, on every inch of which I myself saw a good crop standing. The inspections generally were most faithfully performed by the officials I appointed, and as a proof of how strictly things were looked after, I may state that only a little more than half of the remission asked for by the Ryots was found deserving of being granted, and thus revenue to the amount of 40,000 Rupees saved to the Government. Next year I hope to be spared much of the trouble which has been experienced during the season under report, by 1stly, restricting the time for the receipt of Tarus and Nattupal petitions to the 15th of January; and 2ndly, having the Nattupal examined first and the Tarus last, and not *vice versa* as has hitherto been the practice; for, according to the present arrangement, the Ryots have many facilities on the one hand for cultivating their waste lands after they have been examined, and on the other of reaping their Nattupal crops before the arrival of the Inspector, and pretending that they have been eaten by cattle or otherwise destroyed.* In the Sheali Taluq, I have remitted the tax due on certain immemorial waste lands, which were relinquished by the Ryots agreeably to the orders of the Board, and intend during next Fasli that the order that all land not relinquished shall be paid for (no matter how many years it may have been uncultivated) be most strictly adhered to.

* 16. The failure of the north-east monsoon in the month of November, and the defective state of the beds of the Kaveri and of the Virasholan, have been without doubt the causes of the loss which has occurred in my Sub-division. The Merasdars whose lands depend upon the irrigation of the two rivers above named, have, during the whole of this year, been repeatedly asking me to see what I could do to clear out the bed of the Kaveri and have a dam erected across the Virasholan. On both these subjects I have had the honor, ever since last October, to

make many representations in person to both yourself and the District Engineer, and I can only express my deep regret that nothing has as yet been done. The loss to Government from the accumulation of sand in the Kaveri alone I estimate at 15,000 Rupees, and I have no hesitation in saying that, if we have next year a repetition of the season of 1270, the loss which will accrue to Government from the state of this river will be much heavier. The remissions granted in consequence of the defective state of the Virasholan I estimate at Rupees 5,000.

SUNDRY ITEMS.—17. These items are fully detailed in Statement No. 4. The decrease under the head of Swamibogam is owing to remission given for the whole Nanja waste land in the village of Kadangal, which has been under Circar management since it was deserted by the Merasdar to whom it belongs.

SPECIAL PRODUCTS.—18. The extent of land cultivated with sugar-cane, cotton and indigo is shown below:—

Products.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.
1	2	3	4	5	6	7	8	9
Sugar-cane	171	1,114 12 4	169	1,036 4 0	...	...	2	78 8 4
Cotton	153	206 8 7	92	85 10 2	...	...	61	120 14 5
Indigo	38	38 14 0	46	43 12 11	8	4 14 11	...	...
Total...	362	1,360 2 11	307	1,165 11 1	8	4 14 11	63	199 6 9
Net Decrease...							55	194 7 10

19. The decrease in these products is attributed to the Merasdars in the Division not taking the trouble to cultivate them, in consequence of the little remuneration which they derive therefrom.

GENERAL RESULT OF THE LAND AND SUNDRY SOURCES OF REVENUE.—20. The general result of the Settlement of the Land and Sundry Sources of Revenue for Fasli 1270, as compared with Fasli 1269, will be found in the following Statement:—

Items.		Last Fasli.	Present Fasli.	Increase.	Decrease.	
		RS.	RS.	RS.	RS.	
Land Revenue.	Jody of Shrotriem and Inam villages ...	6,137	6,367	230	...	
	Rents for one year, &c., villages ...	9,39,669	9,28,470	...	11,199	
	Ryotwar ...	5,80,695	5,74,309	...	6,386	
	Amani or division of produce ...	6,667	10,756	4,089	...	
	Total.....	15,33,168	15,19,902	4,319	17,585	Net Dec. 13,266.
Sundry Sources of Revenue.	Abkarry ...	93,447	93,447	...	...
	Moturpha ...	13,068	13,212	144	...	
	Total.....	1,06,515	1,06,659	144	...	
Total Land and Sundry Sources....		16,39,683	16,26,561	4,463	17,585	Net Dec. 13,122.

21. Although there has been an increase in the demand on account of additional cultivation in the Amani and Shrotriem, &c. villages in the year under report, yet on the whole there has been a decrease on account of the remission which it was found necessary to grant. For reasons *vide* paragraphs 6 and 16.

SETTLEMENT REPORT OF

SEVOY JAMMA AND INTEREST.—22. The items of Sevoy Jamma and Interest require no remark as the accounts connected therewith are kept in your office.

DEMAND, COLLECTION AND BALANCE OF CURRENT REVENUE.—23. The annexed Statement shows the Demand, Collection and Balance of all Sources of Revenue for Fasli 1270.

Items.		Demand.	Collection.	Balance.	Subsequent collections up to 5th July.	Balance.
Land Revenue.	Jody on Shrotriem and Inam villages	6,367	6,296	71	18	53
	Rents for one year, &c.	9,28,469	9,15,734	12,735	8,449	4,286
	Ryotwar	5,74,309	5,60,593	13,716	11,944	1,772
	Amani or division of produce..	10,756	10,738	18	18	...
	Total. ...	15,19,901	14,93,361	26,540	20,429	6,111
Sundry Sources of Revenue.	Abkarry	93,447	86,660	6,787	...	6,787
	Moturpha	13,212	13,172	40	24	16
	Total. ...	1,06,659	99,832	6,827	24	6,803
Grand Total....		16,26,560	15,93,193	33,367	20,453	12,914

24. Of the total demand of Rupees 16,26,560, the sum of Rupees 15,93,193 was realised within the Fasli; and during the five days which have elapsed since its close, a further sum of Rupees 20,453 has been collected, thus making the total collections amount to Rupees 16,13,646, and the balance to Rupees 12,914, or $\frac{3}{4}$ ths per cent. on the entire demand. As every Rupee of this balance is fairly due, I have sent strict orders that it be collected without delay and can most confidently rely on my order being at once obeyed.

DEMAND, COLLECTION AND BALANCE OF ARREARS.—25. The following Statement exhibits the collections in Fasli 1270 of arrears of all Sources of Revenue for former Faslis.

Faslis for which due.	Arrears at the beginning of the Fasli.	Within the Fasli.			Balance at the close of the Fasli.	Subsequent collections up to 5th July.	Balance.			
		Collected.	Remitted.	Total.			Recoverable.	Doubtful.	Irrecoverable, recommended for remission.	Total.
1269	98,522	97,709	...	97,709	813	...	112	...	701	813
1268	1,09,115	17,545	89,432	1,06,977	2,138	...	62	1,062	1,014	2,138
1267	20,741	11,935	8,527	20,462	279	49	141	...	89	230
1266	11,848	6,429	4,715	11,144	699	87	612	...	...	612
From 1265 } down to 1240 }	20,900	9,103	11,797	20,900	...	...	...	...	...	...
Total....	2,61,121	1,42,721	1,14,471	2,57,192	3,929	136	927	1,062	1,804	3,793

26. The arrears for former years amounted at the commencement of Fasli 1270 to Rupees 2,61,121.

27. Of this sum, Rupees 1,42,721 were collected within the Fasli and Rupees 1,14,471 were remitted by order of Government, thus leaving at the close of the Fasli a balance of Rupees 3,929. Subsequent collections up to the 5th July 1861 have reduced this sum to Rupees 3,793; and of this Rupees 927 must be classed as recoverable, and Rupees 2,866 as doubtful and irrecoverable. With regard to the recoverable balance, Yadasts have been sent by me to you requesting the orders of the Board of Revenue for selling the immoveable property of the defaulters thereof to the amount of Rupees 900, but no answers have as yet been received,

there is consequently only an actual balance of Rupees 27 to be collected, and this sum will, I doubt not, be shortly realized.

IRRECOVERABLE ARREARS.—28. Out of the amount entered as doubtful and irrecoverable 1,062 Rupees have been brought to account, as it is the amount due on account of increase by price, by Merasdars who have not yet agreed to their villages being converted from Olungizara to Mottafaisal; and regarding the remaining Rupees 1,804, I intend* making a special report to you, as it is chiefly due on lands left waste from time immemorial and should, in my opinion, be remitted by the Government.

COERCIVE PROCESS.—29. The following Statement exhibits the extent to which landed and personal property was zufted and sold for the recovery of arrears of revenue :—

Proceess issued.			Estimated value of property attached.		Property sold.					
No. of Villages.	No. of Ryots.	Amount of arrears.				Land.		Personal property.		Total.
			Land.	Personal property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	
78	125	21,487	21,668	2,076	23,744	5,953	8,342	343	387	6,296
										8,729

30. The readiness of the Board, during the Fasli under report, to accede to the zufting of the real property of contumacious defaulters, has had a most beneficial effect in my Sub-division; and to it may, I think, in a great measure be ascribed the very small amount of balance which is still outstanding.

31. The difference between the value of property zufted and that sold, is owing to many of the defaulters having paid their balances previous to the sale of their zufted property.

CHARGES.—32. The statement of charges is not furnished, as these accounts are kept in your office for the whole District.

VILLAGE AND TALUQ ACCOUNTS.—33. The new system of Village accounts are now thoroughly introduced in my Sub-division; but I regret to have to add that their great usefulness has up to this time been much marred by the disgraceful way in which the new Taluq accounts have been kept in the Taluqs: the Muzamdars and Gomastahs, as a general rule, know nothing of their work, and consequently the new system of Taluq accounts has neither been properly worked nor used as a check on the Village accounts, as it was intended, should have been the case. I am, however, now preparing a set of rules for introducing a better state of things, which, I trust, may have the desired effect, and which I hope to be able to submit to you during the next month. My Taluq Muzamdars and Gomastahs have been seriously warned by me, that if they are not able to pass a satisfactory examination in the new Taluq accounts by September next, they will be summarily dismissed from their appointments, and I have only to add that I fully intend to act up to my warning.

LANDS ACQUIRED BY PUBLIC SERVANTS.—34. The annexed Statement shows the number of Public Servants who have acquired land during the Fasli, the extent so acquired, the mode of acquisition, &c.

Number of Public Servants.	Extent of land.		Beriz.	Mode of acquisition.
	V.	M. G.		
9	7	238	243 511	Partly by inheritance and partly by purchase from money saved by having sold certain land which they formerly had.

SETTLEMENT REPORT OF TANJORE.

REMARKS ON THE CONDUCT OF THE SUBORDINATES.—35. The behaviour of my subordinates generally has been praiseworthy, and it gives me much pleasure to be able to bring the good conduct of the following of them to your special notice. My Acting Sheristadar, Surigamurthiya Pillai, has conducted the duties of my office most satisfactorily, and has been of the greatest assistance to me: though comparatively new to accounts, yet he has in a few short months thoroughly mastered their details, and altogether exhibited an industry and straightforwardness which is very encouraging. The Tahsildar of Nannilam, Chokalinga Pillai, has been unremitting in the collection of the revenue of his Taluq, and I need only point to the fact of there not being a balance of 2,000 Rupees on the 30th June out of a demand of more than

Ramasami Aiyar,..... 1st Clerk and Acting Tahsildar of Sheali.
 Anantharam Aiyar,.... 3rd Clerk.
 Krishnaiyar,..... 6th Clerk and Acting Income Tax Clerk.
 Tharaisami Aiyar,.... Mayaveram Revenue Inspector.
 Nameo Aiyar,..... Sheali do.
 Pichuvaiyar,.....
 Renganatha Muthali, }
 Appathurai Pillai,..... } Mayaveram Taluq Nat Karnams.
 Annavaian,..... }

seven lacs of Rupees, to prove how deserving he is of commendation. The persons enumerated in the margin were deputed by me to examine Tarus and Nattupal lands in February and March last, and I had good reasons to be thoroughly satisfied with the way in

which they did their work; they one and all showed neither favor nor partiality either to the Government on the one hand, or the Ryot on the other; and I deem it but right to add, that I consider their honest conduct has saved the Government, revenue to the amount of 40,000 Rupees during Fasli 1270.

POINT CALIMERE,

11th July 1861.

(Signed) G. L. MORRIS,

Sub-Collector.

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(Signed) G. L. MORRIS,

Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

1. I have the honor to forward the Settlement Report for this District for Fasli 1270 (1860-61); the annual and quinquennial statements which accompany the report have been drawn up in the prescribed forms.

SETTLEMENT.—2. The settlement was made by the different Revenue Officers at the stations enumerated in Statement No. 1.

IYEN VILLAGES.—3. The village of "Inam Samudram," has been this year included in the Iyen village list, a portion of it having lapsed to Government; the number of Iyen villages has thus increased by one. Until the new assessment is fixed for this District, it will be impossible to carry out the wishes of the Board and Government in regard to permanent pattas; the entry in the margin shows an increase this year of 3,565 pattas, this is owing in some measure to parakudies, having taken up waste lands, and to the parcelling out of lands to heirs of deceased parties.

SEASON AND SANITARY STATE OF THE DISTRICT.—4. The season was not on the whole favorable; in July and August (the early cultivating season) there was not sufficient rain, the freshes

Fasli.	Number Vaccinated.	Successful.	Unsuccessful.
1268	7,411	.....	.....
1269	6,715	.....	.....
1270	5,460	4,951	509

in our rivers were neither abundant or of any long duration. In October, the season was promising, and much land was brought under cultivation; however, rain did not again fall till just the close of the season, and the crops suffered in consequence. The cultivation dependant on tank irrigation alone was all more

or less injured, some perished entirely, and that under the Ambravatty was a complete failure; the season was tolerably healthy; fever, cholera and other diseases incidental to oriental countries prevailed at times, but not in any virulent forms. As a consequence of the drought, cattle suffered from want of forage; the decrease in the number of persons vaccinated is owing, I think, to the accounts having been more carefully checked than in preceding years. I consider the present accounts pretty accurate; Mr. Hannington was at some pains to test their truthfulness.

PRICES OF GRAIN.—5. The table below gives the grain prices; due attention has been paid to the Board's instructions (Proceedings Circular, Miscellaneous, No. 3,140, dated the 17th of June last) the season affected the rates; prices of all grain rose.

Grain.	Commutation price in the terms originally fixed.			Price in Fasli 1269.			Price in Fasli 1270.			Increase between the commutation and price of Fasli 1269.			Decrease between the prices of Faslis 1269 & 1270.			Per centage		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Paddy.	Shumbah per garce.	74	3	6	145	14	3	156	6	4	11	8	1	...	...	7	14	2
	Carr do.	66	3	0	127	5	4	147	9	2	20	3	10	...	...	15	14	1
Other grains.	Cholum.....	...	...	...	181	6	9	193	10	3	12	3	6	...	...	6	11	9
	Cumboo.....	...	...	...	154	8	7	181	9	4	27	0	9	...	...	17	8	0
	Gram.....	...	...	...	193	0	3	228	2	11	35	2	8	...	...	18	3	5
	Raghi.....	...	...	...	153	9	4	175	8	1	21	14	9	...	...	14	4	5
	Varagu.....	...	...	...	83	11	4	101	10	3	17	14	11	...	...	21	6	9

SETTLEMENT REPORT OF

RYOTS HOLDINGS.—6. The Ryots' holdings at the commencement of the Fasli amounted to 5,91,734 acres, assessed at Rupees 15,81,913-9-2; 14,361 acres assessed at Rupees 41,268-6-3 were relinquished; land newly taken up amounted to 77,634 acres, bearing an assessment of Rupees 1,98,294-1-11; thus leaving the entire holdings at 6,55,007 acres, yielding Rupees 17,38,939-4-10.

With a view to comparing the year's operations with those of Fasli 1269, the following Statement has been prepared; the increase in the extent of cultivation is owing to the reduction made in the assessment. I have no doubt this increase will gradually go on as the people accumulate wealth; the high prices of grain render cultivation a profitable employment.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease		
	Acres.		Assessment.	Acres.		Assessment.	Acres.		Assessment.	Acres.	Assessment.	
		RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.
Dry.....	4,14,268	8,18,389	5 4	4,67,045	8,91,116	7 1	52,777	72,727	1 9	...	...	...
Wet.....	1,34,981	6,45,521	7 4	1,42,195	6,68,495	15 7	7,214	22,974	8 3	...	...	...
Garden.....	32,713	91,517	15 0	33,632	97,768	6 11	919	6,250	7 11	...	...	...
Dry converted into wet and garden.....	7,888	16,923	6 3	9,154	19,575	11 1	1,266	2,652	4 10	...	...	...
Garden converted into wet.....	1,884	9,561	7 3	2,037	9,451	14 9	153	.....	...	...	109	8 6
Total...	5,91,734	15,81,913	9 2	6,54,063	16,86,408	7 5	62,329	1,04,604	6 9	...	109	8 6
Second crop assessment.	.....	2,26,042	2 8	.....	1,58,950	11 10	.....	.....	...	...	67,091	6 10
Additional Assessment.	.....	10,196	5 4	.....	11,524	12 6	.....	1,328	7 2	...	...	...
Total...	.....	18,18,152	1 2	.....	18,56,883	15 9	.....	1,05,932	13 11	...	67,200	15 4
Deduct Remission..	.....	4,36,208	9 1	.....	4,49,795	12 4	.....	13,587	3 3	...	...	...
Balance...	.....	13,81,943	8 1	.....	14,07,088	3 5	.....	25,144	11 4	...	...	...
Add Sundry Items....	.....	35,992	9 5	.....	37,044	14 0	.....	1,051	4 7	...	...	...
Total...	.....	14,17,936	1 6	.....	14,44,133	1 5	.....	26,196	15 11	...	...	...

7. The orders of the Board to enter "dry converted into wet," under the head "Dry," and "garden converted into wet" under the head "Garden," reached me on the 11th of July; our accounts were then closed, so it was too late to carry the Board's instructions into effect, this year; but they shall be strictly followed in future.

WASTE CHARGED AND REMITTED.—8. A reference to Enclosure C. in Statement No. 3, shows that a sum of Rupees 50,555-9-0 was remitted under the head of Teerwah Cummee; this is caused by the present assessment being fixed on the description of crop; thus, on land of a superior kind where the lowest classed description of grain is grown, the teerwah falls; this will disappear with the introduction of the assessment. Rupees 1,975-4-5 was remitted as shown at the foot of Enclosure B, in Statement No. 3, being lands occupied by roads, channels and gravel pits, &c. A sum of Rupees 93,682-7-4 was charged on lands left waste; in enforcing this I bore in mind

the principle laid down in Government Order, dated the 10th of March 1860, the year as I have shown was an exceptional one; this was why so large a remission under the head of Waste occurred. The Jammabundy of Fasli 1269 had been completed by my predecessor, and it was after my joining this District I received the Board's Proceedings, No. 2,056, dated the 27th of April 1860, paragraph 7, and Circular No. 3,145, dated the 7th July 1860, paragraph 15. It was there laid down by the Board that the lands on which remission was granted, in consequence of adverse circumstances over which the Ryot had no control, should be retained in the pattas and the assessment alone struck out; this had not been done in Fasli 1269, both land and assessment had been taken out. I therefore this year re-included these lands in the Ryots' pattas and remitted the assessment on such lands as were left waste for want of water; and in future there will be no more trouble on this point; this will account for the apparent increase under the head Remission of waste.

PARTICULARS OF REMISSION.—9. Annexed is a Statement exhibiting the particulars of all kinds of remission granted.

Items.	Particulars.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Occasional Remission.	Shavy, or withered crops...	5,933	14	6	8,492	7	1	2,558	8	7	.....	.....	.....
	Pani Pudthi...	882	11	10	15	12	7	.....	.....	.....	866	15	3
	Paimali...	1,159	10	3	.....	.....	.....	.....	.....	.....	1,159	10	3
	Waste...	.....	.....	.....	75,344	11	0	75,344	11	0	.....	.....	.....
	Talady Cummee.	1,08,053	6	7	41,401	8	7	.....	.....	.....	66,651	14	0
Total...		1,16,029	11	2	1,25,254	7	3	77,903	3	7	68,678	7	6
Ordinary Remission.	Remission for dry villages...	3,09,119	6	11	3,21,317	11	2	15,198	4	3	.....	.....	.....
	Remission on Cowle...	10,978	2	6	142	5	5	.....	.....	.....	10,835	13	1
	Total...	3,20,097	9	5	3,24,460	0	7	15,198	4	3	10,835	13	1
	General Remission...	81	4	6	81	4	6	.....	.....	.....	.....	.....	.....
Grand Total...		4,36,208	9	1	4,49,795	12	4	93,101	7	10	79,514	4	7

The increase under the head of Shavy Remissions, arose from the unfavorable character of the season; that under ordinary remissions calls for no remark.

PROGRESSIVE COWLE.—10. The decrease under this head is owing to the lapses of Cowles in the Woodiarpolliem Taluq, the Ponairy project is not yet complete, it is in progress however;

SETTLEMENT REPORT OF

till finished, it will be necessary to treat these lands as left waste from circumstances over which the Ryot has no control and remit the teerwah.

REMISSION.—11. Under the head Second Crop not cultivated, there is a decrease of Rupees 66,651-14-0; this very large decrease under this head of Remission, would imply that the second crop cultivation was far greater than in last Fasli, and would be quite inconsistent with what I have already stated as to the unfavorable character of the season for agricultural purposes; the fact is that the second crop cultivation fell off. I beg here to offer the following explanation:—In this District the practice of assessing on the description of crop grown is in vogue; there are no lands as in South Arcot registered as second crop, or “doubtful of two crop”; the actual cultivation only was accordingly regularly entered in the Village accounts. In the Huzur accounts, however, I found the case quite different; from Fasli 1265 the tax on second crop cultivation of that season has been taken as the fixed amount, and the teerwah of all lands cultivated with a second crop in every subsequent Fasli has been added to the amount entered in Fasli 1265, without reference as to whether these lands so cultivated, were any of them the same as those brought to account in the preceding Fasli. The consequence has been, that of course as the Jammabundy is made on the actual cultivation, teerwah only was demanded for lands so cultivated with a second crop, and the fictitious sum was carried to the head Talady remission; in fact the accounts were false; the actual cultivation under this head fell short of last Fasli by Rupees 41,401-8-7. I have stopped the objectionable practice referred to, and will take care that in future the accounts be kept correct.

12. In Enclosure to Statement No. 4 will be found the particulars of Miscellaneous receipts; the increase of Rupees 1,052-4-7 is in the items of Nadoonirvari (Kusser), (or charge for Government water) and in seignorage on cutting Government jungle wood.

SPECIAL PRODUCTS.—13. The subjoined table shows the year's results in comparison with the previous one (1269).

Faslis.	Sugar-cane.			Cotton.			Indigo.		
	Acres.	Assessment.		Acres.	Assessment.		Acres.	Assessment.	
		RS.	A. P.		RS.	A. P.		RS.	A. P.
1269	1,520	12,926	0 5	5,796	9,482	15 6	270	675	2 10
1270	1,353	11,172	5 4	5,634	10,228	0 8	540	1,635	3 10
Increase .....	...	...	...	...	745	1 2	270	960	1 0
Decrease	167	1,753	11 1	162	...	...	...	...	...

The small variation does not call for particular remark.

14. Below is given an Abstract Statement showing the results of the Land Revenue Assessment of the year under review, in comparison with the preceding one. Notwithstanding the unfavorable character of the season the Land Revenue was higher than that of the preceding Fasli. This is owing to the steady increase in cultivation, consequent on the late reductions in the assessment, and the stimulus given to cultivation by the prevailing high prices of grain.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled	50,088	9	2	50,088	9	2	...	...	...	...	...	...
Shrotriem Jodee	10,263	5	10	10,232	9	2	...	...	...	30	12	8
Ryotwar	14,17,936	1	6	14,44,333	1	5	26,196	15	11	...	...	...
Total	14,78,288	0	6	15,04,454	3	9	26,196	15	11	30	12	8
Net							26,166	3	3			

SUNDRY SOURCES.—15. Annexed is a Comparative Statement of the Sundry Sources of Revenue; an additional number of looms were at work in the year under review, and under the operations of the New Stamp Act, the Stamp revenue increased and is still increasing:—

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Abkarry.....	26,434	0 0	26,434	0 0	...	...	...	...
Moturpha.....	5,970	2 1	6,248	1 0	277	14 11	...	...
Stamps..	34,563	8 0	62,573	0 0	28,009	8 0	...	...
Total.....	66,967	10 1	95,255	1 0	28,287	6 11	...	...

16. The Statement given below shows in comparison the Land Revenue, Sundry and Extra Sources for Faslis 1269 and 1270, in explanation of which I beg to state that the decrease of Rupees 2,124-12-10 is owing to a falling off in the amount imposed as Revenue fines, and to the fact of the cultivation brought to account after the Jammabundy, being less than in the year preceding; the decrease in interest charged is accounted for by the more punctual payment of the kists.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue.....	14,78,288	0 6	15,04,454	3 9	26,166	3 3	...	...
Sundry.....	66,967	10 1	95,255	1 0	28,287	6 11	...	...
Extra.....	9,079	9 3	6,954	12 5	..	..	2,124	12 10
Interest Account.....	726	7 4	333	0 5	..	..	393	6 11
Income Tax .....	..	..	26,577	2 0	26,577	2 0	...	...
Total.....	15,55,061	11 2	16,33,574	3 7	81,030	12 2	2,518	3 9
Net...					78,512		8 5	

DEMAND, COLLECTION AND BALANCE OF CURRENT REVENUE.—17. The following is the Demand, Collection and Balance of all items of Revenue for Fasli 1270.

Items.	Collection up to				Balance.			
	Demand of Fasli		31st July of Fasli		Item.	Amount.		
	1270.	1271.				Rs.	A.P.	
	Rs.	A. P.	Rs.	A. P.		Rs.	A.P.	
Land Revenue.....	15,04,454	3 9	14,97,978	3 3	Shrotriem.. . . .	138	1 1	
					Ryotwar.....	6,337	15 5	
						6,475	0 6	
Sundry.....	95,255	1 0	93,708	15 11	Abkarry...	1,419	7 7	
					Moturpha.....	126	9 6	
						1,546	1 1	
Extra.....	6,954	12 5	6,954	12 5	..	..	...
Interest Account.....	333	0 5	333	0 5	..	..	...
Income Tax.....	26,577	2 0	24,479	15 11	..	2,097	2 1	
Total...	16,33,574	3 7	16,23,454	15 11	..	10,119	3 8	

* N. B.—Since the close of the Fasli 6,066-12-3 has been collected.

SETTLEMENT REPORT OF

18. Measures have been taken for the speedy realization of all balances outstanding.

ARREARS OF REVENUE.—19. During the Settlement of each Taluq, the arrears were carefully examined; the annexed Table No. 1 exhibits the Demand, Collection and Arrears under this head.

TABLE No. 1.

Items.	Demand at the beginning of Fasl 1270.		Collections.				Balance.			
			Collections up to the end of July.		Amount sanctioned by Govt. for Remissions dated 22d April 1861, No. 907.		Total.		Items.	Amount.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		Rs. A. P.
Land Revenue.....	31,885	10 7	29,066	2 7	954	1 5	30,020	4 0	Ryotwar....	1,865 6 7
Sundry do.....	1,700	12 7	1,658	7 0	0	14 c	1,659	5 0	Moturpha....	41 7 7
	33,586	7 2	30,724	9 7	954	15 5	31,679	9 0		1,906 14 2
Extra Revenue.....	..	..	..	..	..	..	..	..	..	.. ..
Interest Accounts..	..	..	..	..	..	..	..	..	..	.. ..
	33,586	7 2	30,724	9 7	954	15 5	31,679	9 0		1,906 14 2

20. In Table No. 2 inserted below I show the result of the inquiries. The greater portion of these arrears are due by parties who have absconded, or are too poor to pay; a portion is not really due, but was erroneously charged on boundary disputes occurring between two villages, the Curnums in each bringing the charge to account.

TABLE No. 2.

Items.	Fasli.	Balance.								Total.	
		Recoverable.		Doubtful.		Irrecoverable.					
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue.....	1267	...	...	...	...	296	14 5	...	...	296	14 5
Ryotwar.....	1268	...	...	497	10 3	350	0 9	...	...	847	11 0
	1269	3	14 9	520	7 1	395	3 3	...	...	919	9 1
Total...	...	3	14 9	1,018	1 4	1,042	2 5	2,064	2 6		
Moturpha.....	1267	...	...	...	...	7	5 3	...	...	7	5 3
	1268	...	...	...	...	30	0 9	...	...	30	0 9
	1269	...	...	...	...	4	3 3	...	...	4	3 3
Total...	...	...	...	...	...	41	9 3	...	...	41	9 3
Grand Total....	...	3	14 9	1,018	1 4	1,083	11 8	2,105	11 9		

RECOMMENDATION TO WRITE OFF ARREARS.—21. I solicit permission to write off to profit and loss the sums specified below:—

	RS.	AS.	P.
Land tax.....	1,042	2	5
Moturpha.....	41	9	3
Total.....	1,083	11	8

22. The Board will observe a discrepancy in the sum total of Rupees 2,105-11-9 entered in Table No. 2 and 1,906-14-2 in Table No. 1; this is owing to the excess of collections as per margin having been credited to Land Revenue in the Huzur Demand, Collection and Balance Statement; whereas it should have been carried to the head "Deposit or Extra Revenue;" thus the Village accounts show this increase over the Huzur statement, which shall now be rectified.

COERCIVE PROCESS.—23. No defaulter was imprisoned, and the Statement appended shows the extent to which legal measures for enforcing payment were resorted to:

Talugs.	Villages.	Notice served.		Amount paid prior to sale.		Remaining.		Balance made good by sale of properties.	
		Individuals	Amount.	Individuals	Amount.	Individuals	Amount.		
4	92	514	Rs. 9,385 | A. P. 0 | 0	507	Rs. 8,791 | A. P. 0 | 0	7	Rs. 594 | A. P. 0 | 0	Rs. 594 | A. P. 0 | 0	

CHARGES.—24. The gross collections amounted to Rupees 15,92,668-10-4, the disbursements to Rupees 1,97,062-6-2, bearing a per centage on the collections of 12½.

NEW FORMS OF TALUQ AND VILLAGE ACCOUNTS.—25. These have been adopted throughout the District; in the Village accounts some of the Curnums are still at fault, such errors as were noticed were at once ordered to be corrected; some of the more intelligent Curnums are quite *au-fait* at the work and keep their accounts admirably.

26. Referring to the Board's Miscellaneous Circular, No. 3,946, dated the 24th of July last, I beg to state that the Village Statement No. 1 (Monthly Cultivation) has been regularly submitted since the 1st of June 1859, it acts as a decided check over the village Curnums.

LANDS ACQUIRED BY PUBLIC SERVANTS.—27. The following Statement gives the required information under this head:—

Individuals.	Description.	Extent.	Assessment.	
			Rs.	A. P.
7	Nunjah.....	7	35	6 10
	Punjah.....	14	10	14 8
	Garden.....	8	13	8 9
		29	59	14 3

28. The subjoined tabular Statement shows the variation in the number of villages and hamlets, the difference arises from certain Iyen hamlets having been brought to account, as "Villages;" also to certain Inam and Shrotriem villages with their hamlets having lapsed, as shown in Statement No. 15.

		Fasli 1269.	Fasli 1270.	Increase	Decrease.
Circar.	Villages.. ..	1,250	1,281	31	...
	Hamlets.....	1,243	1,200	...	23
Inam and Shrotriem.	Villages.....	150	133	...	17
	Hamlets.....	105	90	...	15

GENERAL STATISTICS.—29. The quinquennial Returns submitted this year, give all information on this head; there does not appear to me to be any thing calling for remark; the agricultural stock is on the increase, the District appears in a prosperous state. The whole agricultural population are anxiously waiting for the publication of Mr. Newill's revised Scheme of Assessment.

30. The excess in the Ayacut (Statement No. 20) above that shown in the Statement submitted to the Board in Fasli 1266, is land brought to account on re-measurement; the originally defective survey is the cause of the error.

CONDUCT OF SUBORDINATES.—31. Mr. Nisbet, the Head Assistant Collector, joined me in September 1860; as he was new to the District, I took him with me whilst I was making the settlement of Moosery,* and Koolitullai† Talugs, to give him a little insight into the Revenue system prevailing here; he then settled the Trichinopoly‡ Taluq aided by the Huzur Serishtadar. Mr. Nisbet is a zealous and hard working public servant and has aided me materially in conducting the duties of the District. Mr. Hannington was promoted to act as Head

* Old Moosery and Torriore.

† Old Visticutty and Manapara.

‡ Old Conand and Lau-gai.

Assistant in Malabar before the commencement of the Jammabundy. He superintended the Taluq Tappal and Vaccination departments, and was useful in trying petty Magisterial cases.

I have every reason to be satisfied with the conduct of the Deputy Collectors, Huzur Serishtadar and Tahsildars, all of whom as far as I can learn have worked with credit to themselves and benefit to the State.

(Signed) H. R. McDONELL,

Officiating Collector.

TRICHINOPOLY, }
5th September 1861. }

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(Signed) H. R. McDONELL,

Collector.

SETTLEMENT REPORT

OF

MADURA.

1. I have the honor to submit my Annual Report* on the Settlement of the Land and Extra Sources of Revenue of this District for the past Fasli 1270 (A.D. 1860-61,) together with the prescribed Statements as well as the Report of the Sub-Collector on his Division.

2. There has been a delay in the transmission of this report, owing to the late period of the year when the Settlement was made, caused by my protracted stay at Ramnad till the 13th June, investigating charges brought against Mr. Hayes, and owing to a delay in the reception of accounts from the Tinnevely District, relating to certain villages transferred from that to this District this year.

3. Owing to my detention at Ramnad, I was obliged to leave the issuing of Pattahs to the Head Assistant Collector and to the Deputy Collectors—*Vide* Statement No. 1.

4. Up to the end of last Fasli, the District was divided into seven Taluks, of which the four marginally* named constituted the Sub-Collector's charge; and the remaining three† with the large Zemindaries of Ramnad and Sivaganga, the principal Division. Under recent arrangement, the number of Taluks has been reduced to six, by the absorption of Nellacottai into the Taluk of Dindigul.

PRINCIPAL DIVISION.	SUB-DIVISION.
Madura or Madakulam.... 1	Palani or Iyempulli.. ... 1
Tirumungalam.... 1	Dindigul or Tadicombu... 1
Melur 1	— 2
Tenkarai or Periakulam.... 1	—
— 4	

5. The Periakulam or Tenkarai Taluk has been taken under my charge according to the sanction of the Board, dated 27th July 1860, No. 3,457; the constitution of the Sub and Principal Divisions stands respectively as shown in the margin, for the year under report.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—6. Statement No. 1 shows the several places at which Pattahs were distributed, with the names of the Officers who distributed them.

VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS ON THE NUMBER OF PATAHs THAT MAY NOT HAVE BEEN RENEWED.—7. From this Statement the Board will perceive a decrease of four villages under the head of "Ryotwar" of a similar number under that

SETTLEMENT REPORT OF

of Shrotriem and Inams, while there is an increase of sixty-four villages under the head "Moturpha." These variations are the result of the interchange of villages between this and the Tinnevely District as exhibited in the following Abstract:—

ABSTRACT.

	Ryotwar.	Amani.	Shrotriem.	Moturpha.	Total.
As per the accounts of Fasli 1269.....	787 4 $\frac{1}{2}$	200	...	...	991 $\frac{1}{2}$
Deduct given up to Tinnevely.....	11	...	6	...	17
Remainder.....	776 4 $\frac{1}{2}$	194	...	...	974 $\frac{1}{2}$
Add received from Tinnevely.....	7	...	2	64	73
Total.....	783 4 $\frac{1}{2}$	196	64	...	1,047 $\frac{1}{2}$
Increase.....	...	...	...	64	...
Decrease.....	4	...	4	...	...

8. The Olungu system in the Tinnevely District having been abolished, the Tinnevely villages transferred to this District were settled on the same principle as the Ryotwary villages of this Zillah, and included with them in the Ryotwary accounts.

9. Statement No. 1 further shows the number of Pattahs unaltered, and the number of those in which alterations were made.

10. The Ryots dislike exceedingly the non-issue of Pattahs yearly, and the Tahsildars have great difficulty in getting them to produce their Pattahs, for the entry of the necessary alterations, and they persist in demanding new Pattahs, asserting that of the last year to have been lost.

SEASON AND SANITARY STATE OF THE DISTRICT.—11. The fall of rain in Fasli 1270 was below the average, but it fell at intervals so as to save the standing crops; from June to September, occasional heavy showers fell at intervals in different localities, so as to water the whole of the District suitably for dry crops; in October heavy rain fell everywhere, but it was not sufficiently continuous to fill the purely rain-fed tanks; in November there was little rain; in December sufficient fell in time to save the dry crops just about to perish, and to afford a sufficient supply to mature most of the standing wet crops. In January and February a few showers fell only on the Hills, which replenished the irrigation channels, but in March and April heavy rains fell, causing a very high fresh in the river Vygai.

12. Owing to the unfavorableness of the season, and the feeling of uneasiness caused thereby, and by the reports of severe famine in Travancore which, it was feared, would become general, the Ryots were afraid to risk extensive cultivation, and the dry and wet cultivation fell off.

13. The District was mercifully saved from the apparently impending calamity of loss of crops through drought, by the opportune way in which the diminished supply of rain fell in December, but the saved crops were below the average.

14. A table of the monthly Rain-fall is appended.

MADURA.

MEMORANDUM OF RAIN-FALL.

	April 1860.			May.			June.			July.			Aug.			Sept.			Octr.			Nov.			Dec.			Jan. 1861.			Feb.			Mar.			April.			May.			June.		
	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.	Inches.	Tenths.	Measures.			
Madura	0	0	0	1	0	7	5	8	9	3	0	9	15	0	8	4	0	7	24	0	3	0	2	10	0	7	0	0	0	4	7	4	6	4	0	4	3	0	8	0	9	6			
Tirumungalum...	0	0	0	2	2	8	3	0	9	3	3	9	12	3	7	2	9	8	21	2	4	2	0	6	2	4	0	0	0	1	4	4	6	8	0	5	7	0	0	0	0				
Melur.....	0	1	4	4	0	7	5	0	8	6	8	6	2	3	3	1	8	26	7	5	1	2	0	11	2	7	0	0	0	7	0	7	6	0	0	1	5	2	3	6	5				
Periakulam.....	0	4	0	5	7	0	0	0	0	6	0	6	0	0	0	9	0	10	5	0	0	0	0	7	2	8	0	0	0	0	10	7	0	14	0	0	1	4	8	0	5	0			
Dindigul.....	0	2	7	4	5	0	2	5	2	4	4	3	4	5	3	1	5	3	9	5	4	0	1	2	12	6	8	0	0	4	3	1	2	7	4	5	7	5	0	0	8	8			
Palani.....	0	0	0	4	2	0	0	5	9	0	0	0	2	4	3	1	0	0	10	9	1	0	0	0	12	3	0	0	0	0	4	0	2	0	0	5	4	0	0	0	0	0			

SETTLEMENT REPORT OF

15. The year under review was not unhealthy. Fever has its permanent residence in certain localities in the District, where it was not more malignant than usual. Much cholera was not reported, and small-pox was almost absent.

VACCINATION.—16. I do not believe there is really any objection on the part of the people to vaccination; its partial use is owing to indolence and apathy on the part of the vaccinators and people, until the disease breaks out, when there is an instant demand for vaccination. I fear that the Returns of the vaccinators are not to be trusted, and that often the lymph or vaccine matter employed by them is not the genuine article.

17. Cattle suffered from want of water and pasturage but not from disease.

PRICES OF GRAIN.—18. Prices rose above those of last year, but did not reach the height they were at in the year preceding it; present prices are highly remunerative, and are far above the computation rates on which the land revenue was originally settled.

19. Wages have also been high, and still show a tendency to rise.

20. Greater demand for labor in Foreign and Colonial States, combined with less employment for agricultural labor in this part of the country, in consequence of the indifferent character of the cultivating season, caused a great increase in emigration, as shown in the margin; to which the greater dearth of living this year has also, in a great measure, contributed.

Fasli 1269.....	22,109
„ 1270.....	33,240
Increase.....	11,131

21. But I am glad to observe that the results detailed below were more favorable than might be expected from the state of the season. They are mainly attributable to the liberal policy of recent years, in the conservation of irrigation works which has encouraged the people to freely embark their capital in agriculture.

Enclosure B to Statement No. 3.

	Acre.
* Holding at the commencement of Fasli 1270.....	6,42,504
Deduct given up.....	22,797
Balance.....	6,19,707
Add newly taken up.....	39,493
Total holding at the close of Fasli 1270.....	6,59,200

ROYTS' HOLDINGS.—22. The marginal abstract* will show a gratifying improvement in the Royts' holdings during the year under report, amounting to 6,59,200, being an increase of 16,696 acres at the close of the Fasli above the extent held by them at its commencement.

23. It will be observed that the Royts took up less and relinquished more, land than they did in the previous year, which indicates their fear of retaining more waste than they could profitably hold, paying tax. This fact shows the satisfactory progress of the new system.

24. I beg to append a short Abstract, exhibiting the breadth of land brought under the plough during the Fasli under notice, which amounts to 5,71,406 acres, being a net decrease of 10,879 acres below the area of the cultivation of last year, which was the highest on record.

Items.	As per Fasli 1269 minus the amount of the Villages given up to and plus that of those received from Tin- nevelly.		Fasli 1270.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
1	2	3	4	5	6	7	8	9
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry.....	4,50,067	6,02,673	4,50,019	6,03,744	...	1,071	48	...
Wet.....	1,21,804	5,70,332	1,20,630	5,34,772	...	...	1,174	35,560
Garden.....	27,048	85,647	27,405	86,710	357	1,063	...	...
Dry converted into Wet and Garden....	767	2,559	540	1,719	...	...	227	840
Garden converted into Wet.....	87	390	36	165	...	...	51	225
Total...	5,99,773	12,61,601	5,98,630	12,27,110	357	2,134	1,500	36,625
						Net..	1,143	34,491

Particulars.

	Actual cultivation.	Waste charged.	Shamlat Bunger.	Total waste.	Total.
1269.....	5,82,285	17,488	...	17,488	5,99,773
1270.....	5,71,406	21,268	5,956	27,224	5,98,630
Increase....	...	3,780	5,956	9,736	...
Decrease....	10,879	...	...	...	1,143

25. The falling off in wet and dry, as already explained, was in consequence of the absence of seasonable rains, while the increase in Garden is ascribable to the concentration of labor on that particular kind of cultivation under wells, when the culture of other descriptions of land was affected by the unfavorableness of the season.

26. In order to enable me to compare Fasli 1269 with the present Fasli, I have first taken the revenue of Fasli 1269 as it stood before the changes were effected; from it, I have deducted the revenue of the villages transferred to Tinnevelly, and to that remainder, I have added the revenues of the villages received from Tinnevelly: that result has been taken for comparison with Fasli 1270; this has obliged me to add extra columns to the Comparative Statements A and B, Enclosures to No. 3, and certain other Statements.

27. In order to secure a correspondence in the adjustment of the accounts of the two Districts, I furnished Mr. Silver with extracts from my Taluk accounts, showing the transactions of the villages transferred to Tinnevelly in Fasli 1269, with a request to favor me with similar accounts for his villages given over to this District.

28. But I apprehend that there will be some difference in the accounts of that District and those of mine, in regard to the villages transferred to Tinnevelly; as in his letter of the 23rd September last, Mr. Silver states that he prepared his Settlement accounts on the information obtained by him from the Karnams of those villages, which he says differ from the accounts furnished to him by me, and sent me a Statement showing such discrepancies which, though tallying

SETTLEMENT REPORT OF

with my accounts in the total amount of revenue, vary in details. This variation, I am satisfied, was owing to the arrangement of the items made in that District, in accordance with the system obtaining there. I have therefore given him the necessary explanations.

29. With respect to the villages received from Tinnevely, the additions made in my Jama-bandi accounts have been made with reference to accounts obtained direct from Mr. Silver. I therefore hope that the Statements of both Districts will correspond with each other in the

	According to the accounts of the Tinnevely District.	As arranged in the Madura District.		
		Original Assessment.	Fasselljastee.	Total.
	Original Assesst.			
Dry.....	14,586	14,586	.....	14,586
Wet.....	3,633	3,313	320	3,633
Garden.....	117	87	30	117
Total...	18,336	17,986	350	18,336

gross amount of revenue, but looking into details some discrepancy will be apparent, which will be seen from the marginal Abstract to be the consequence of the regular adjustment of the sums entered in the Tinnevely accounts under their proper heads, having been made in

my office according to the custom prevailing in this District.

WASTE REMITTED AND CHARGED WITH REASONS.—30. The waste remitted during the year under review amounts to 98,141 Rupees, or Rupees 33,989 increase* above that of the last Fasli. The state of the season described above satisfactorily accounts for this increase, every claim for remission on account of waste and withered crops was inquired into, and dealt with in strict adherence to the principle laid down in Government Order, dated the 10th March 1860, and to the long established rules observed in the District, as well as the means of the Ryots.

	Rupees.
* Fasli 1269.....	64,152
„ 1270.....	98,141
	<hr/>
	33,989
	<hr/>

31. In the Sub-division nearly half of the remissions were granted. Mr. Ames was satisfied of the justness of the Ryots' claims, and consequent necessity of making such large concessions.

32. Fallows for Punja were allowed in cases where it was found the land had become exhausted.

33. The garden waste remitted in the Dindigul Division makes up the bulk of the remissions in that item, which were generally necessitated by the wells having become dry.

34. Remissions were also found necessary to the amount of 21,564 on 15,521 acres of land, which was left waste either by the death or desertion of the owners, leaving no heirs or such persons as were capable of carrying on the cultivation.

35. Notwithstanding the adversity of the season, the amount of waste charged this year exceeds* that of the same item in the last Fasli by Rupees 6,401, charge being made in cases where it was found the land was left waste through the neglect of the holders.

	Rupees.
* Fasli 1269 ..	30,244
„ 1270.....	36,645

PARTICULARS OF REMISSION.—36. Remission was granted for
 * Fasli 1269.. RS. A. P. Nunja withered crops to the amount of Rupees 5,220-14-10 which
 „ 1270.. 5,220 14 10 exceeds similar remissions of last year by Rupees 2,180-9-6.* The
 subjoined Statement shows the particulars of this remission :—

Increase.. 2,180 9 6

Statement.

Number of Villages in which the crops withered... 88
 Do. of cultivators whose crops failed... 2,243

RS. A. P.

Tax of the land on which the crops were reported to have
 failed..... 23,910 6 9
 Deduct Tax of the land discovered by examination to have
 been productive..... 11,865 5 7
 Remaining Shavi... 12,045 1 2

Deduct.

Amount disallowed on account of gain by
 price..... 3,736 14 4
 Tax charged on the withered crops not
 found standing at the time of examina-
 tion..... 3,087 4 0
 6,824 2 4

Balance, remissions granted as per Statement No. 5... 5,220 14 10

Principal Division... 3,990 8 10

Sub-division... 1,230 6 0

37. Under the Board's Circular, 7th July 1860, No. 3,145, the item, Shamlat Bunker or portions of field left waste, has been shown distinct from waste remitted, under which head it had been included up to last year.

38. Lands cultivated under the beds of certain tanks in the Madura and Tirumungalum Taluks, having been inundated by the tanks having received water in the months of March and April last, owing to heavy falls of rain in those months, caused the increase in the remission on account of "crops flooded."

39. The decrease in "Kaul remission" is the result of the operations of the recent order of Government limiting the granting of Kauls.

40. The next item to be noticed is remission on account of Tirupany, an item of revenue levied in certain villages received from Tinnevely. It appears from a letter from the Collector of that District, that certain fees under the denomination of Parapichay, on account of Tirupany or repairs of Hindu Pagodas, were levied, which were first included in the Settlement and then deducted as an Iuam, the sum thus deducted being credited to the head of Deposits. This allowance, the Collector states, should be carried to the credit of Government from the Fasli under report, as an assignment of rent-free land has been made in lieu thereof. It was accordingly included in the Settlement, and carried to the credit of Government this year; hence the decrease.

SUNDRY ITEMS.—41. The revenue under this head
 Fasli 1269..... 39,212 14 6 amounts to Rupees 39,509-0-4, being a net increase of
 „ 1270..... 39,509 0 4 Rupees 296 above the previous year, Fasli 1269.

Increase..... 296 1 10

42. The increase chiefly occurs in the rents of
 topes in the Sub-division which have not yet been made
 over to the original planters, &c., on land tax under the Board's Order 7th February 1859, several
 conflicting claims to the topes being still under examination.

SETTLEMENT REPORT OF

43. The Inam Jodi and Kaval Kandayam vary with the cultivation, and the revenue from the fish rent is in many places derived from an extra tax on the cultivated portion of the Nunja lands, and consequently fluctuates with the extent of land brought under the plough.

44. The decrease in those items is therefore attributable to the diminished extent of cultivation.

45. The offers made for grass land were few, and the revenue derived from this item amounts to Rupees 5,571-2-7 as shown below:—

One-fourth tax on one-fifth of the Ryots' Holding ...	4,634	9	8
Grass tax on land taken on Durkast.	73	0	5
Do. on do. without do.	861	6	6
Do. levied according to custom.	2	2	0
	5,571	2	7

46. The only item which next calls for remark is the Teerwajastee, or water-rate on Inam lands irrigated from Circar sources.

47. The increase in the item Teerwajastee, is owing to the holders of Inam lands having been charged for using Government water to a greater extent to their Inam dry lands.

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS AS SUGAR-CANE, &c.—48. The year under review being rather favorable for the cultivation of Cotton, there was a slight increase in the extent of land cultivated with that product this year; but the crops were much damaged by the heavy rains of December, and subsequently suffered for want of good rains in February. The produce was therefore indifferent in quality and quantity, the yield being below the average, and the scantiness of produce proportionably enhanced the market price of the product, as it is in this year Rupees 24 per Kandi, while the rates prevailing in Fasli 1269 varied from Rupees 18 to 21.

49. There is a slight decrease and increase in the cultivation of Sugar-cane and Indigo respectively.

GENERAL RESULTS OF THE LAND SETTLEMENT.—50. Having given the particulars of the settlement of the Land Revenue in the foregoing paragraphs, Statement No. 10, and its Enclosure A. I now proceed to exhibit by the following Abstract, its general result including Peshcush, the decrease being Rupees 46,635 below the settlement of the previous year.

	As per Fasli 1269 minus the Vil- lages given up to and plus those re- ceived from Tin- nevelly.	Fasli 1270.	Increase.	Decrease.
Peshcush.	7,55,973	7,55,973	...	...
Quit-rent of Shrotrium Villages.	8,904	8,904	...	...
Rents for more than one year. ....	...	...	...	...
Rents for one year. ....	...	...	...	...
Roytwar.	12,83,295	12,41,828	...	44,467
Amani or division of Produce.	6,404	4,236	...	2,168
Total.	20,57,576	20,10,941	...	46,635

51. The decrease under the head Ryotwary is owing to the adverse nature of the season, which was also the cause of the decrease under Amani.

SUNDRY SOURCES OF REVENUE.—52. The settlement of the Sundry Sources of Revenue amounts to Rupees 6,79,905-10-2, exceeding that of the last year by Rupees 78,622. The particulars of this revenue are shown in the following Statement:—

	As per Fasli 1269 minus the amount of the Villages given up to and plus that of those received from Tin- nevely.	Fasli 1270.	Increase.	Decrease.
Abkarry.....	79,430	79,430	...	...
Moturpha.....	1,634	1,868	234	...
Salt.....	4,27,693	4,52,312	24,619	...
Sea Customs.....	32,603	30,161	...	2,442
Saver.....	292	241	...	51
Stamps.....	59,632	1,15,894	56,262	...
Total.....	6,01,284	6,79,906	81,115	2,493
		Net ..	78,622	

SALT.—53. The increase in this branch of revenue in the year under reference, is chiefly owing to the addition to the price under the recent order of Government, and partly to increased sales.

54. The particulars of the Salt transactions are as follow :—

	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	In.	Mds. S.	In.	Mds. S.	In.	Mds. S.	In.	Mds. S.
Quantity in Store at the beginning of the Fasli.....	2,32,230	23	5,13,205	36	2,80,975	13	0	0
Do. manufactured during the Fasli.....	6,97,306	8	5,75,123	13	0	0	1,22,182	35
Gain by measurement, &c.....	493	3	2,936	28	2,443	25	0	0
Spontaneous salt.....	0	0	1,150	30	1,150	30	0	0
	6,97,799	11	5,79,210	31	3,594	15	1,22,182	35
Total...	9,30,029	34	10,92,416	27	2,84,569	28	1,22,182	35
Deduct sales...	3,86,823	30	3,91,591	35	4,768	5	0	0
Remainder...	5,43,206	4	7,00,824	32	1,57,618	28	0	0
Waste written off under the sanction of Government.....	30,000	8	10,126	9	0	0	19,873	39
Remainder..	5,13,205	36	6,90,698	23	1,77,492	27	0	0
Wastage of Fasli 1270 to be struck off.....	0	0	1,452	0	0	0	0	0
Balance on hand...	0	0	6,89,246	23	0	0	0	0

SETTLEMENT REPORT OF

55. Annexed is a Statement exhibiting the details of Home and Inland consumption, as well as the quantity imported from Tinnevely.

	Quantity consumed in Fasli 1269.		Do. in Fasli 1270.		Increase.		Decrease.	Quantity received from Tinnevely.	
Home consumption.....	2,81,426	10	2,84,073	30	2,647	20	..	..	45,577 10
Inland consumption.									
Coimbatore.....	89,308	5	90,037	20	729	15	..	..	..
Trichinopoly.....	928	5	2,062	20	1,134	15	..	..	..
Salem.....	9,125	25	11,139	15	2,013	30	..	..	..
Tanjore.....	...	...	7	20	7	20	..	..	..
Tinnevely.....	5,199	15	2,566	35	...	...	2,632	20	..
Poodoocottah.....	836	10	1,704	15	868	5	..	..	..
Total.....	1,05,397	20	1,07,518	5	4,753	5	2,632	20	..
Grand Total...	3,86,823	30	3,91,591	35	Net 2,120	25			
					4,768	5			

56. Measures have been taken to utilize the spontaneous salt, which is found on experience to be of good quality, and wholesome.

SEA CUSTOMS.—57. The decrease in this source of revenue is in part due to less imports of raw and boiled Areca Nuts, Tamarind, Chayaroot and Cotton Twist, and in part to the recent reduction of duty.

58. With reference to paragraph 19 of the Board's Circular, dated the 7th July 1860, I beg to send herewith two Statements marked A and B, containing the detailed information in regard to Sea Customs and Sayer.

59. I must beg here to observe, that the Board will see some difference between the amounts of the Sea Custom and Salt revenues entered respectively in the Statements A and B, and in the Salt accounts No. 6, and those shown in Statement No. 10 and its Enclosure, from which the Abstract given in paragraph 52 has been extracted. This discrepancy arises from the change made by the late Collector, Mr. Hathaway, in the period of closing the accounts of the Salt Cutcherry, as alluded to by my predecessor, Mr. Clarke, in paragraph 52 of his Settlement Report of the District for Fasli 1268. The Cutcherry being situated at a distance of sixty-eight miles from the Huzur station, Mr. Hathaway directed the accounts to be closed and despatched to the Collector's office on the 25th, instead of the last day of each month, in order that they might reach Madura in time to be despatched to Madras. However, this custom has been ordered to be discontinued, and the accounts will be kept for full months in future.

60. The difference is the amount of the receipts during the interval from the 25th to the end of June last, which were not carried to the accounts of that month.

STAMP.—61. The Stamp revenue in this year is nearly double the amount of income derived from this branch of revenue in the previous year, Fasli 1269. This augmentation of the Stamp sales is almost entirely owing to the operation of the new Stamp Act No. XXXVI of 1860, and to the anticipated introduction of Act XIV of 1859, regarding the limitation of Suits, which greatly enhanced the sales in April last.

ABSTRACT SHOWING THE TOTAL LAND REVENUE, &c.—62. Appended is an Abstract Statement exhibiting the revenue derived from all sources at one view, compared with the Settlement of the previous Fasli.

	As per Fasli 1269 <i>minus</i> the amount of the Villages given up to and <i>plus</i> that of those received from Tinnevely.	Fasli 1270.	Increase.	Decrease.
Land Revenue.....	20,57,576	20,10,941	0	46,635
Sundry Sources, Rupees.....	6,01,284	6,79,906	78,622	0
Total...	26,58,860	26,90,847	78,622	46,635
Extra Revenue.....	7,106	7,957	851	0
Interest.....	2,625	2,818	193	0
Forest Revenue.....	0	1,926	1,926	0
Grand Total...	26,68,591	27,03,548	81,592	46,635

Net 34,957

63. It will be seen in the above Abstract, that notwithstanding the unfavorableness of the season, the revenue of the year under notice is the largest on record exceeding by Rs. 34,957 the revenue of the former year Fasli 1269, which was the highest.

REMARKS ON THE SEVOY JAMMA AND THE INTEREST.—64. The increase, under the head Extra Revenue, is chiefly due to the carrying to the credit of Government of the mesne profits of the landed Inams belonging to a dilapidated choultry at Davadanapatti, in the Taluk of Periakulam, and the sale proceeds of its materials which had been in deposit, under the Board's Order* of 15th December 1860, No. 5,902.

65. Adverting to the remarks of the Board in paragraph 8 of their Proceedings, dated the 17th June last, No. 3,140, I beg to state that many instances were brought to my notice at the time of Settlement for Fasli 1269, in which the Porumboke lands originally deducted, as village paths, Grama Mandai, burial-grounds, and water-spread, &c., were cultivated without permission to the great inconvenience of the inhabitants; on my inquiries being satisfied of the trouble which such cultivation entails on the public, I prohibited it from the next year. Mr. Hathaway too being convinced of this, issued a Proclamation, forbidding such cultivation on pain of punishment. This cultivation and that made on unobjectionable Porumboke lands after the Settlement, is entered as Extra Revenue.

66. Mr. Silver not having furnished me, among other particulars, with the necessary information regarding the Sevoy Jamma of the villages transferred from Tinnevely to this District, I was obliged to obtain the same from the Tahsildars of that District, which is shown in the Extra Revenue Statement No. 9 in the packet.

SETTLEMENT REPORT OF

DEMAND, COLLECTION AND BALANCE OF THE CURRENT REVENUE.—67. The following is the Statement of the Demand, Collection and Balance of the year under review.

Taluks.	Demand.		Collections with- in the Fasil.		Subsequent col- lections to the end of Septem- ber.		Balance.	
Tirumungalum.....	2,76,584	2 10	2,29,924	11 2	43,733	3 4	2,926	4 4
Madura.....	1,92,549	4 1	1,62,140	3 1	29,523	1 11	885	15 1
Melur.....	2,39,066	2 7	2,00,760	11 5	38,257	10 10	47	12 4
Periakulam.....	1,85,478	5 11	1,52,799	11 10	32,420	6 4	258	3 9
Total.....	8,93,677	15 5	7,45,625	5 6	1,43,934	6 5	4,118	3 6
Dindigul.....	2,15,486	9 8	2,10,975	5 2	4,483	8 2	27	12 4
Palani.....	1,41,567	5 1	1,27,866	5 4	13,685	2 5	15	13 4
Total.....	3,57,053	14 9	3,38,841	10 6	18,168	10 7	43	9 8
Total.....	12,50,731	14 2	10,84,467	0 0	1,62,103	1 0	4,161	13 2
Sittanendal, &c., villages....	4,236	2 8	174	13 6	2,949	1 10	1,112	3 4
Total..	12,54,968	0 10	10,84,641	13 6	1,65,052	2 10	5,274	0 6
Zemindaries....	7,55,972	13 4	6,66,100	10 4	76,949	14 3	*12,922	4 9
Grand Total.....	20,10,940	14 2	17,50,742	7 10	†2,42,002	1 1	18,196	5 3
* Vellagundam Zemindaty.....							675	1 8
Kunwadi do.							10,706	7 1
Ammanaikenur do.							1,540	2 0
† Up to August.....							2,38,664	1 6
In September.....							3,337	15 7

68. The Board are aware that the great bulk of the balance usually occurring in the Taluks of Madura and Tirumungalum for some years past, has been owing to the inactivity of those Tahsildars.

69. I have much pleasure in being able to observe this year that, as will be seen from the annexed Statement, the whole balance outstanding against the former Taluk is but Rupees 885, of which Rupees 546 is to be recovered from the sale proceeds of the properties of the defaulters which has been already attached, thus leaving a residue of only Rupees 339. Of this nearly half is the amount of rent to be collected on the houses built on the ditch grounds, which had been levelled round the town of Madura, and is due by a number of individuals in insignificant sums of 3 pice, and even less which is being collected. I propose to try and induce these people to redeem their house grounds by paying at once twenty years' tax under the Freehold rules.

70. This gratifying result, I should say here, is produced by the active exertions of Govinda Row, the present Tahsildar of Periakulam who, during his acting incumbency of the Madura Tahsil for about two months, distinguished himself very creditably, especially in a peaceful and speedy realization of the balance.

71. As regards the latter Taluk, Tirumungalum, though the Tahsildar has in consequence of my unceasing warning exerted himself somewhat, still his collections are far behind those of other similar Taluks. The comparatively large balance that now exist in this Taluk is obviously attributable to the lethargy of the Tahsildar, but I hope this evil will be remedied by the appointment of a more active Tahsildar.

72. The remaining portion of the balance, scattered over the other Taluks in small sums, will be shortly collected, as in many cases the property of the defaulters has already been attached.

73. A period of six weeks was allowed to the Zemindar of Kannivadi for the payment of the balance of Peshcush due by him, with strict orders that if he fail to pay it within that time, measures will be taken to attach a portion of the Estate for its satisfaction.

74. Strict orders have also been issued to the proprietors of the Ammanaikenur and Velliakundam Zemindaries for the satisfaction of the balance outstanding against them, and its realization is shortly expected.

75. Measures have been taken for the collection of the balance in Abkarry and Moturpha.

DEMAND, COLLECTION AND BALANCE OF ARREARS.—76. With reference to the Board's Circular of the 22nd May last, No. 2,610, a careful, and strict scrutiny was made into the arrears, the result is shown in the following Abstract:—

Balances up to the end of August 1861.

Faslies.	Recoverable.		Doubtful.		Irrecoverable.		Total.	
<i>Ain.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1264	2	2 11	1	6 0	0	10 9	4	3 8
1265	92	2 10	11	6 11	28	4 5	131	14 2
1266	19	14 1	92	1 11	73	3 3	185	3 3
1267	87	14 7	272	5 0	182	2 4	542	5 11
1268	325	12 2	514	1 2	362	5 9	1,202	3 1
1269	674	13 0	202	6 8	442	1 11	1,319	5 7
Total...	1,202	11 7	1,093	11 8	1,088	12 5	3,385	3 8

77. The recoverable portion of the arrears was further reduced to Rupees 939-10-5 by the collections made in September last, amounting to Rupees 263-1-2 as shown in the margin. Of this balance (Rupees 939-10-5) Rupees 100-14-0 is due by the Zemindar of Velliakundam to whom strict orders have been issued for its payment, as also for his current balance alluded to in paragraph 74 of this Report; and Rupees 140-15-1 is the amount of the rent due on

houses built on the ditch grounds, and is outstanding against a number of individuals as mentioned in paragraph 69; the remainder, Rupees 697-13-4, is purely Ryotwary balance, for the satisfaction of the greater part of which property has been attached—it is expected to be wholly recovered within a short time.

	RS.	A.	P.
Collection on account of Fasl 1264.....	0	2	6
" " 1265.....	3	3	10
" " 1266.....	0	13	4
" " 1267.....	4	14	10
" " 1268.....	65	6	5
" " 1269.....	188	8	3
	263	1	2

SETTLEMENT REPORT OF

78. The doubtful arrears, Rupees 1,093-11-8, compose the following items :—

	RS.	A.	P.
Tax on lands within a disputed boundary.....	614	12	3
Do. due by village servants on account of embezzlement committed by them from the collections of Kist;—they are imprisoned in the Zillah Jail, and inquiry is being made as regards their property.....	474	6	5
Do. on lands represented to be of less extent than that recorded at the Survey.....	4	9	0
	1,093	11	8

79. I have taken steps to dispose of the boundary dispute and the other cases.

80. The recovery of the remaining part of the arrears (Rupees 1,088-12-5) is, I am satisfied, hopeless, it is therefore classed as irrecoverable, for the remission of which I request the Board's sanction under the circumstances detailed below :—

	RS.	A.	P.
Excess tax improperly charged on Nanjamail Punja lands....	142	3	7
Tax on lands within a disputed boundary, subsequently decided on inquiry to belong to an Inam village.....	23	0	3
Do. charged on the deficit found in the Survey extent of lands by subsequent measurements.....	4	13	11
Do. charged by mistake twice on the same extent of land, &c.	32	5	3
Do. erroneously charged on Inam land.....	22	8	8
Excess tax improperly charged on garden cultivation raised by new wells sunk under the recent rules.....	4	6	11
Difference between the garden and Nunja tax, the latter being improperly charged on garden cultivation... ..	11	9	9
Tax improperly charged on waste lands.....	42	9	3
Do. due by insolvent Royts.....	403	1	8
Do. by deserting do.	22	1	3
Do. by deceased do. leaving no property.....	10	8	8
Do. on lands which are unsaleable on account of the badness of the soil.....	367	1	11
Do. on the land cultivated with American Cotton for experiment, the cultivation having perished.....	2	5	4
	1,088	12	5

81. The old arrears under Sevoy Jamma or Extra Revenue amount to Rupees 541-9-11 up to the end of August last, and are classed as follows :—

Faslies.	Recoverable.			Doubtful.			Irrecoverable			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Land Revenue.</i>												
1264... ..	0	12	0	0	0	0	0	0	0	0	12	0
1265	2	10	6	0	0	0	0	0	0	2	10	6
1266... ..	6	9	0	0	0	0	0	0	0	6	9	0
1267	3	9	1	0	0	0	14	0	6	17	9	7
1268... ..	1	4	0	0	0	0	0	0	0	1	4	0
1269... ..	89	7	6	0	0	0	423	4	5	512	11	11
Total...	104	4	1	0	0	0	437	4	11	541	9	0
<i>Interest, Land Revenue.</i>												
1269... ..	0	0	0	0	0	0	135	5	4	135	5	4
Grand Total...	104	4	1	0	0	0	572	10	3	676	14	4

82. Out of Rupees 104-4-1 composing the recoverable balance, Rupees 18-7-10 were collected in September on account of Fasli 1269, thus reducing the arrears to 85-12-3 which is to be recovered from the sale of the defaulters' property, the attachment of which has been ordered.

* 572-10-3. 83. The irrecoverable portion* consists of the following items:—

	RS.	A.	P.
Tax on lands, the crops on which were subsequently proved to have been destroyed by flood...	14	9	10
Do. improperly charged on waste...	13	12	6
Water-rate erroneously charged on 2nd crop cultivation on Inam land, raised by means of private water....	7	7	6
Revenue fines ordered on appeal to be remitted..	2	0	0
Balance due by persons who deserted.....	0	4	0
Do. by deceased Royts.....	0	8	0
Do. by insolvent persons.....	398	11	1
	437	4	11
Interest improperly charged on the balance of Fasli 1269, due by the Ramnad Zemindar.....	135	5	4
	572	10	3

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

Enclosure A to Statement No. 13.

84. It will be observed from this Enclosure that coercive process was had recourse to for the recovery of Rupees 2,393, being the balance outstanding against 190 Royts whose property attached for its satisfaction fetched a price of Rupees 4,752, the surplus obtained above the arrears was paid to the parties concerned.

85. The decreased demand, consequent on the less extensive cultivation this year, is the cause of the decrease in the collection of the current revenue.

CHARGES, COLLECTORS' SALARY AND DEPUTATION ALLOWANCE.—86. This increase results chiefly from the salary of the Sub-Collector and Head Assistant Collector being disbursed for a greater period in Fasli 1270 than in Fasli 1269, and the pay of the Treasury Deputy Collector being charged for 13 months this year, while none was paid him last year.

HUZUR AND DISTRICT ESTABLISHMENT.—87. The pay of the District Establishment being charged in the year under reference for 11 months instead of 12 months in the last year chiefly causes the decrease.

SADERWARD.—88. The decrease under this head is occasioned by the payment of Saderward for 12 months this year, or two months less than the period for which it was paid in the previous year.

SALT CHARGES.—89. The increase under this head principally arises from the amount of Kudiwaram due for the last Fasli being charged this year, in addition to that payable for the year under reference.

STAMP CHARGES.—90. The principal cause of the decrease in this item is the abolition of the Stamp agentship with his establishment in May 1860, in consequence of the re-organization of the Revenue Establishment under Mr. Pelly's scheme.

91. The Board's Circular of the 6th ultimo, No. 4,846, was received after the completion of my Settlement accounts and Report for the last Fasli 1270. If I am now to adopt in the said Jamabandi Statements the same principle observed in the accounts rendered by me to the Accountant General, regarding the arrangement of the items of revenue, &c., as directed therein, I should have to set aside the accounts now ready and get fresh ones prepared. This would cause a further delay. I beg, therefore, with a view to avoid it, to take the liberty of submit-

SETTLEMENT REPORT OF

ting the accounts already prepared in the usual manner for the Fasli under review, with a promise that the instructions given in the Circular will be duly attended to in preparing the accounts for the current Fasli 1271.

92. I beg to send herewith a Statement of Demand, Collection and Balance of the Income Tax as desired by the Board in paragraph 12 of their Circular referred to above. There was no Forest revenue up to last Fasli 1269. Owing to the appointment of a Forest Conservator for this District, the revenue under that head realized by him in the year under report amounts to Rupees 1,926-5-1, which is shown in Statements Nos. 10, 11, and its Enclosures, as well as No. 14.

WORKING OF THE NEW SYSTEM OF THE VILLAGE AND TALUK ACCOUNTS.—93. Much difficulty is experienced in making the Karnams keep the Village accounts as regularly as they should. There is no hope of improvement in this respect, till the whole Karnamship is remodelled.

94. Notwithstanding repeated warning to the Karnams, many of them being also heavily fined and some dismissed, the preparation of the permanent Register A, to which so much importance is attached by the Board and Government, and which forms the basis of all the accounts, has not yet made any considerable progress.

95. With reference to paragraph 1 of the Board's Circular of the 24th July last, No. 3,946, I beg to report that the rule, directing that the original Statement of the monthly cultivation No. 1 itself should be sent to the Taluk Kachari, has been introduced in this District in Fasli 1269, and that it is practically found an efficient check on the proceedings of the Karnams. In the Fasli under report, frauds were suspected in some villages of the Melur Taluk which, were it not for the aid of these accounts, would probably not have been detected. It was by the accounts in question that the frauds were brought to light, and the Karnams punished. They afford a prompt and effective means to the Tahsildars and other authorities of going suddenly to a village where fraud is reported, and making an inspection of the cultivation independently of the Karnams.

96. The Proceedings of the Board, dated 4th July last, No. 3,479, was received after the completion of the Settlement of the year under report, during which the accounts of some villages in each Taluk were generally examined as usual and defects, where found, were pointed out to the Karnams, with instructions how to remedy them.

97. During the Settlement of the current Fasli, this subject will be carefully attended to.

A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—98. With reference to the Circular of the Board, under date the 18th August 1859, I beg to annex a short Abstract showing the lands acquired by the public servants during the Fasli under notice.

ABSTRACT.

Names of the Public Servants, &c.	Extent acquired.	Mode of acquisition.
	Acres.	
Strenivasiah, Sheristadar of the Collector's Huzur...	133	By purchase.
Venkatasamy Naik, Vernacular Head Clerk of do. ...	61	By mortgage.
Subbier, late Tahsildar of Madura...	11	Do.
Venkatrow, present do. of do. ...	7	Do.
Kristnasamy Naik, Police Ameen of Tirupattoor...	7	By purchase.
Sadasiviah, Sub-Magistrate of the Tiruchuli Division...	10	By mortgage.
Ramiya, Tahsildar of the Melur Taluk...	2	By purchase.
Subramoniya Aiyar, English Accountant in the Collector's	19	Do.
Huzur. ...	417	Do.
	667	

99. The Sub-Collector Mr. Ames, the Head Assistant Mr. Thomas, and the Deputy Collectors M. R. R. Ram Row and Sheshagheri Row, have given me willing aid, and I had every reason to be fully satisfied with the way they performed their duty.

100. The Board have seen my Reports on Mr. Hayes, and I believe those Reports do not, one quarter, represent his misconduct.

101. The Sheristadar Strenivasiah Aier, I have found to be a very careful and excellent public Officer.

MADURA,
22nd October 1861. }

(Signed) V. H. LEVINGE,
Collector.

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(Signed) V. H. LEVINGE,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit herewith my Report of the Settlement of the Sub-division for Fasli 1270, together with Statements Nos. 1 to 7, and 9 to 13. with their enclosures, according to the forms prescribed by Government.

2. The Jamabandi was commenced on the 10th April, and finished with the exception of giving Pattahs to the hill villages by the 18th May. These were given on the 19th and 24th June, as it was inconvenient for me to proceed to the villages in person earlier.

3. There has been no change in the tenure of villages in the year under report. The Tenkarai Taluk has been transferred to the principal Division by sanction of the Board, sixty-three villages forming the late Nellacottai Taluk, and one village of Palani Taluk, named Kurumbapatti, have been added to Dindigul, raising the number of villages in the Taluk of Dindigul, as now constituted, to 168. The number of Pattahs renewed exhibits a decrease below Fasli 1269, while the total number of holdings has increased as per margin.

4. No Pattahs have been altered in Palani, though some few have been altered in Dindigul. The reason given is that the changes to be made are too great; this, however, cannot hold good universally.

5. The season has been very unfavorable. It commenced with slight falls of rain in Dindigul, but none fell then in Palani; the fall in August was three inches in Dindigul, but less in other places, the northern part of the Division and the Palani Taluk near Verupatchy being in much want of water. The dry cultivation was undertaken very extensively with the object of leaving as little waste as possible, but from the subsequent want of rain, suffered greatly. Rain fell in October, and then held off entirely until about the 8th December, when most of the Punja crops were too far gone or had been cut. The result is that the out-turn was remarkably scanty, ranging from half to one-eighth. By the December rain the Ryots raised horse-gram in many places to endeavour to retrieve their position, but this also in many cases perished for want of subsequent rain. The rains of April and May have been favorable for the cultivation of Fasli 1271. North of Dindigul the rain-fed tanks received hardly any water, and some of the channels from the Siroomalai hills failed. In Palani, too, some tanks were quite empty as I saw myself, those above them having had no surplus water to let off, this has caused a striking decrease in Nunja cultivation. Dry crops raised on wet lands for want of water form a portion of the wet cultivation brought to account. There was some Shavi in Dindigul, but little in Palani. The Nunja out-turn was generally about one-half of the average, excepting in one large village in Dindigul and a few in Palani, which are dependant on good hill rivers.

Fasli.	Vaccinated.	Succeeded.
1268	.. 5,176	4,853
1269	.. 5,558	5,294
1270	.. 5,502	5,251

6. The Vaccination Returns vary but little from those of the two preceding Faslies. There has been much less sickness than in Fasli 1269. Fever has much decreased, but there was some cholera at Palani in September 1860.

7. A Statement of the Rain-fall according to the different Gauges is annexed.

	Sub-Col-lector's Office.		Dindigul Taluk Cut-cherry.		Palani Taluk Cut-cherry.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
1860, July...	2	68	2	27	0	0
„ August...	3	5	2	83	1	52
„ September...	0	72	0	96	0	63
„ October...	5	90	5	96	6	82
„ November...	0	5	0	7	0	0
„ December...	7	81	7	93	7	68
1861, January..	0	0	0	0	0	0
„ February...	0	35	0	27	0	0
„ March...	0	46	0	80	0	25
„ April...	2	84	2	85	1	25
„ May...	2	56	3	44	3	38
„ June...	0	19	0	55	0	0
Total...	26	61	27	93	21	53

Statement No. 2.

8. The prices of each description of grain were higher than in the preceding Fasli, and more than double the commutation rate; the cause is chiefly the low out-turn which was not sufficient even for local consumption, though afterwards partly made good by Kodai garden cultivation. Towards the end of the Fasli Periakulam supplied a good deal of paddy to Dindigul.

9. The marginal Statement will show the effect of the late orders concerning holdings. The Ryots have given up double the land and taken up newly about one-half only of the land they took up in the previous Fasli, this I attribute entirely to the wish to escape taxation on waste, which they have so largely cultivated this year as to give an aggregate increase of cultivation in Punja land.

10. The annexed Statement of actual cultivation shows a net decrease on all lands of Rupees 3,791, this has all occurred in Nunja as already explained in reporting on the season.

SETTLEMENT REPORT OF

Items.	Taluks.	Fasli 1269.			Fasli 1270.			Increase.		Decrease.	
		Extent.	Assessment.	Acres.	Extent.	Assessment.	Acres.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4		5	6		7	8	9	10
Dry	Dindigul	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Rs.
		1,12,216	1,27,532	6 0	1,13,487	1,29,427	14 8	1,271	1,895	8 8	...
	Palani	45,817	48,933	11 8	46,884	45,316	7 11	1,067	1,382	12 3	...
Total...		1,58,033	1,71,466	1 8	1,60,371	1,74,744	6 7	2,338	3,278	4 11	...
Wet	Dindigul	11,096	46,022	13 11	10,274	42,922	4 7	...	...	...	...
	Palani	12,450	59,044	14 0	11,091	53,340	9 10	...	...	...	...
Total...		23,546	1,05,067	11 11	21,365	96,262	14 5	...	...	...	...
Garden	Dindigul	9,544	31,720	7 9	9,747	32,365	6 11	203	644	15 2	...
	Palani	11,920	32,864	7 6	11,540	33,954	15 1	320	1,090	7 7	...
Total...		20,764	64,584	15 3	21,287	66,320	6 0	523	1,735	6 9	...
Total...	Dindigul	1,32,856	2,05,275	11 8	1,33,508	2,04,715	10 2	652	...	...	560 1 6
	Palani	69,487	1,35,843	1 2	69,515	1,32,612	0 10	28	...	...	3,231 0 4
Total...		2,02,343	3,41,118	12 10	2,03,023	3,37,327	11 0	680	...	...	3,791 1 10

11. Of the items of waste remitted as entered in the foot note to Enclosure B, the Nunja remission was necessary on the score of want of water which was apparent enough, and personally reported on in many cases by the Tahsildars themselves as well as their subordinates.

12. The Punja remission I found on careful inquiry to be almost universally necessary from the miserably scanty out-turn of what was cultivated. There were other reasons too for being liberal. The Ryots had, in spite of the adversity of the season, cultivated greatly in excess of last Fasli, so that there is no loss of Revenue in Punja; there was every reason to believe that they had exerted themselves to their utmost, and in many cases suffered loss on their out-turn, they had given up lands largely, and I considered that the charges which were made on several items were sufficient in so unfavorable a year.

13. All Cararnamahs were enforced in Garden, Nunja and Punja. In Punja and Garden Valavanadi land, Stalamcami under two Goolies of Punja and half cawny of Nunja, Punja lands left fallow in the preceding year and again left waste, lands left waste by men who had let out their services to Inamdars, were all charged.

14. In Gardens there is an increase of remission over last Fasli of Rupees 159; this is owing to wells in disrepair, wells remaining dry from want of rain, death or desertion of owners, all under special circumstances which were duly inquired into.

15. The increase in Shavi remission is the result of the unfavorable nature of the season; the rules as exhibited in the annexed Abstract were strictly adhered to.

Particulars.	Amount.	
	RS.	A. P.
Gross amount of cultivation of Ryots whose crops withered...	9,492	12 8
Deduct crops yielded...	6,620	15 10
Remainder reported as withered by Village Officers.....	2,871	12 10
Amount of Shavi disallowed by the Inspecting Officers.....	329	15 6
Balance.....	2,541	13 4
Deduct amount rejected in the Huzur under the following circumstances :—		
1. Manipidi or short produce, the yield of which was found to be more than the fixed quantity of 30 measures per Cawny.....	612	9
2. Amount of tax on land in which the crops perished from over-heat, which was erroneously entered as withered.....	1 4	9
3. Do. on land re-ploughed at the time of the examination.....	11 7	8
4. Do. on land whose withered crops were not present at the time of examination.....	49 13	1
	69 6	3
Remainder as entered in Column 5, Statement 5.....	2,472	7 1
Deduct amount of tax on land whose crops were reaped or destroyed by cattle, levied as a fine for the neglect of the Ryots to keep them for examination...	210	4 0
Amount charged for Nerak kasar, or gain by the present market price.....	1,031	13 1
	1,242	1 1
Balance remitted.....	1,230	6 0

TEERWA CUMMI.—16. The same remark applies to the 9th item.

FAISAL NUNJA BECOMING GARDEN.—17. No. 6 will no longer appear in the accounts if sanction be accorded to transfer C. 5, A. 8½ from the Nunja Ayakat C. 2, A. 11 to Garden, and C. 2, A. 13½, to Punja. The means of supply which they had at the Faisal no longer exist,

SETTLEMENT REPORT OF

the level of the jungle streams irrigating them having gone too low; the lands are now cultivated as Garden by means of wells dug either before or after the new rules and pay favorable tax; the difference between this and the original Nunja assessment, I request permission to strike off.

SUNDRY ITEMS.—18. Fish rents have been more competed for this year and bids were higher.

19. The same reason applies to the increase in tope rents. All topes and trees, except those in which the claims are intricate and difficult of adjustment, have been during this Fasli made over to the original owners under the new rules; those which remain have been put up to auction for the current Fasli, and will be disposed of as soon as possible. About two hundred persons have been newly charged with grass tax.

20. Statements 5 and 6 require no remark.

Statement No. 7. 21. There has been no remarkable difference in the cultivation of Cotton, Sugar-cane and Indigo. The Cotton crops have been rather below the average.

Statement No. 10, Enclosure A. 22. The Comparative Statement of all sources of Revenue shows a net decrease of Rupees 1,405.

The falling off in Ryotwar revenue, viz., 10,262, is attributable chiefly to the decrease of wet cultivation. The Stamp revenue exhibits an extraordinary increase, viz., 8,319 Rupees, consequent on the passing of Act XXXVI of 1860. Another cause has been the expected operation of Act XIV of 1859, which has caused a great many suits to be filed.

23. Statement No. 9 appears to call for no remark.

Statement No. 11. 24. The collections within the Fasli shows an improvement on last year. Had not the Fasli ended on a Sunday, the current Ryotwar balance would have been reduced to Rupees 11,109, of which but Rupees 1,142 remained uncollected in Dindigul and 9,967 Rupees in Palani. The subsequent collections have reduced the balance to Rupees 1,658-8-8.

25. The Kannivady Zemindar owes 19,068, exclusive of a further demand against him of Rupees 2,712 on account of interest. The last limit of time granted to him expired on 30th June, and I consider the attachment of the Zemindary to be unavoidable, no payments having been made up to this date.

26. As regards Abkarry the collections include a sum of 700 Rupees, which has in reality been remitted to the renter of the late Nellacottai Taluk under the sanction of the Board of Revenue, dated 21st May 1861; the balance of Rupees 281 is owing by the same individual, and its recovery is doubtful as all his property has been already attached by the Civil Courts.

27. The arrears *minus* subsequent collections amount to Rupees 1,891-10-9.

28. Measures have been taken to realize the recoverable arrears.

29. Of the doubtful arrears, Rupees 3-8-0 form the subject of a boundary dispute between a Zemindary and a Government village not yet decided. Rupees 28-0-10 are due by a Cowledar for lands he has encroached upon, and the case is now awaiting your answer to a reference.

30. The irrecoverable balance of Ryotwar revenue is as follows :—

		Fasli.	RS.	A.	P.
Dindigul Taluk....	{ Moottia Moodali.....	1269.	8	10	2
	{ Palani Moottoo Pillai.....	„	10	8	8
	{ Valoo Pillai.....	„	10	9	8
			29	12	6
Palani Taluk.	{ Malia Pillai Gqwnden.....	1265.	1	9	6
	{ Makili Naik.....	„	0	13	7
	{ Chinnabola Naik.....	„	1	1	0
	{ Nachimoottoo Naik.....	„	0	15	8
			4	7	9
Total ..			34	4	3

The first individual is destitute, and lives by his wits ; he cultivated this land before his durkast was decided on and rejected ; the produce was reported to be scanty and unequal to the demand. The second individual is dead and all his property has been sold only partly meeting the demands against him. Of the 10 Rupees against the third person, Rupees 4 is tax on cultivation, the remainder being for waste charged. He is dead and his son is a beggar. The four last persons were once residents of a Muttadar's village, and cultivated lands on the Verupatchy Hills ; they have since deserted.

31. I request that the writing off of the above amounts may be sanctioned.

32. Coercive process was employed in the year under report in three cases towards the realization of an arrear of Rupees 1,182-4-1 including interest.

33. The progress of the new system of Village and Taluk accounts is satisfactory, and I am in hopes that Village Register A may now shortly be completed. The Curnums are being urged on to the work, and doubtful points which tended to retard the work were explained to them during the Jamabandi.

34. The annexed tabular Statement is for lands acquired by public servants during Fasli 1270.

Land where situated.		Public Names of Servants.	Office.	Land acquired.		When acquired, and whether prior or subsequent to employment in public service.	By what means acquired.	Nature of interest possessed by such servants in such landed property.	Remarks.
Taluk.	Village.			Extent.	Assessment.				
					RS. A. P.				
Dindigul.	Dindigul.	Ramasa-mi Iyer.	Tahsildar.	1 Ground 84 square feet.	.....	Subsequent	Mortgage.	Occupation as dwelling house.	
		Subbier.	Sub-division Serishtadar.	1 Ground 225 square feet.	.....	Do.	Do.	Do.	

35. One hundred and sixty-six wells have been dug, and one tope was planted in Fasli 1270 under the new Rules.

36. I have to acknowledge the assistance I have received from my Serishtadar P. Soobbiën, whose knowledge of revenue matters and particularly his skill as an Accountant, have been of the greatest service in making the Settlement.

(Signed) C. H. AMES,
Sub-Collector.

DINDIGUL,
13th July 1864.

SETTLEMENT REPORT

OF TINNEVELLY.

I have the honor to submit the following Report upon the Settlement of the Land and Extra Sources of Revenue of this District for Fasli 1270 (A.D. 1860-61), and to forward prepared according to the instructions contained in a Memorandum from the Secretary to Government dated 23rd August 1856, the set of annual Settlement Accounts Nos. 1 to 14, one number in addition as required in Extracts from the Proceedings of the Board of Revenue dated 16th July and 22nd November 1858, and six quinquennial Statements Nos. 15 to 20, prepared according to the forms received with a Memorandum from the Secretary to Government dated the 21st March 1857, together with four Statements showing the transactions in the Salt Department during the Fasli under report, as well as two other Statements A and B, prepared according to the instructions contained in paragraph 19 of the Proceedings of the Board of Revenue dated 7th July 1860, No. 3,145, making in all twenty-seven Statements.

STATIONS AT WHICH THE SETTLEMENT WAS MADE.—2. The subjoined Statement, No. 1, exhibits the places at which the Puttahs were distributed in each of the nine Taluqs of this District.

No. 1.—Statement showing the places where the settlement of the Taluqs was made.

Names of the European Officers.	Taluqs.	Stations where the Jumma-bundy was made.
<i>Collector's Division.</i> Mr. Silver, Collector.	1. Tinnevelly...	Huzzur Cutcherry.
	2. Tenkarai...	Trichendur.
	3. Ottapedarum...	Kytaur.
	4. Sauttoor...	Coilputty.
	5. Shenkerpinarcoil...	Cushbah Shenkerninarcoil.
Mr. Garstin, Hd. Asst. Collector,	6. Strivilliputtur...	Do. Strivilliputtur.
<i>Sub-Division.</i> Mr. Kindersley, Acting Sub-Collector.	7. Nangunary...	Trikurungudy.
	8. Ambasamudrum...	Sharenmadavy.
	9. Tenkasy...	Nannagarum.

VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—3. The following Statement, No. 2, exhibits the several descriptions of the villages in the District, compared with those in the previous year.

No. 2.

Denomination of Villages.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
Nunjah (wet) Olungu Villages	943	937	...	6
Do. Pottom Villages paying a favorable assessment in Grain...	21	21	...	...
Do. Perooppoo do. do. fixed in money...	4	4	...	...
Poonjah (dry) Villages...	123	122	...	1
Tarum (Ryotwar) Villages...	4	15	11	...
Cuttoogoottah Villages...	78	78	...	...
Inam Villages...	73	74	1	...
Moturpha Villages...	30	29	...	1
Total Cirkar Villages.....	1,276	1,280	4	...
Zemindary Villages.....	835½	725½	...	110
Grand Total	2,111½	2,005½	...	106

4. The decrease of six villages under the head of Olungu, and 110 under the head of Zemindary villages, is owing to their having been transferred to Madura under the Orders of Government, which also accounts for the increase of eleven villages under the head of Tarum, received from Madura.

5. Of the six Inam villages transferred to this District from Madura, two were all along entered in the accounts of Tinnevely, though the Settlement of those villages was made in Madura, and the reason of which is not known now. Deducting these two, and the two villages transferred from this District to Madura, as well as one of the villages of this District which was carried to the head of Ayen in Fasli 1261, agreeably to the Orders of the Board in their Proceedings dated 7th July 1851, but omitted to be deducted from the head of Inam, there is a net increase of one village under this head.

6. The decrease of one village under the head of Moturpha, is attributable to one of the Moturpha villages which was carried to the head of Ayen in Fasli 1268, but omitted to be deducted from the number entered under the head of Moturpha in Faslis 1268 and 1269, having been excluded from that head in the past Fasli. The decrease of one village under the head of Poonjah (dry) is owing to its having been converted into Nunjah (wet) during the year under review.

7. REMARKS ON PUTTAHS.—With reference to paragraph 2 of the Board's Circular, dated 24th July last, No. 3,946, directing to notice in the Settlement Report the extent to which permanent Puttahs have been introduced, I have the honor to state that in the past Fasli many changes had to be made in the Puttahs, chiefly owing to the adverse state of the season, and the consequent grant of large remissions on crops that had perished through drought, and on waste; and as the Board have observed in the concluding part of paragraph 2 of their letter to Government dated 21st July 1860, No. 3,330, subjoined to their Circular of the 16th August following, No. 3,756, that in the event of numerous changes taking place in the original Puttahs, it may be necessary to issue fresh ones in detail; permanent Puttahs were not issued in this District in the past Fasli.

Besides this, it could not well be done for two other reasons, arising from the circumstance of the holdings of each Ryot in this District not having been ascertained and fixed for causes stated in paragraph 13 of the Settlement Report for Fasli 1269.

1st.—In Punguvali villages the amount of deduction from the total Beriz of the Dry and Garden cultivation of a whole village, on account of Chaturbhagum, &c., varies every year, if additional lands are cultivated.

2nd.—The Nunjah assessment was originally fixed in some villages on each tank, in others on each Ryot, and in others again on each field; but at the time of the Settlement every year, the assessment of the lands in all these villages is brought to account in one uniform way, with reference to the average rate of each entire village, for the purpose of obviating confusion in the accounts and consequently the teerwah actually payable by each Ryot has varied every year, and will thus vary even after the introduction of permanent Puttahs, as explained in paragraphs 11 to 13 of a Report from this office, dated 24th February 1859, No. 86.

However, measures will be adopted to introduce permanent Puttahs from the current Fasli 1271, as far as practicable in this District, in conformity with the Orders of the Board.

SEASON AND SANITARY STATE OF THE DISTRICT.—8. It will have been observed from the periodical Reports on the state of the season sent from this office, and from the special reports that were for a time submitted weekly, as well as from the official year Report forwarded on the 23rd May 1861, that the season was unfavorable for culti-

Actual wet cultivation in Olungu and Tarum villages inclusive.

Sources of Irrigation.	Fasli 1269.						Difference between columns 6 and 7.		Failure of Crops.				
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Total extent of cultivation.	Deduct lands in the villages transferred from Tinnevely to Madura.	Remaining.	Add lands in the villages transferred from Madura to Tinnevely.	Total.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
{ Carr. }	Tamrapoorny ...	35,244	...	35,244	...	35,244	24,703	...	10,541	85	2,418	2,333	...
	Minor rivers ...	22,371	...	22,371	23	22,394	11,134	...	11,260	...	1,299	1,299	...
	Rain-fed tanks...	11,077	79	10,998	340	11,338	3,101	...	8,237	...	1	1	...
		68,692	79	68,613	363	68,976	38,938	...	30,038	85	3,718	3,633	...
{ Pasha-num. }	Tamrapoorny ...	52,192	...	52,192	...	52,192	51,504	...	688	19	3	...	16
	Minor rivers...	51,119	...	51,119	253	51,372	46,655	...	4,717	3	7	4	...
	Rain-fed tanks ...	39,877	451	39,426	1,448	40,874	39,242	...	1,632	32	98	66	...
		1,43,188	451	1,42,737	1,701	1,44,438	1,37,401	...	7,037	54	108	54	...
{ Total. }	Tamrapoorny ...	87,436	...	87,436	...	87,436	76,207	...	11,229	104	2,421	2,317	...
	Minor rivers ...	73,490	...	73,490	276	73,766	57,789	...	15,977	3	1,306	1,303	...
	Rain-fed tanks...	50,954	530	50,424	1,788	52,212	42,343	...	9,869	32	99	67	...
	Grand Total...	2,11,880	50	2,11,350	2,064	2,13,414	1,76,339	...	37,075	139	3,826	3,687	...

vation. This will be clearly seen from the table given in the margin, which compared with the preceding Fasli exhibits the total extent of wet cultivation during the Carr and Peshanum seasons, under the three sources of Irrigation in this District, viz., the chief river Tambrapoorny, minor rivers, and rain-fed tanks; and the extent which suffered from failure of crops. There has been a large decrease of acres 37,075 in the wet cultivation raised during the past year, as shown in the above table. The extent of wet land which suffered from failure of crops during the Fasli under report, amounts to 3,826 acres, or 3,687 acres in excess of that of the previous year. That the two years, Faslis 1269 and 1270, may be fairly

compared together, the cultivation made in the villages transferred to Madura in the year under review has been deducted from the cultivation of Fasli 1269, and the cultivation made in the villages transferred to this District has been added to the cultivation of Fasli 1269.

SETTLEMENT REPORT OF

CARR NUNJAH (WET) CULTIVATION OR EARLY CROP.—9. From the month of May, which is the commencement of the Carr season to September, the south-west monsoon having failed, cultivation was raised to a very limited extent under the three sources of Irrigation abovementioned. The total cultivation raised amounts to 38,938 acres, or 30,038 acres less than the previous year. Some of the crops entirely perished, while others gave a short yield. Extent of land on which the crops entirely perished amounted to 3,718 acres, or 3,633 acres in excess of the previous year.

PESHANUM OR LATE CROP.—10. The north-east monsoon did not commence favorably in October and November, but heavy torrents of rain having fallen in the beginning of December, the channels and tanks received a supply of water, and the total cultivation under the three sources of Irrigation abovementioned was 1,37,401 acres, or 7,037 acres less than the previous year; but for want of seasonable rains in the subsequent months the crop suffered, and the yield was deficient.

POONJAH OR DRY CULTIVATION.—11. The season was not favorable at the commencement of the dry cultivation. Subsequently from the month of October, occasional showers having fallen, and as there was heavy rain in the beginning of December, dry cultivation was raised on an extended scale, as will be seen from the statement in the margin, and the increase over the actual cultivation of Fasli 1269 amounts to 6,283 acres, but the harvest yielded a poor out-turn, for want of seasonable rains in the subsequent months.

	Acre.
Fasli 1269.. ..	6,14,339
„ 1270.. ..	6,20,622
Increase.. ..	6,283

GARDEN CULTIVATION.—12. In the Bagayet or garden cultivation there has been an increase of 1,130 acres compared with the cultivation raised during the preceding Fasli, which is owing to the Ryots having bestowed greater pains in extending the cultivation under wells, on account of the falling off in Nunjah, and the yield was good.

	Acre.
Fasli 1269.. ..	11,012
„ 1270.. ..	12,142
Increase.. ..	1,130

13. The sanitary condition of the District was on the whole good, though there were occasional out-breaks of cholera. Fever prevailed in some parts of the District, especially in the villages along the foot of the hills.

14. The results of vaccine operations during the past three years are exhibited in the

Faslis.	Number Vaccinated.	Successful.	Unsuccessful.
1268	11,657	10,582	1,075
1269	11,457	10,592	865
1270	11,700	10,893	807

marginal table, as directed in paragraph 4 of the Circular Proceedings of the Board of Revenue, dated 22nd May 1861, No. 2,610, from which it will be seen that the number vaccinated during the year under report amounts to 11,700, and exceeds that of Fasli 1269 by 243.

Strict supervision will be exercised over the Vaccinators, and their returns will be brought under careful scrutiny. The necessary orders have been sent to the Tahsildars, to have the returns of the Vaccinators carefully examined by inquiry in the villages, whenever they proceed on circuit, of the number of persons vaccinated in each village, and by ordering the village authorities to keep correct returns of the same. As far as I can judge, there is no opposition whatever on the part of the people to the free spread of vaccination.

Cases of small-pox were very few during the past year. There was some mortality among cattle.

PRICES OF GRAIN.—15. The prices at which the several descriptions of Grain were sold during the year under report, are shown in the margin, as compared with the previous year. They

Fasli.	Paddy, 1st sort per garce.			Paddy, 2nd sort per garce.			Cholum per garce.			Cumboo per garce.			Horse-grain per garce.			Raguy per garce.			Varagu per garce.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1269	137	1	5	134	14	1	15	15	2	139	10	10	197	5	9	133	14	3	94	3	6
1270	188	1	9	184	11	10	198	15	10	193	12	6	204	8	0	182	6	8	153	5	9
Increase.	51	0	4	49	13	9	46	0	8	54	11	8	7	2	3	48	8	5	59	2	3

are considered to be tolerably correct, as they have been ascertained in the manner explained in a letter from this office, dated 3rd March 1860. The rise in the prices is

ascribable to the general unfavorable character of the season, and to large exports of grain to Travancore.

RYOTS' HOLDING.—16. With reference to paragraph 5 of the Circular Proceedings of the Board of Revenue dated 17th June 1861, No. 3,140, observing that "a different system of settlement having been now introduced into Tinnevelly, a statement of Ryots' holdings may be submitted for Fasli 1270 and future years," I beg permission to state that the introduction of the system referred to by the Board, can in no way facilitate the preparation of this account. The above Order also was only received in July, after the completion of the Jummabundy. However, every endeavour will be made to secure as correct a return as possible, of the Ryots' holdings, for submission to the Board, with the Report for Fasli 1271.

ACTUAL CULTIVATION.—17. The Land Revenue Beriz of Fasli 1270, inclusive of the tax on Poonjah and Bagayet, "on actual cultivation," amounted to Rupees 18,96,884-1-5, being Rupees 1,99,579-11-9 less than that of the previous year, as shown in the subjoined Statement No. 4. This Beriz, it must be observed, is only on the actual cultivation, and does not include assessment on waste.

SETTLEMENT REPORT OF

No. 4.

Fasli 1289.										Fasli 1270.		Difference between columns 6 and 7.	
										Total cultivation and Beriz, including Olungu and Tarum.	Increase.	Decrease.	
										7	8	9	
										Total cultivation and Beriz, including Olungu and Tarum.			

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Fasli 1269.										Fasli 1270.		Difference between columns 6 and 7.			
Total cultivation and Beriz, including Olunga and Tarum.		Deduct cultivation and Beriz, in the villages transferred to Madura.		Remainder.		And cultivation in the villages transferred from Madura.		Total.		Total cultivation and Beriz including Olunga and Tarum.	Increase.	Decrease.			
1		2		3		4		5		6	7	8	9		
Tarum.	Extent of land (1st crop, Acres.....	1,099	0 0	.....	1,099	0 0	1,579	0 0	2,678	0 0	2,616	0 0	62	0 0
	cultivated. { 2nd crop, do.....	354	0 0	.....	354	0 0	485	0 0	839	0 0	386	0 0	453	0 0
	Total.....	1,453	0 0	.....	1,453	0 0	2,064	0 0	3,517	0 0	3,002	0 0	51	0 0
	Beriz thereof, Rupees.....	6,141	9 10	.....	6,141	9 10	8,835	6 3	14,977	0 1	13,630	11 10	1,346	4 3
Total extent of cultivation. { 1st crop, Acres.....	1,43,205	0 0	445	0 0	1,42,760	0 0	1,579	0 0	1,44,339	0 0	1,27,833	0 0	16,506	0 0	
	68,975	0 0	85	0 0	68,990	0 0	485	0 0	69,075	0 0	48,506	0 0	20,569	0 0	
	Total.....	2,11,880	0 0	530	0 0	2,11,350	0 0	2,064	0 0	2,13,414	0 0	1,76,339	0 0	37,075	0 0
	Total Beriz, Rupees.....	15,55,939	13 10	3,294	7 1	15,32,645	6 9	8,835	6 3	15,41,480	13 0	13,26,634	7 11	2,14,846	5 1
Bagayat.	Number of Acres cultivated.....	6,10,249	0 0	7,785	0 0	6,02,514	0 0	11,825	0 0	6,14,339	0 0	6,20,622	0 0	9,283	0 0
	Beriz thereof, Rupees.....	5,10,635	5 6	13,321	14 6	4,97,313	7 0	21,481	15 2	5,18,795	6 2	5,30,919	13 9	12,124	7 7
Total land cultivated, Wet, Dry and Garden 1st crop, Acres.....	10,578	0 0	29	0 0	10,549	0 0	463	0 0	11,012	0 0	12,142	0 0	1,130	0 0	
	Beriz thereof, Rupees.....	34,646	1 10	107	1 4	34,539	0 6	1,648	9 6	36,187	10 0	39,309	11 9	3,122	1 9
Total amount of Beriz, Rupees.....	7,64,032	0 0	8,209	0 0	7,55,823	0 0	13,867	0 0	7,69,690	0 0	7,60,597	0 0	9,083	0 0	
	20,81,221	5 2	16,723	6 11	20,64,497	14 3	31,965	14 11	20,96,463	13 2	18,96,884	1 5	1,99,579	11 9	

SETTLEMENT REPORT OF

ACTUAL CULTIVATION, NUNJAH (WET) OLUNGU.—18. From the unfavorable character of the season, there was a decrease in cultivation of 28,183 acres in Carr, and 6,657 acres in Peshanum, making a total of 34,840 acres under the head of Nunjah Olungu; and a decrease in revenue to the extent of Rupees 2,06,285-8-1, as compared with the previous year.

POTTOM OR LANDS PAYING A FAVORABLE ASSESSMENT FIXED IN GRAIN.—19. There has been a decrease of 1,375 acres in cultivation, including Carr and Peshanum, and Rupees 6,087-13-3 in revenue, under the head of Pottom, chiefly owing to the unfavorableness of the season, and partly to certain lands having been brought under the head of Ayen, in consequence of the death of the Pottomdars.

POROOPPPOO OR LANDS PAYING A FAVORABLE ASSESSMENT FIXED IN MONEY.—20. There was also a decrease of acres 345 in cultivation, including Carr and Peshanum, and Rupees 1,106-11-6 in revenue, under the head of Porooppoo, owing to the adverse state of the season.

RYOTWAR.—21. For the same reason there was a decrease of acres 515 in cultivation, and Rupees 1,346-4-3 in revenue, under the head of Tarum or Ryotwar.

TOTAL NUNJAH ACTUAL CULTIVATION.—22. Thus the total decrease in Nunjah (1st crop) cultivation and revenue (including assessment on 2nd crop) under all the above heads, amounts to acres 16,506, and Rupees 2,14,826-5-1 respectively, in contrast with the previous year as will be seen from the foregoing Statement No. 4.

POONJAH ACTUAL CULTIVATION.—23. For causes shown in paragraph 11 of this report, there has been an increase of acres 6,283 in cultivation, and Rupees 12,124-7-7 in revenue, under the head of dry, as shown in the above statement.

GARDEN ACTUAL CULTIVATION.—24. Under the head of Garden there has been an increase both in cultivation and revenue, of acres 1,130, and Rupees 3,122-1-9, respectively. The increase is owing to the cause explained in paragraph 12 of this report.

WASTE CHARGED AND REMITTED.—25. From the following Statement No. 5, it will be seen that the extent of land left waste during the year under report, amounted in the aggregate to 1,76,266 acres, and the teerwah thereon to Rupees 3,14,241-3-0, being acres 68,783, and Rupees 2,01,317-13-1, in excess of the previous year.

To scrutinize the real cause of this large increase in waste, a statement showing the height and quantity of water in each tank and channel, a statement of the fall of rain, and a field-war account showing the extent of waste in Nunjah, Poonjah and Bagayet, were called for and carefully examined, and strict inquiries were made at the time of the settlement. Those lands that were proved on inquiry to have been left waste through negligence of the Ryots, were charged with teerwah agreeably to the instructions of the Board of Revenue, and according to the terms of the Moochilkas executed by the Ryots. The waste thus charged amounted to acres 1,46,577, and Rupees 1,60,216-7-7, or Rupees 50,801-12-7 in excess of the previous year. Teerwah on 29,689 acres, amounting to Rupees 1,54,024-11-5, were remitted under the Orders of Government dated 10th March 1860, as it was fully proved on inquiry that the lands were left uncultivated from causes over which the Ryots had no control, viz., the great failure of rain, and the consequent adverse state of the season. Of the above sum, Rupees 1,48,059-10-9 were remitted on waste in Nunjah, being Rupees 1,02,777-4-8 in the first or Carr crop which suffered the most; and Rupees 45,282-6-1 in Peshanum. Of the amount of remission in Carr, more than one-half or Rupees 63,864-5-4 was in the Taluq of Tenkarai, the lands in which being the last of those depending upon the Tambrapoorney river for irrigation, a great portion was left totally uncultivated for want of water; and the remaining amount was allowed in the other Taluqs, particularly in the Shenkerninarcoil and Nangunary Taluqs, where a large extent of wet lands had to be left waste.

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Thus the amount of remissions granted during the year under report on account of waste both in Nunjah and Poonjah, exceeds that of the previous year by Rupees 1,50,516-0-6.

No. 5.

		Fasli 1269, after making the necessary deductions and additions on account of the transfer of Villages to and from Madura.				Fasli 1270.				Increase.			
		Land.		Assessment.		Land.		Assessment.		Land.		Assessment.	
		ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Waste charged.	{ Nunjah, Poonjah, Bagayet.	1,06,403	1,09,414	11	0	1,46,577	1,60,216	7	7	40,174	50,801	12	7
Waste remitted.	{ Nunjah, Poonjah, Bagayet.	1,080	3,508	10	11	29,689	1,54,024	11	5	28,609	1,50,516	0	6
		1,07,483	1,12,923	5	11	1,76,266	3,14,241	3	0	68,783	2,01,317	13	1
First crop	.....	1,05,851				1,70,178				64,327			
Second crop	.. . . .	1,632				6,088				4,456			

REMISSIONS.

ITEMS.	Fasli 1269.				Fasli 1270.				Comparison.			
	Total Remissions.		Deduct Remissions in the villages transferred to Madras.		Remainder.		Add Remissions in the villages transferred from Madras.		Total.	Total Remission.	Increase.	Decrease.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
OCCASIONAL.												
1. Remission on account of drought	298	4 3	..	..	298	4 3	..	..	298	4 3	38,543	6 8
2. Do. on Panyboodhy	379	9 3	..	..	379	9 3	..	..	379	9 3	52	11 5
3. Do. on account of Zabitha Cowle	3,594	1 8	..	..	3,594	1 8	16	11 4	3,610	13 0	3,027	8 11
4. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor	7,481	1 6	..	..	7,481	1 6	..	..	7,481	1 6	8,338	2 1
5. Remission on portions of waste lands taken up, but left waste by Proprietors under Moolchikas given by them, promising to pay the assessment thereon on condition of their tanks, &c. being repaired at the public cost .. .. .	..	..	..	..	..	..	..	..	..	..	1,149	9 3
6. Do. on do. taken up, but left waste either by Proprietors or Durkasidars under Moolchikas executed by them	390	13 0	..	..	390	13 0	..	..	390	13 0	772	3 10
7. Do. on do. cultivated in Fasli 1269, but left waste in Fasli 1270	867	13 10	..	..	867	13 10	1,704	12 8	2,572	10 6	6,149,928	2 7
8. Do. on do. left waste on account of submersion of water	545	3 5	..	..	545	3 5	..	..	545	3 5	2,179	11 9
Total	1,803	14 3	..	..	1,803	14 3	1,704	12 8	3,508	10 11	1,54,024	11 5
Total Occasional	13,556	14 11	..	..	13,556	14 11	1,721	8 0	15,278	6 11	2,03,986	8 6
CUSTOMARY.												
9. Ready money Inams	21,364	10 7	179	3 3	21,185	7 4	..	..	21,185	7 4	20,279	5 7
10. Mautions in Grain	5,083	4 9	..	..	5,083	4 9	..	..	5,083	4 9	4,845	12 10
11. Chaturbhagam, Pucham Hissa, &c., Reyayet	34,861	6 5	17	9 9	34,843	12 8	..	..	34,843	12 8	36,223	9 2
12. Remission of $\frac{1}{4}$ and $\frac{1}{2}$ Teerwah on lands cultivated by Merasidars of Brahmin caste	8,805	4 4	77	1 5	8,728	2 11	134	1 8	8,862	4 7	10,234	8 9
13. Remission of $\frac{1}{4}$ Teerwah on Shrotrien lands	7,807	9 5	122	11 5	7,684	14 0	..	..	7,684	14 0	7,815	12 3
14. Urthamanien or remission of a moiety of the full assessment	10,306	12 6	..	..	10,306	12 6	..	..	10,306	12 6	9,632	3 3
15. Tripany	4,520	8 5	8	5 10	4,512	2 7	..	..	4,512	2 7	2,909	8 1
Total	92,749	8 5	404	15 8	92,344	8 9	134	1 8	92,478	10 5	91,931	11 11
Total of Occasional and Customary	1,06,306	7 4	404	15 8	1,05,901	7 8	1,855	9 8	1,07,757	1 4	2,05,918	4 5
MISCELLANEOUS.												
16. Oodengaud or Thorn trees	158	15 0	..	..	158	15 0	..	..	158	15 0	13	7 2
17. Tope	2,715	10 5	0	8 6	2,715	11 1	..	..	2,715	11 1	2,771	4 8
18. Palmirahs	20,076	4 6	..	..	20,076	4 6	..	..	20,076	4 6	20,581	6 11
19. Desacaval Jody, &c., on detached Inam lands	15	12 4	..	..	15	12 4	..	..	15	12 4	0	8 0
20. Quit Rent	48	2 5	..	..	48	2 5	..	..	48	2 5	44	9 3
Total Miscellaneous deductions from Sundry Items of Revenue	23,014	12 8	0	8 6	23,014	4 2	..	..	23,014	4 2	23,411	4 0
Particulars { Occasional	1,199	9 6	0	8 6	1,199	1 0	..	..	1,199	1 0	1,175	13 4
Customary	21,815	3 2	..	..	21,815	3 2	..	..	21,815	3 2	22,235	6 8
Grand Total	1,29,321	4 0	405	8 2	1,28,915	11 10	1,855	9 8	1,30,771	5 6	2,05,918	4 5
Deductions from the Sundry Items of Revenue.												
1. Occasional Remissions or those granted at the Jummahbundy, with reference to the state of the season	14,756	8 5	0	8 6	14,755	15 11	1,721	8 0	16,477	7 11	2,05,162	5 10
2. Fixed Remissions	1,07,536	9 0	366	12 8	1,07,169	12 4	134	1 8	1,07,303	14 0	1,07,142	8 5
3. Deductions for the payment of the Village servants, &c.	7,028	2 7	38	3 0	6,989	15 7	..	..	6,989	15 7	7,024	10 2

Deductions from Wet, Dry and Garden lands.
Waste from want
of water.

Deductions from the
Sundry Items of
Revenue.

PARTICULARS OF REMISSIONS.—26. The deductions made from the Beriz of Nunjah, Poonjah and Bagayet, as well as from Sundry Items, amount to Rupees 3,19,329-8-5 in the year under report, or Rupees 1,88,558-2-11, in excess of those of the previous year as shown in the foregoing Statement No. 6. This increase is chiefly owing to large Remissions having been granted on lands left uncultivated, from causes over which the Ryots had no control, as explained in the preceding paragraph, and partly to Remissions granted on crops that had perished through drought, owing to the unfavorable nature of the season.

27. With reference to the first part of paragraph 5 of the Proceedings of the Board of Revenue, dated 5th April 1861, No. 1,747, observing that the Board do not understand why an item payable from the Moturpha Revenue should be shown in the Settlement Report for Fasli 1269, as a remission from Sundry items, which form part of the Land Revenue, I beg to state, that though the said item is collected as Moturpha Revenue, yet, as it eventually goes for Tripany, it was brought to the demand under the head of Sundry items, and then deducted as usual in Fasli 1269, in the same manner as the Tripany payable from the Land Revenue is first included in the Ayen Beriz, and then deducted from the total Beriz as Inam. But in the year under report, assignment of rent free lands having been made in lieu of the ready money allowances on account of Tripany, the allowance referred to is included in the Moturpha Revenue.

28. With reference to the concluding part of the same paragraph, requesting me to explain on what principle Tree tax is collected in this District, on occupied and unoccupied lands, and under what circumstances the deduction, therein referred to, of tax on scattered fruit trees standing on occupied lands was made, I beg to state that tree tax is levied in this District on occupied and unoccupied lands in strict conformity with the instructions contained in the Board's Proceedings of the 6th November 1858, regarding the taxation of Topes and Trees, and the amount deducted is not the tax on scattered fruit trees standing on occupied lands, but the amount of Chaturbhagum usually deducted in favor of the Merassidars or Proprietors, from the quit-rent levied on lands occupied by buildings, with reference to the Tarum rate, as in the case of cultivated lands.

No. 7.

Sundry sources, Tope, Todbund and Sundry items.

Fasli 1269.			Fasli 1270.			Decrease.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1,72,016	7	1	12,014	9	7	601	13	6

PARTICULARS OF SUNDRY ITEMS.—29. The revenue brought to account under the head of Sundry items during the year under review, is shown in the margin, in comparison with the previous year, and falls short of that of the preceding year by Rupees 601-13-6. The cause of this decrease is explained below:—

Decrease in Fish rent, owing to the tanks not having received their usual supply of water during the year under report.....	2,919	1	11
Decrease in Cheyroot rent, owing to better offers not having been received... ..	400	0	0
Decrease in tax on valuable Timber trees, owing to a less number of trees having been felled.....	288	13	1
Decrease in other Sundry items... ..	53	5	3
Total decrease...	3,661	4	3

Deduct

Increase in tax on Tope and Palmira trees, owing to new trees having been brought to account as productive, during the year under report... ..	2,557	5	3
Do. in other Sundry items... ..	502	1	6
Total increase...	3,059	6	9
Net decrease...	601	13	6

SETTLEMENT REPORT OF

No. 8.

1	Cotton.			Indigo.			Sugar-cane.		
	Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.	
	2	3		4	5		6	7	
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Fasli 1269, after making the necessary deductions and additions, on account of the transfer of Villages to and from Madura.....	1,82,720	1,71,516	5 5	550	607	6 5	254	2,276	9 0
Fasli 1270	1,88,342	1,81,615	12 8	461	466	2 0	216	1,919	4 9
Increase ...	5,622	10,099	7 3	...	...	...	...	...	...
Decrease ...	...	...	...	89	141	4 5	38	357	4 3

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS AS SUGAR-CANE, &c.—30. The foregoing statement will show that there was an increase both in the extent of cultivation of Cotton, and in the revenue derived therefrom, of Acres 5,622, and Rupees 10,099-7-3, respectively, over Fasli 1269. The crops yielded a good out-turn, and the produce was of a superior quality.

31. Cotton is cultivated in this District in four descriptions of soils, Karisel (black cotton soil), Veppel (a mixture of black and sandy soil), Pottel (a stiff clayey soil), and Sevel (red soil); but more extensively in those known as Karisel or black cotton soil, as it is considered extremely fertile, and as it produces cotton of a superior quality. The other descriptions of soils are not considered so rich and fertile as Karisel.

The lands in Karisel and Veppel are ploughed in June and July after rain, while those in other descriptions of soils are brought under tillage in the months of April and May, and the lands are generally sown on all these descriptions of soils, between September and October. Picking commences in February, and ends in April, and if there be rain after that month, a second picking takes place in June. Irrigation is not employed for the growth of cotton in this District.

32. During the period I was on circuit for the Settlement for Fasli 1270, I explained to the Ryots the advantages that can be derived, if cotton cultivation is extended.

33. The price paid by the European Merchants for the first sort cotton ranged from Rupees 80 to 90 per candy, during the year under report.

Notwithstanding an increase in the yield of cotton crops, there has been a decrease in the export of cotton to the extent of candies 12,319 during the past year, as shown in the margin; but a large quantity of cotton is retained in the country and has been subsequently shipped, this report bearing reference only to the Fasli year ending 30th June. No complaints were made of adulteration during the year under report.

	Candies.	Candies.
Fasli 1269.....	.....	42,986
Fasli 1270 from the Port of Tuticorin.....	30,667	
To Travancore through the frontier Chowkey.....	.....	30,667
Decrease..		12,319

•34. There has been a decrease of acres 89 in cultivation, and Rupees 141-14-5 in revenue, under the head of Indigo, owing to the unfavorable character of the season. For the same reason, there was also a decrease in the cultivation and revenue under the head of Sugar-cane, of acres 38 and Rupees 357-4-3, respectively.

No. 9.
Land Revenue.

1	Fasli 1269.					Fasli 1270.		Difference between columns 6 and 7.	
	Total Land Revenue.	Deduct Revenue in the Villages transferred to Madura.	Remainder.	Add revenue in the Villages transferred from Madura.	Total.	7	8	Increase.	Decrease.
	2	3	4	5	6	7	8	9	10
Land Revenue Beriz after deducting remission.....	22,37,021 15 3	18,604 9	6,23,18,417 5 9	32,814 14 11	22,51,232 4	8 20,63,810 5 7	..	1,87,431 15 1	..
Shrotriem.....	32,972 2 0	..	32,972 2 0	..	32,972 2 0	32,972 2 0	..	..	..
Jody on Inam Villages....	.....	..	.....	1,251 2 0	1,251 2 0	1,257 8 7	6 6 7	..	..
Permanent Peshoush.....	3,36,027 13 0	27,980 9 1	3,08,047 3 11	..	3,08,047 3 11	3,08,047 3 11	..	..	..
Total Land Revenue....	26,06,021 14 3	46,585 2	7 25,59,436 11 8	34,066 0 11	25,93,502 1 2	7 24,06,087 4 1	..	1,87,415 8 6	..

AN ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT, IN COMPARISON WITH THE PRECEDING YEAR.—35. From the statement given in the margin, it will be seen that the total net Land Revenue Beriz of Fasli 1270, amounts to Rupees 24,06,087-4-1, or Rupees 1,87,415-8-6 less than that of the previous year, which is owing to the unfavorable character of the season. The statement shows an increase of Rupees 6-6-7 under the head of Jody on Inam Villages transferred to this District from Madura, which is attributable to an increase in the cultivation of the Inam lands originally granted to the Village servants, but since carried to the head of Ayen.

SETTLEMENT REPORT OF

No. 10.

Demand of Extra sources of Revenue for Fasli 1270, compared with the previous year.

Items.	Fasli 1269.		Deduct Demand in the Villages transferred to Madura.		Remainder.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Abkarry	40,350	0 0	...	...	40,350	0 0	40,350	0 0	.....	.....	.....	.....
2. Moturpha	93,552	7 1	1,633	14 5	91,918	8 8	91,272	15 4	.....	.....	45	9 4
3. Salt	4,17,419	0 0	...	...	4,17,419	0 0	4,95,929	7 3	78,510	7 3	.....	.....
4. Sea Customs	32,654	6 2	...	...	32,654	6 2	42,150	4 3	9,495	14 1	.....	.....
5. Sayer	51,985	2 2	...	...	51,985	2 2	53,098	13 9	1,113	11 7	.....	.....
6. Stamps	50,260	4 0	...	...	50,260	4 0	1,06,277	3 4	56,016	15 4	.....	.....
Total...	6,86,221	3 5	1,633	14 5	6,84,587	5 0	8,29,678	11 11	1,45,091	6 11	.....	.....

EXTRA SOURCES OF REVENUE.—36. The total amount brought to account in the year under report, under the head of "Extra Revenue," was Rupees 8,29,678-11-11, and exceeded that of the previous year by Rupees 1,45,091-6-11, as shown in the above statement. Although there was an increase under the head of "Moturpha" item No. 2, during the year under report, over Fasli 1269, owing to an increase in the number of Looms and Godowns, &c., yet, as the persons who were assessed with Income tax have been exempted from payment of Moturpha, agreeably to the Orders of Government, dated 10th September 1860, there has been a net decrease of Rupees 45-9-4 under that head.

37. There has been an increase of Rupees 78,510-7-3, under the head of Salt item No. 3, of which a sum of Rupees 31,298-4-1 is attributable to the price of salt having been increased from Rupee 1-2-0 to 1-6-0 per Indian maund, and the remainder to an increase in the sales for Home consumption. The increase of Rupees 2,495-14-1, under item No. 4, is chiefly owing to the working of the new Tariff published in the "Fort Saint George Gazette" of the 10th December 1860, and to an increase in the import of piece goods from Colombo. The increase of Rupees 1,113-11-7 in the revenue, under the head of Sayer, is chiefly owing to the introduction of the new Tariff. The large increase of Rupees 56,016-15-4 under the head of Stamps, has arisen from the working of Act XXXVI of 1860, which was introduced into this District on the 1st October 1860. I trust there will be a further increase in the revenue under this head, after the people have been made thoroughly acquainted with the provisions of the Act.

LAND AND SUNDRY SOURCES OF REVENUE.—38. The total revenue brought to account under the head of Land and Sundry sources, during the year under consideration, amounts to Rupees 32,35,766 or Rupees 42,324-1-7 less than that of the previous year, as will be seen from the subjoined Statement No. 11. This decrease has resulted from the falling off in the Land Revenue, owing to a failure of the monsoon rains.

No. 11.

Demand of Land and Extra Sources of Revenue for Fasli 1270, compared with the previous Fasli.

	Basis of Fasli 1269.		Deduct Demand of the Villages transferred to Madura.		Remainder.		Add Demand of the Villages received from Madura.		Total.		Basis of Fasli 1270.		Increase.		Decrease.	
	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	26,06,021	14 3	46,585	2 7	25,59,436	11 8	34,066	0 11	25,93,502	12 7	24,06,067	4 1	.....	.....	1,87,435	8 6
Extra Revenue	6,86,221	3 5	1,633	14 5	6,84,587	5 0	.....	.....	6,84,587	5 0	8,29,678	11 11	1,45,091	6 11	.....	.....
Total	32,92,243	1 8	48,218	1 0	32,44,024	0 8	34,066	0 11	32,78,090	1 7	33,35,766	0 0	.....	.....	42,324	1 7

Sevoy Jumma and Interest.

Items.	Fasli 1269.			Fasli 1270.			Increase.		Decrease.			
1	2.			3			4		5			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sevoy Jummah.. { Land Revenue	11,335	3	4	2,57,647	3	10	2,46,312	0	6	..	..	..
{ Extra do.	6,082	4	8	8,514	7	7	2,432	2	11	..	..	..
Total..	17,417	8	0	2,66,161	11	5	2,48,744	3	5	..	..	..
Interest { Land Revenue	716	15	5	673	9	8	....	..	..	43	5	9
{ Extra do.	710	5		36	1	10	28	7	5	..	..	..
Total..	724	9	10	709	11	6	....	..	..	14	14	4
Grand Total..	18,142	14	0	2,66,871	6	11	2,48,729	5	1	..	..	..
Assessed tax Income tax .. ..	..	..	..	86,348	4	6	86,348	4	6	..	..	..

REMARKS ON SEVOY JUMMAH AND INTEREST.—39. The net increase of Rupees 2,46,312-0-6, under the head of Land Revenue Seyoy Jummah, has resulted chiefly from the Pearl Fishery which took place at Tuticorin in the months of March and April 1861. The total revenue realized from the Pearl Fishery amounted to Rupees 2,49,571 exclusive of Rupees 705, being the revenue realized from the Pearl Fishery Abkarry Rent, which has been credited in the accounts under the head of Extra Revenue Seyoy Jummah. Of the above sum of Rupees 2,49,571, Rupees 3,705* having been*omitted to be credited through oversight, the Deputy Collector in charge of the Treasury was directed to credit the amount in the accounts in the current month. The net increase of Rupees 2,432-2-11, under the item Extra Revenue Seyoy Jummah, has resulted mainly from the sale of new salt-beds in the Salt Kotaur at Tuticorin, under the Orders of the Board of Revenue dated 16th January 1861. The total amount realized from the sale of the beds was Rupees 2,776. The items composing the above increase are shown in the separate Statement No. 9, in the packet.

40. The decrease in the amount of interest on Land Revenue being inconsiderable, needs no remark.

Income tax on the profits of private individuals	79,269	15	6
Do. on Official salaries and pensions, &c	7,078	5	0
	86,348	4	6

41. The Income Tax Act was introduced in August 1860, and the demand for the four Quarters on the assessments made up to 31st July, amounts to Rupees 86,348-4-6 as shown in the margin, inclusive of stoppages made from official salaries, &c., by the ex-officio Assessor.

SETTLEMENT REPORT OF

No. 13.

Demand, Collection and Balance of all Sources of Current Revenue.

Items.	Demand of Fasil 1270.			Collections up to the end of the Fasil or 30th June 1861.			Balance.			Collections made up to the end of July.			Balance.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	24,06,987	4	1	22,99,378	2	10	1,06,709	1	3	92,117	12	4	14,591	4	11
Abkarry	40,350	0	0	40,348	0	0	2	0	0	.....	.....	.....	2	0	0
Moturpha	91,872	15	4	90,204	14	0	1,668	1	4	1,541	15	0	126	2	4
Salt	4,95,929	7	3	4,95,929	7	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sea Customs	42,150	4	3	42,150	4	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sayer	53,098	13	9	53,098	13	9	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stamps	1,06,277	3	4	1,06,277	3	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	8,29,678	11	11	8,28,008	10	7	1,670	1	4	1,541	15	0	128	2	4
Sevoy Jumrah	2,66,161	11	5	2,66,161	11	5	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest	709	11	6	709	11	6	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income tax	86,348	4	6	86,348	4	6	26,806	4	6	17,220	4	4	9,586	0	2
Grand Total	35,88,985	11	5	34,53,800	4	4	1,35,185	7	1	1,10,879	15	8	24,305	7	5

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—42. Of the Balance

Alagapury 66 14 6
 Maniachy 2,808 4 3

2,875 2 9

of Rupees 14,591-4-11, entered under the head of Land Revenue in the above statement, Rupees 2,875-2-9 is the balance outstanding against the two Zemindaries named in the margin, who have been called on for the speedy payment of the same. The remaining balance of Rupees 11,716-2-2 has been reduced by subsequent collections up to 10th August, to Rupees 6,467-9-6, which is highly satisfactory in every way. The necessary measures have been adopted for the speedy realization of this balance (save the Teerwah on the lands in dispute between the Government and certain Zemindaries in this District), as well as the small balance of Rupees 126-2-4, under the head of Moturpha. The trifling balance of Rupees 2 under the head of Abkarry, will be made good from the amount deposited by the late renters. Of the sum of Rupees 9,586-0-2 under the head of Income Tax, Rupees 3,503-2-9 have been collected up to 10th August, leaving a balance of Rupees 6,082-13-5, for the early collection of which, the necessary measures have been adopted.

No. 14.

Demand, Collection and Balance of arrears of former Fasils.

Items.	Arrears at the commencement of Fasil 1269.			Collections including Remission up to the end of June 1861.			Balance.			Collections made in the month of July.			Balance.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	1,42,710	14	9	1,27,547	13	10	15,163	0	11	52	5	4	15,110	11	7
Abkarry	6,130	8	0	6,130	8	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moturpha	3,904	8	10	3,713	8	9	191	0	1	.....	.....	.....	191	0	1
Total	10,035	0	10	9,844	0	9	191	0	1	.....	.....	.....	191	0	1
Extra Revenue	147	9	6	120	11	0	26	14	6	.....	.....	.....	26	14	6
Grand Total	1,52,893	9	1	1,37,512	9	7	15,380	15	6	52	5	4	15,328	10	2

DEMAND, COLLECTION AND BALANCE OF ARREARS.—43. Of the balance of Rupees 15,328-10-2 entered in the above Statement, Rupees 12,408-15-0 are considered as a doubtful balance, this being the Teerwah on certain lands in dispute between Zemindary and Ayen villages. A portion of this doubtful balance has been collected and held in deposit, pending the settlement of the disputes which are under investigation. Rupees 1,114-14-5 will now be recommended in the following paragraph for remission, and for the speedy collection of the remainder, or Rupees 1,804-12-9, stringent measures have been adopted. Of this balance, Rupees 272-1-9 are the arrears of longer standing than five years, and Rupees 1,532-11-0 are those of more recent standing, as will be seen from the separate Statement No. 13 in the packet. A special report on these arrears will be forwarded to the Board at an early date, as directed in paragraph 11 of their Circular Proceedings dated 22nd May 1861, No. 2,610.

RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, &c.—44. The balance on account of arrears of Land Revenue remaining unadjusted on the 31st July 1861, and amounting to Rupees 1,114-14-5, shown in column 11 of the accompanying Statement No. 13, being composed of the items hereunder specified, I have the honor to request that the sanction of Government may be obtained for writing off the same to "Profit and Loss" in the accounts.

PARTICULARS OF THE BALANCE.

Land Revenue.			
Fash.	RS.	A.	P.
1259 ..	10	13	9
1262 ..	1	12	0
1263 ..	76	2	8
1264 ..	1	5	0
1265 ..	17	8	9
1266 ..	36	4	2
1267 ..	57	12	6
1268 ..	31	5	6
1269 ..	881	14	1
Total..	1,114	14	5

Amount of Teerwah on certain lands formerly in dispute between the Government and certain Zemindaries, but now decided on inquiry to belong to the latter ...	224	12	9
Value of excess quantity of grain erroneously added to the seven years' average Mailwarem of the village of Aurumungalum in Tenkarai Taluq, and which excess has hitherto been remitted under the sanction of Government...	203	12	0
Amount of Teerwah charged on certain lands but subsequently remitted, as it was proved on inquiry that the lands were left uncultivated in consequence of the sluice in a certain tank having been choked up with deposits of land, &c.	378	14	11
Amount being the difference between the Teerwah originally charged on certain wet lands, and that subsequently ordered to be levied thereon, in consequence of the former having been proved on inquiry to have been erroneously calculated at the higher instead of at the lower rate as usual...	68	6	11
Certain lands being in dispute between the ryots of two villages, the assessment due on the same was entered in the accounts of both villages. The teerwah having been collected in one, that charged in the accounts of the other village is recommended to be remitted...	46	13	4
Some Government money having been embezzled by the public servants of a certain village, it was ordered to be recovered from them, but they are reported to have died and to have left no means of paying, therefore the amount due should be remitted...	41	7	0
Amount being the difference between the special tax originally charged on certain dry lands, on the ground that they were cultivated under old wells and the Poonjah tax subsequently ordered to be charged on them, in consequence of their having been proved on inquiry to have been cultivated under new wells...	88	9	4

Amount being the difference between the Nunjah assessment originally charged on certain wet lands under Agaput tanks, and the Poonjah tax subsequently ordered to be levied on them, agreeably to the orders of the Board of Revenue, dated 28th September 1854, in consequence of dry crops having been raised on the said lands, for which water is not available for Nunjah cultivation. 62 2 2

Total amount recommended for Remission... 1,114 14 5

45. From the accompanying Statement No. 22, it will be observed that the wastage of salt that occurred in Fasli 1270, amounts to Indian maunds 3,794 and Seers 21 $\frac{2}{3}$, valued at Rupees 335-3-0 at Rupees 10-9-7 per Garce, or Rupees 4,529-6-4 at the Monopoly price of Rupees 135 and 165 per Garce of 425 Mercals, and I request that sanction may be granted for writing off the same in the accounts. The wastage in the Salt Kotours of Munjuncolum and Palayacoil exceeds the prescribed per centage, owing to the salt which remained in store for upwards of two years, having become wet and damaged by rain.

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

46. The Enclosure A to the accompanying Statement No. 13, shows the very small extent to which coercive process was employed in the collection of the arrears of the former Faslis, from which it will be seen that personal property of the estimated value of Rupees 59-15-4 was sold by auction for Rupees 65-14-0. Of this sum Rupees 3-8-3, being the amount in excess of the arrears and interest payable on the same, will be returned to the parties. No property was sold in satisfaction of the current balance of the past Fasli 1270. There has been no opposition whatever to the payment of the Income tax, and no property has been sold for the recovery of the tax, nor has any defaulter been imprisoned up to the end of the Fasli year under report.

Charges.	
Fasli 1269 Rs...	3,08,507 2 11
„ 1270 „ ..	3,13,450 12 0
Increase, Rs...	4,943 9 1

Exclusive of charges in the Income Tax Department.

47. There has been a net increase of Rupees 1,943-9-1 under the head of Charges, as shown in the margin, the cause of which is explained below:—

Increase owing to the salary of the Collector having been disbursed for 12 months during the year under report, while in the previous year it was disbursed for only 8 months...	4,622 11 1
Increase owing to the amount of Kudywaram paid to the Salt Ryots having been greater in Fasli 1270 than in Fasli 1269, in consequence of Salt having been manufactured on an extended scale...	11,950 4 0
Increase in the charges incurred in the exportation of Salt by sea...	9,331 1 6
Increase owing to the entertainment of the Pearl Fishery establishment...	7,143 12 8
Increase in other items...	1,160 7 7
Total increase...	34,208 5 8

Deduct

Decrease owing to the charges of Fasli 1269 having comprised payment of arrears of Saderward charges of Faslis 1266 and 1267, and payment to the heir of a deceased Inamdar, under the Orders of Government, the mesne profits of the Inam which accrued while it was under resumption...	22,405 4 8
Decrease in the amount of Stamp duty refunded...	2,739 11 7
Decrease in other items...	4,119 12 4
Total decrease...	29,264 12 7
Net increase...	4,943 9 1

• WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—48. The Village and Taluq accounts are kept in the forms prescribed by the Board. The village servants having acquired experience during the last four or five years, prepare the accounts according to the new forms with facility. The introduction of these forms is found to have greatly simplified the accounts, both in the Taluqs and Villages.

49. With reference to paragraphs 4 and 5 of the Circular Proceedings of the Board of Revenue, dated 4th July 1861, No. 3,479, I have the honor to state that during the Settlement tour of Fasli 1270, the most important accounts, viz., Nos. 4, 6, 9 and 15 of several villages in each Taluq, were examined by my Sheristadar, and found generally free from defects. Some of the accounts of the villages of Tenkarai and Punchamahl not having been attested by the Taluq servants by whom they were examined, and as they did not bear seals, strict orders were sent to the Tahsildars to supply these omissions.

50. The A Register of 78 villages were examined under my instructions by the Deputy Collector in charge of the Treasury, and as he reported that uniformity had not been observed in the preparation of the Registers, as regards the measurement and number of fields, and the conversion of lands from dry into wet or garden, strict orders were sent to the Tahsildars to rectify the irregularities pointed out. The Registers of two villages were called for and tested at the Huzur, and they were found correct.

A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—51. Five of the public Servants acquired lands during the year under report, both by purchase and mortgage, and the lands have been registered in their names.

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—52. The Acting Sub-Collector, Mr. Kindersley, only joined the District last February. He has not, from his standing in the Service, had much Revenue experience, but gives promise of becoming a good and useful Officer. His report on the Settlement of the Sub-division has been returned for some corrections to be made, and for fuller information on certain points, and will be forwarded afterwards.

My Head Assistant, Mr. Garstin, is in charge of the two northern Taluqs, and renders me general assistance, otherwise, I have been perfectly satisfied with the manner in which he has conducted his duties during the year under report, and the help he rendered me during the late Pearl Fishery, and his steady judgment, deserve great praise.

The Deputy Collector, Vencat Row, is a talented and zealous Officer, and his character has always stood high.

The late Salt Deputy Collector, Mr. Wright, has just been transferred to another District. I did not find him equal to the other subordinate Officers in ability and judgment.

My Sheristadar, Nana Row, is an old and experienced Revenue Officer, and has been very attentive to the duties of his Department.

REMARKS REGARDING THE GENERAL STATISTICS, AS AMOUNT OF AGRICULTURAL STOCK, POPULATION, RENT ROLL, RYOTS AND PUTTAHS, &c.—53. Of the six quinquennial statements, viz., Nos. 15 to 20, No. 17 is a statement of the population of this District, prepared from the census taken in Fasli 1270, which was the next successive year of the quinquennial period. No. 16 is a statement showing the number of Ryots, Puttahs, Ploughs and Cattle. No. 18 is a statement showing the different sources of irrigation in each Taluq. No. 15 shows the number of villages and hamlets in each Taluq. No. 19 exhibits the Rent Roll; and 20, the Circar and Inam Ayacut and cultivation in the District for Fasli 1270.

The Census taken in Fasli 1270 is considered to be tolerably correct.

AN ABSTRACT STATEMENT SHOWING THE TOTAL BERIZ OF THE DISTRICT FOR FASLI 1270, IN COMPARISON WITH THE BERIZ OF LAST FASLI AND OF THE FIVE YEARS PRECEDING.—54. The total Beriz of the District for the year under report, as exhibited in Statement No. 13, of paragraph 42

SETTLEMENT REPORT OF

of this Report, amounts to Rupees 35,88,985-11-5, and exceeds the Beriz of the preceding year, by Rupees 2,92,753-8-0, and the average revenue of the previous five years by Rupees 2,76,874-5-3.

<i>Faslis.</i>	<i>Amount of Beriz.</i>		
	RS.	A.	P.
1265...	30,76,647	3	10
1266...	30,00,246	0	3
1267...	33,88,352	10	6
1268...	37,99,078	13	0
1269...	32,96,232	3	5
Total...	1,65,60,556	15	0
Average of five years...	33,12,111	6	2
Fasli 1270...	35,88,985	11	5
Increase over last Fasli 1269...	2,92,753	8	0
Increase over the previous five years average...	2,76,874	5	3

(Signed) J. SILVER, *Collector.*

TENKASY,
24th August 1861.

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(Signed) J. SILVER,
Collector.

Referring to paragraph 52 of my Settlement Report for Fasli 1270, I have now the honor to forward the Acting Sub-Collector's report on the Settlement of the Sub-division of this District duly amended.

2. The above report when submitted to me in the first instance required explanations and amendment on certain points.

For instance, the manner in which the first and second crops were separately entered under Carr and Peshanum under each of the three heads, Oloongoo, Pottom, and Porooppoo, in table No. 6 of the first report, was not intelligible, and has now been correctly exhibited; and in paragraphs 31 and 33, waste lands charged with teerwah was stated as one of the reasons for the increase in cultivation under the head of Poonjah and Bagayet, forgetting that the Puttah lands of the last year are charged with teerwah, whether cultivated or not; besides, there were other irregularities in trivial matters, and I consequently returned the report with a memorandum pointing out the same, and the Acting Sub-Collector has now sent the accompanying Report, but on which too, I have to make the following observations:—

3. In paragraph 17 of his first report, the Acting Sub-Collector stated that lands held on Reyayet or favorable assessment had been charged, as they were not considered entitled to remission—I suppose he meant waste included. In paragraph 22, he stated that remission had been allowed on 145 acres of "Pottom" land, as they were "entire fields left waste," and explanation was called for. Mr. Kindersley now says, that he was under the impression that "waste" lands held on favorable assessment had no claim to remission according to the provisions of the Hookoomnamahs for Faslis 1252 and 1256, being excluded from such indulgence, as regarded "drought" and "short produce."

4. I need scarcely remark, that the provisions of the old Hookoomnamahs alluded to by Mr. Kindersley referred to Reyayet lands that gave "short produce" or "suffered from drought" and not to waste, which was not then taken into account. The system of charging Puttah lands left waste, was not in operation in Faslis 1252 and 1256, having been only introduced in Fasli 1269. Under the Board's Circular of the 12th March 1860, remission is granted on "waste" from causes over which the Ryots have no control, and lands held on favorable assessment are not excluded from this indulgence, when due and sufficient cause is shown. The Acting Sub-Collector should have applied to me for instructions.

5. Some of the Ryots who were thus taxed appealed to me, and I pointed out to Mr. Kindersley in an official memorandum of 22nd June, that assessment on "waste" from causes over which the Ryots had no control, such as from a total want of water, should be remitted as regards Reyayet, as well as other lands.

6. From appeals made to me, I found also that other irregularities had occurred during the settlement, such as charging for a second crop on one crop land, when no second crop had been raised. This does not speak well for the care of the Sub-division Sheristadar at the settlement. Mr. Kindersley being very inexperienced, I have pointed out all these subjects to him, from time to time, and trust these mistakes will not occur again.

7. I do not concur in Mr. Kindersley's remarks on the public servants, either in his praise or blame, and I have known all the parties referred to for many years. With exception of the Tahsildar of the Vulliyoor Division, all the other Tahsildars are able Officers; and the Sub-division Sheristadar, Veerabudra Pillai, showed great want of care, in not having claims to remission properly scrutinized, before Puttahs were distributed, which caused a good deal of delay in closing the settlement of the Sub-division. I trust this will not occur again.

(Signed) J. SILVER, Collector.

TINNEVELLY, 10th September 1861.

SETTLEMENT REPORT OF SUB-COLLECTORATE.

1. I have the honor to submit the usual Report upon the Settlement for Fasli 1270, of the three Taluqs of Tencausy, Ambasamudrem, and Nangunary, which form the Sub-Collectorate of Tinnevely, and to forward the statements numbered from 1 to 15, prepared according to the prescribed forms.

2. The Settlement was commenced by me on the 20th April and concluded on the 18th May last. The stations at which the settlement of each Taluq was made, and the number of days occupied at each are shown in the annexed statement.

No. 1.

Taluqs.	Stations where the Jamabundy was made	Period occupied for the settlement of each Taluq.
1	2	3
Ambasamudrem	Shermadeny	3 days.
Nangunary	Tirukurumgoody	6 days.
Tencausy	Nannagarem	6 days.

3. The number of villages under each description of settlement prevailing in the Sub-divisions are shown below.

No. 2.

Denomination of Villages.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
1	2	3	4	5
Oloongoo	382	383	1	...
Pottom	12	12	...	...
Poroopoo	2	2	...	...
Punjah	6	5	...	1
Shrotriem	12	12	...	...
Enam	23	23	...	...
Total...	437	437	...	...

4. In one of the Punjah villages, one cottah of land was converted into wet, and the same being consequently taken under the head of Oloongoo, shows the increase in that column, and the like decrease under the head of Punjah.

5. The number of Puttahs, both Land Revenue and Moturpha distributed in each Taluq, is shown in the annexed statement.

No. 3.

Taluq.	Number of land Revenue Puttahs.	Number of Moturpha Puttahs.	Total.
1	2	3	4
Ambasamudrem	13,106	7,191	20,297
Nangunary... .. .	10,620	4,552	15,172
Tencausy	6,178	4,355	10,533
Total...	29,904	16,098	46,002

6. As I only joined the District in February last, I am unable to speak personally to the character of the season prior to that date; but, from the accounts it is evident that the Carr season

was particularly unfavorable, and great decrease is observable under this head, to the extent of 8,157 acres in Agaput (river-fed) and 2,441 acres in Poonacolum (rain-fed) cultivation, as is shown in Statement No. 4. The Peshanum (late crop) season also exhibits a large decrease to the extent of 3,081 acres in Agaput and 217 acres in Poonacolum cultivation.

7. The actual wet cultivation for Fasli 1270 as compared with the previous year is shown in the accompanying statement.

No. 4.

Sources of irrigation.		Extent of cultivation.				Failure of Crops.			
		Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
1		2	3	4	5	6	7	8	9
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Carr.	Zambrapoorney...	11,336	11,244	...	92	...	...	...	...
	Minor rivers ...	18,033	10,068	...	7,965	2	1,299	1,297	...
	Rain-fed tanks...	3,230	789	...	2,441	13	...	...	13
	Total...	32,599	22,101	...	10,498	15	1,299	1,284	...
Peshanum.	Zambrapoorney...	13,244	13,134	...	110	...	...	...	...
	Minor rivers ...	39,856	36,885	...	2,971	...	...	...	...
	Rain-fed tanks...	10,897	10,680	...	217	...	...	...	...
	Total...	63,937	60,699	...	3,298	...	...	...	...
Total.	Zambrapoorney...	24,580	24,378	...	202	...	...	...	...
	Minor rivers ...	57,889	46,953	...	10,936	2	1,299	1,297	...
	Rain-fed tanks ...	14,127	11,469	...	2,658	13	...	...	13
	Total...	96,596	82,800	...	13,796	15	1,299	1,284	...

8. The subjoined statement, No. 5, exhibits the commutation and selling prices of grain during the Fasli under report. The merchants' wholesale prices in this statement are calculated on an average of the current selling prices in each Taluq. during a period of twelve months.

No. 5.—Statement showing the commutation of current prices of grain.

Fasli.	Commutation price converted to Rupees and Madras garce of 3,200 measures of 120 Rupees weight.		Merchants' whole sale prices in Fasli 1270.						
			Paddy.		Dry grain.				
	Wet land.	Dry land.	1st sort.	2nd sort.	Cholum or jounaloo.	Cumboo or suggaloo.	Horse gram.	Raggy.	
1	2	3	4	5	6	7	8	9	
1270	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.
	74 0 0	...	176 11 4	187 11 4	223 4 9	208 9 8	212 4 2	203 11 1	1

9. The annexed statement shows the total extent of actual cultivation for Fasli 1270 as compared with the previous year.

No. 6.

Items.		Fasli 1269.			Fasli 1269.			Increase.			Decrease.		
1		2			3			4			5		
		Acres.			Acres.						Acres.		
Oloongot.	Carr	29,836	0	0	20,250	0	0	..	..	9,586	0	0
	Peshanum....	59,078	0	0	56,077	0	0	..	..	3,001	0	0
	Total..	88,914	0	0	76,327	0	0	..	..	12,587	0	0
	1st crop	59,200	0	0	54,325	0	0	..	..	4,875	0	0
	2nd crop	29,714	0	0	22,002	0	0	..	..	7,712	0	0
	Total of Malwarem and } grain cottahs.. }	2,66,412	11	4 $\frac{5}{8}$	2,37,641	6	4 $\frac{1}{4}$	..	..	28,771	5	$\frac{5}{8}$
	Price per grain cottah..	2	9	11 $\frac{3}{4}$	2	9	11 $\frac{3}{4}$	..	..	..	0	0
Beriz thereof, Rupees..		6,98,756	13	3	6,23,760	7	2	..	..	74,996	6	1
Potom.	Carr.. .. .	2,426	0	0	1,612	0	0	..	..	814	0	0
	Peshanum	4,046	0	0	3,794	0	0	..	..	252	0	0
	Total..	6,472	0	0	5,406	0	0	..	..	1,066	0	0
	1st crop.. .. .	4,709	0	0	4,205	0	0	..	..	504	0	0
	2nd crop.. .. .	1,763	0	0	1,201	0	0	..	..	562	0	0
	Total of Malwarem grain..	11,041	1	4 $\frac{1}{4}$	9,172	9	4 $\frac{1}{4}$	..	..	1,868	12	7 $\frac{1}{4}$
	Price per grain cottah..	2	9	7 $\frac{1}{4}$	2	9	8 $\frac{1}{4}$	..	..	..	..	..
Beriz thereof, Rupees..		28,709	5	10	23,511	3	7	..	..	5,198	2	3
Poropoo.	Carr.. .. .	337	0	0	239	0	0	..	..	98	0	0
	Peshanum	873	0	0	826	0	0	..	..	45	0	0
	Total..	1,210	0	0	1,067	0	0	..	..	143	0	0
	1st crop	960	0	0	841	0	0	..	..	119	0	0
Total extent of Nunjah cultiva- tion.	2nd crop	250	0	0	226	0	0	..	..	24	0	0
	Beriz thereof, Rupees..	3,383	0	8	2,829	9	9	..	..	553	6	11
	1st crop	64,869	0	0	59,371	0	0	..	..	5,498	0	0
	2nd crop	31,727	0	0	23,429	0	0	..	..	8,298	0	0
Total..		96,596	0	0	82,800	0	0	..	..	13,796	0	0
Total Beriz, Rupees..		7,30,849	3	9	6,50,101	4	6	..	..	80,747	15	3
Panjah.	Number of acres cultivated..	1,49,892	0	0	1,49,827	0	0	..	..	65	0	0
	Beriz thereof, Rupees..	69,503	7	8	69,097	0	5	..	..	406	7	3
Bagayot.	Number of acres cultivated...	2,461	0	0	2,681	0	0	220	0	0	..	..
	Beriz thereof, Rupees..	8,858	6	8	9,895	6	0	036	14	4	..	..
Total land cultivated, wet, dry, and garden, 1st crop, acres ..		2,17,222	0	0	2,11,879	0	0	..	..	5,343	0	0
Total amount of Beriz, Rupees ..		8,09,211	2	1	7,29,493	9	11	..	..	89,117	8	2

10. The decrease observed under the heads of both wet and dry cultivations in the above statement is attributable entirely to the want of water and failure of seasonable rain up to the month of May, while the increase under the head of Bagayot (garden cultivation) was caused by the extent of new cultivations as shown in Statement No. 12.

Items.	Fasli 1269.			Fasli 1270.			Comparison.			
	Land.	Assessment.		Land.	Assessment.		Increase.		Land.	
		Acres.	Rs.		A. P.	Acres.	Rs.	A. P.		Land.	Assessment.
1	2	3	4	5	6	7	8			
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.
ah Cowle. { Wet	26	117	8 4	30	188	11 5	4	71	3 1	..
{ Dry	1,541	1,500	11 3	1,461	1,412	13 0	..	..	..	80
Total..	1,567	1,618	3 7	1,491	1,601	8 5	..	..	..	76
aken up, but										
aste either by										
roprietors or										
stdards under										
elkas executed										
..										
Wet.. .. .	572	3,444	13 1	1,247	7,815	12 2	675	4,370	15 1	..
Dry.. .. .	1,370	739	7 6	3,865	1,653	1 6	2,495	913	10 0	..
Bagayet or garden.	2	3	15 5	3	5	11 7	1	1	12 2	..
Total..	1,944	4,188	4 0	5,115	9,474	9 3	3,171	5,286	5 3	..
do. by Proprietors on which they										
to pay assessment on condition of										
links being repaired.. .. .	156	744	3 11	298	1,377	6 6	142	633	2 7	..
cut, viz., raising two crops on 1st										
and instead of doing the same on the										
up land	12	121	14 5	..	..	..	..	..	..	12
ungal (seed beds).. .. .	114	1,089	7 8	157	1,450	11 0	43	361	3 4	..
e fields not cultivated. {										
Wet.. .. .	993	6,849	3 9	3,506	24,707	4 2	2,513	17,858	0 5	..
Dry	23,429	10,342	7 11	36,138	15,332	5 8	12,709	4,989	3 9	..
Garden	502	1,050	15 7	423	840	5 5	..	..	..	79
Total..	24,924	18,242	11 3	40,067	40,879	15 3	15,143	22,637	4 0	..
at bunzer (portions of {										
Wet	194	1,177	0 5	666	4,150	1 9	472	2,973	1 4	..
Dry	11,356	4,447	14 2	15,925	6,185	7 0	4,569	1,737	8 10	..
Garden.. .. .	211	466	14 3	242	557	2 9	31	90	4 6	..
Total..	11,761	6,091	12 10	16,833	10,892	11 6	5,072	4,800	14 8	..
impuldy (land ploughed, {										
Wet,	6	48	1 9	194	1,652	7 3	188	1,664	5 6	..
Dry	302	138	15 11	185	51	4 7	..	..	..	117
Total..	308	187	1 8	379	1,703	11 10	71	1,516	10 2	..
Total waste charged. {										
Wet	2,073	13,592	5 4	6,098	41,342	6 3	4,025	27,750	0 11	..
Dry	37,998	17,169	8 9	57,574	24,634	15 9	19,576	7,465	7 0	..
Garden.. .. .	715	6,521	13 3	668	1,403	3 9	..	..	..	47
Total..	40,786	32,283	11 4	64,340	67,380	9 9	23,554	35,096	14 5	..
ah lands taken upon Moolchekas,										
shown above in No. 2.	2	19	2 3	..	..	..	..	..	..	2
ayet land left waste by submer-										
on of water.. .. .	1	0	13 10	2	3	14 8	1	3	0 10	..
fields not cultivated {										
Nunjah Olongoo	13	154	3 8	3,617	31,448	11 11	3,604	31,294	8 3	..
Pottam. .. .. .	..	..	..	145	825	4 9	145	825	4 9	..
Total..	13	154	3 8	3,762	32,274	0 8	3,749	32,119	13 0	..
do, Punjab.. .. .	..	..	..	3,506	2,636	5 0	3,506	2,636	5 0	..
Total..	13	154	3 8	7,268	34,910	5 8	7,255	34,756	2 0	..
lands on Marumut Moolchekas as										
described above in No. 3 .. .. .	..	..	..	126	1,149	9 3	126	1,149	9 3	..
Total.. {										
Wet	15	173	5 11	3,888	33,423	9 11	3,873	33,250	4 0	..
Dry .. .. .	..	..	..	3,506	2,636	5 0	3,506	2,636	5 0	..
Garden.	1	0	13 10	2	3	14 8	1	3	0 10	..
Total..	16	174	3 9	7,396	36,063	13 7	7,380	35,889	9 10	..
ce charged and remitted {										
Wet.. .. .	2,088	13,765	11 3	9,986	74,766	0 2	7,898	61,000	4 11	..
Dry.. .. .	37,998	17,169	8 9	61,080	27,271	4 9	23,082	10,101	12 0	..
Garden	716	1,522	11 1	670	1,407	2 5	..	..	..	46
Total..	40,802	32,457	15 1	71,736	1,03,444	7 4	30,934	70,986	8 3	..
Particulars. {										
1st crop.. .. .	40,501	..	..	70,772	..	..	30,271	..	..	..

want of rain; while the decrease of 80 acres under dry cultivation is caused by certain having been brought under that head from being prepared for Coffee plantation.

LANDS LEFT WASTE AFTER MOOCHELKA WAS GIVEN.—13. In this item, 5,115 acres charged with assessment, according to the terms of Moochelkas entered into by the Proprietors or Durkastdars, and the increase of 3,171 acres is owing to the great number of Durkhasts remaining during the year under report.

MARAMUT MOOCHELKA.—14. The cause of 298 acres being left waste under this head the consequent increase of 142 acres as shown in column 6 was the want of water and failure of rain; but as the owners had not liquidated the cost of repairs made at their request to the Government &c., under which their lands were situated, they were charged with *teerwa*.

PATHOOCUT.—15. The decrease observable under this head is attributable to the assessment having been charged on "all lands in any Ryot's Puttah" as directed by the Board of Revenue in their Circular Order, dated 8th August 1859.

NATTANGAL.—16. Under this head 157 acres were charged with *teerwa* according to the provisions of the Circular Order quoted in the last paragraph; and the increase of 43 acres is owing to the scarcity of water.

ENTIRE FIELDS NOT CULTIVATED.—17. Under this head are shown the lands charged in consequence of their having been left waste by the Ryot's own negligence as well as those on *Reyayet* or favorable assessment, which were accordingly not considered entitled to remission. These lands amount to 40,067 acres, being an increase of 15,143 acres over last *Fasli*.

SHAMLATBUNZER AND CHIKUDPOOLDY.—18. These items were charged with assessment to the extent of 16,833 and 379 acres respectively, according to the spirit of the same Circular Order of the Board of Revenue, dated 8th August 1859.

LANDS TAKEN ON MOOCHELKA.—19. With regard to remissions granted on waste, the decrease observable under the head of lands taken on Moochelka is explained by the remarks in paragraph 13.

BAGAYET.—20. Remission to the extent of Rupees 3-14-8 was granted on land submitted according to the instructions contained in the Circular Order of the Board of Revenue, dated 1st March 1860.

ENTIRE FIELDS NOT CULTIVATED NUNJAH.—21. Remission was granted on 3,617 acres of Oloongoo and 145 acres of Pottom land.

22. With reference to paragraphs 17 and 21, I beg to state that I was under the impression that waste lands held on favorable assessment had no claims to remission for they are decidedly excluded* from such indulgence when they are under drought, &c., and in consequence of no specific mention being made by the Board in their Proceedings of the 12th March 1860. But agreeably to the instructions contained in a *Yadast* from the Collector's Office, No. 99, dated 22nd June last, remission was granted on 145 acres of Pottom land as shown in paragraph 21. The only explanation therefore that could give would be that it was remitted by the Collector's order which is founded on a reason the waste being caused from want of water.

PUNJAH.—23. In Punjab, *teerwa* was remitted on 3,506 acres bearing an assessment of Rupees 2,636-5-0, on consideration of the failure of water to enable the Ryots to cultivate their lands and on its being clearly ascertained that such failure was not owing to the negligence of the Ryots themselves. It must be observed here, that the above extent of Punjab for which remission was granted includes Punjab waste lands held on favorable assessment. Remission on waste lands was granted in obedience to *Yadast*, No. 95, dated 20th June last, from the Collector's Office.

MARAMUT MOOCHELKA.—24. The decrease of 126 acres under the head of Maramut Moochelka is owing to remission having been granted on the same, on consideration that the cost

* *Vide* *Hukumnamahs* for *Fasli* 1252, and 1256 paragraph 14.

the Maramut executed had been liquidated prior to Fasli 1269, although the works estimated for were not fully executed; and that it was clearly shown that the tank received no supply during the Carr season of the Fasli under report.

OLOONGOO VILLAGES.—25. The extent of cultivation in the Oloongoo villages as compared with the last Fasli is shown in the annexed statement.

No. 8.

Faslis.	Extent of cultivation.			Malewa-rem.	Settled price per grain Cottah.			Beriz.	
	1st crop.	2nd crop.	Total.						
1	2	3	4	5	6			7	
	Acres.	Acres.	Acres.	G. D.	RS.	A.	P.	RS.	A. P.
1269... ..	60,859	29,974	90,833	2,71,641	2	9	11 ⁰ / ₄	7,11,871	0 6
1270... ..	62,603	22,892	85,495	2,65,110	2	9	11 ²³ / ₆₄	6,95,022	2 4
Increase... ..	1,744	...	...	...	...	...	...	...	...
Decrease... ..	...	7,082	5,338	6,531	...	...	...	16,848	14 2

26. The above statement shows an increase of 1,744 acres on the 1st crop, which includes lands newly cultivated as well as those left waste under the head of Mochelka land. The decrease of 7,082 acres in the 2nd crop is owing to deficiency of water and failure of rain.

27. The extent of cultivation in the Pottom villages is shown below.

No. 9.

Faslis.	Extent of cultivation.			Malewarem.	Oloongoo price per grain Cottah.			Beriz.		
	1st crop.	2nd crop.	Total.							
1	2	3	4	5	6			7		
	Acres.	Acres.	Acres.	G. D.	RS.	A.	P.	RS.	A.	P.
1269... ..	4,813	1,763	6,576	11,236	2	9	7 ³ / ₈	29,238	5	5
1270... ..	4,797	1,234	6,031	10,336	2	9	0 ⁵ / ₈	26,523	7	3
Increase...	...	...	...	...	...	...	...	...	...	...
Decrease...	16	529	545	900	...	...	...	2,714	14	2

28. Although some new lands were brought under cultivation, yet a decrease of 16 acres is observable, which arises from certain land having been brought to the Ayen account according to the Revenue Board's Circular Order, dated 10th November 1851. The decrease of 529 acres in column 3 is owing to no 2nd crop having been cultivated.

POROOPPOO VILLAGES.—29. The annexed statement shows the extent of cultivation in Porooppoo villages.

No. 10.

Faslis.	Extent of cultivation.			Beriz.		
	1st crop.	2nd crop.	Total.			
1	2	3	4	5		
	Acres.	Acres.	Acres.	RS.	A.	P.
1269... ..	1,024	251	1,275	3,505	9	1
1270... ..	1,031	229	1,260	3,321	11	1
Increase...	7	...	...	...	...	...
Decrease...	...	22	15	183	14	0

SETTLEMENT REPORT OF

30. The increase of 7 acres is owing to extended cultivation, while the decrease of 22 acres was caused by want of water.

31. The total extent of Punjab cultivation is shown below.

No. 11.

Faslis.	Extent of cultivation.	Beriz.		
1	2	3		
	Acre.	RS.	A.	P.
1269	1,87,890	86,673	0	5
1270	2,10,907	96,368	5	2
Increase	23,017	9,695	4	9

32. The increase observable arises from extended cultivation raised in the Fasli under report, and from waste lands held on favorable assessment, as well as those left waste by the Ryots who agreed to pay teerwa under Moochelkas executed by them, being charged with teerwa.

GARDEN.—33. The extent of Garden cultivation is shown in the annexed statement.

No. 12.

Faslis.	Extent of cultivation.	Beriz.		
1	2	3		
	Acre.	RS.	A.	P.
1269... ..	3,137	10,381	1	9
1270... ..	3,313	11,302	7	5
Increase	176	921	5	8
Decrease ... ..	...	...	...	...

34. The increase under this head was caused by the Ryot's own exertions in extending their cultivation under old wells and also from lands taken up on Moochelkas, but since left waste, being charged with teerwa.

35. The total Ayen Land revenue is exhibited in the accompanying statement.

No. 13.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Wet	7,44,614	15 0	7,24,867	4 8	...	...	19,747	10 4
Dry	86,673	0 5	96,368	5 2	9,695	4 9	...	...
Garden	10,381	1 9	11,302	7 5	921	5 8	...	...
Total..	8,41,669	1 2	8,32,538	1 3	...	...	9,130	15 11
Deduct remissions	39,014	4 11	85,799	15 5	46,785	10 6	...	...
Remaining...	8,02,654	12 3	7,46,738	1 10	...	...	55,916	10 5
Add Sundry Items	48,154	12 5	47,612	2 3	...	...	542	10 2
Total...	8,50,809	8 8	7,94,350	4 1	...	...	56,459	4 7

36. The causes of increase and decrease forthcoming under the foregoing statement have been respectively explained at the foot of statements Nos. 8 to 12 and 14 and 15.

37. The annexed statement shows the particulars of remissions.

No. 14.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
1	2		3		4		5	
<i>Occasional.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Shavy or withered crop	86	12 10	11,474	1 1	11,387	4 3	..	.. ..
2. Cowle for waste land	1,914	12 10	1,523	13 8	..	.. ..	300	15 2
3. Remission of $\frac{1}{2}$ teerwa on high level Nunjah land	2,003	8 11	2,206	2 7	202	9 8	..	.. ..
4. Do. on land taken up, but left waste either by Proprietors or Durkast-dars, under Moochelkas executed by them	19	2 3	..	.. ..	..	.. ..	19	2 3
5. Do. on entire fields left waste from want of water	154	3 8	34,910	5 8	34,756	2 0	..	.. ..
6. Do. on land left waste by submer-sion of water	0	13 10	3	14 8	3	0 10	..	.. ..
7. Do. on land taken on Maramut Moochelka.. ..	..	.. ..	1,149	9 3	1,149	9 3	..	.. ..
8. Paunyboodthy	16	15 5	..	.. ..	..	.. ..	16	15 5
Total..	4,196	5 9	51,267	14 11	47,071	9 2	..	.. ..
<i>Customary.</i>								
9. Chaturbagum Panchem Hissa, &c., Reyayet.. ..	31,671	14 3	32,070	8 0	398	9 9	..	.. ..
10. Remission of $\frac{1}{4}$ assessment on Maha-janem's own cultivation	766	9 4	804	6 0	37	12 8	..	.. ..
11. Do. of Tripany Fund	2,270	7 7	1,657	2 6	..	.. ..	722	5 1
Total..	34,817	15 2	34,532	0 6	..	.. ..	285	14 8
Grand Total..	39,014	4 11	85,799	15 5	46,785	10 6	..	.. ..
<i>Miscellaneous.</i>								
12. Tope... ..	1,778	4 4	1,768	0 0	..	.. ..	10	4 4
13. Tared bund or Palmirahs	8,439	12 0	8,478	6 5	38	10 5	..	.. ..
14. Desacavil jody, &c., on detached Inam lands.. ..	15	12 4	0	8 0	..	.. ..	15	4 4
15. Quit rent	24	10 3	23	7 6	..	.. ..	1	2 9
16. Oodengaud	9	0 7	10	10 4	1	9 9	..	.. ..
Total..	10,267	7 6	10,281	0 3	13	8 9	..	.. ..
Grand Total including the above..	49,281	12 5	96,080	15 8	46,799	3 3	..	.. ..

SHAVY ENTIRE FIELDS LEFT WASTE AND MARAMUT MOOCHELKA.—38. The increase in the 1st, 5th and 7th items is attributable to want of water.

COWLE FOR WASTE LAND.—The decrease in the 2nd item is owing to the progressive increase of Cowle teerwa.

NUNJAH ON HIGH LEVEL.—The increase in the 3rd item is owing to extended cultivation.

MOOCHELKA WASTE AND PAUNYBOODTHY.—The absence of any remission in the 4th and 8th items is the cause of decrease under those heads.

CHATURBAGUM, &c.—The increase in item No. 9 arose from the increased amount of Mahajanem. Punjab Beriz, while that in No. 10 is owing to increase in cultivation.

SETTLEMENT REPORT OF

Tripany Fund. The decrease in No. 11 is caused by the transfer of waste land in lieu of money payment. Remarks to Nos. 12, 13 and 14 have been given on their respective heads under statement No. 15.

The decrease in No. 15 and the increase in No. 16, are respectively attributable to the decrease and increase in the amount of Beriz of the villages where the remissions were given.

39. Sundry items added to the Settlement, are shown below.

No. 15.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tope	8,739	7	6	8,577	3	1	...	...	...	162	4	4
2. Tared bund or Palmirahs	42,337	3	5	42,678	9	4	341	5	11	...	...	...
3. Desacavil Jody, &c., on detached Inam lands	489	7	7	453	3	3	...	...	...	36	4	4
4. Reed rent	157	4	6	261	5	0	104	0	6	...	...	...
5. Chilleracutgootta	824	4	1	824	4	1	...	...	...	...	...	...
6. Fish rent	3,498	5	5	3,077	8	5	...	...	...	420	13	0
7. Timber trees	592	3	2	233	4	8	...	...	...	358	14	6
8. Quit rent	1,187	11	2	1,199	12	1	12	0	11	...	...	...
9. Oodengand or thorn bushes	183	10	11	175	6	5	...	...	...	8	4	6
10. Company's grant	20	11	3	20	11	3	...	...	...	...	...	...
11. New boundary attached to Shen-cotta	391	14	11	391	14	11	...	...	...	...	...	...
Total...	58,422	3	11	57,893	2	6	...	...	...	529	1	5
Amount of deductions...	10,267	7	6	10,281	0	3	13	8	9	...	...	...
Remaining...	48,154	12	5	47,612	2	3	...	...	...	542	10	2

TOPE.—40. The decrease in item No. 1 is owing to the trees not having come into bearing, and consequently the amount of auction sales and the teerwa payable thereon fall short of that of the preceding year by Rupees 162-4-5.

PALMIRAHs.—41. The increase under this head is due to the Palmirahs having come under a higher rate of assessment than when they were inspected three years ago.

DESACAVIL.—42. The decrease is owing to decrease in cultivation.

REED RENT.—43. The increase is owing to higher amount having been realized at the auction sales.

FISH RENT.—44. The decrease in this head is owing to lesser prices being realized at the auctions, in consequence of a scanty supply of water in the rain-fed tanks.

TIMBER.—45. The decrease here is due to careful restrictions in the felling of timber and prohibiting it to be cut for purposes of trade.

QUIT RENT.—46. There is an increase of Rupees 12-0-11 observable under this head, which arises from increase in the number of houses; while on the other hand a decrease arose from the Proprietors having obtained Pattahs for the land, instead of quit rent being levied for the houses with the tenants' concurrence.

OODENGAUD.—47. The decrease is owing to the decrease in the number of thorn bushes.

48. The amount of Moturpha revenue under its several items is exhibited in the following statement.

No. 16.

Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on Trade..	2,977	3	10	2,997	1	10	19	14	0	...	...	...
2. Do. on Looms...	21,100	7	2	20,195	10	7	...	...	...	904	12	7
3. Professional Tax	4,544	6	6	4,647	7	9	103	1	3	...	...	...
4. Tax on Houses	5,428	2	3	5,860	10	10	432	8	7	...	...	...
5. Do. on Cattle, Sheep and Goats, &c...	473	3	8	442	8	10	...	...	...	30	10	10
6. Sundry or Miscellaneous taxes...	265	15	6	224	3	4	...	...	...	41	12	2
Total...	34,789	6	11	34,367	11	2	...	...	...	421	11	9
Deduct remissions on account of Inam, &c.	3,781	7	11	3,822	11	8	41	3	9	...	...	...
Remaining...	31,007	15	0	30,544	15	6	...	...	...	462	15	6

49. The net decrease of Rupees 462-15-6 observable in the above, is attributable to certain persons having obtained exemption from Moturpha taxation on account of their being liable to pay Income tax and partly from a decrease in the number of Looms worked during the past Fasli.

50. The accompanying statement shows the total Beriz of all sources of revenue for Fasli 1270.

No. 17.

Items.	Fasli 1269.			Fasli 1270.			Increase.		Decrease.			
1	2			3			4		5			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ayen Land Revenue including sundry items	8,50,809	8	8	7,94,350	4	1	...	...	...	56,459	4	7
Shrotriem	6,552	6	10	6,552	6	10	...	...	...	...	...	...
Total..	8,57,361	15	6	8,00,902	10	11	...	...	...	56,459	4	7
Moturpha	31,007	15	0	30,544	15	6	...	...	...	462	15	6
Interest account	216	8	9	136	3	11	...	...	...	80	4	10
Total...	31,224	7	9	30,681	3	5	...	...	...	543	4	4
Grand Total...	8,88,586	7	3	8,31,583	14	4	...	...	...	57,002	8	11

51. A net decrease of Rupees 57,002-8-11 is observable, which is to be attributed to remissions granted on crops perished from want of water or else submerged; the other items have been separately explained under their respective heads and call for no further remarks.

No. 18. Statement showing the Demand collection and Balance of the whole revenue from Land and from sundry sources.

No. 18.

Talugs.	Demand of Fasli 1270.		Collections.										Centage.	Balance.			Centage.
			Within the Fasli.			Subsequent collections up to the end of July 1861.			Total.								
1	2		3			4			5				6	7			8
	RS.	A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	RS.	A.	P.		
Ambasa- mudrem	3,78,212	6 5	3,68,003	14	3	9,905	0	5	3,77,908	14		899 ⁶¹ / ₆₄	303	7	9	⁵ / ₆₄	
Nangu- nary...	3,08,890	5 5	2,60,126	3 11		40,339	2	5	3,00,465	6		498 ¹⁶ / ₆₃	8,424	15	1	¹³ / ₆₄	
Tencauscy	1,44,481	2 6	1,39,442	13	7	4,363	11	6	1,43,806	9		199 ⁴ / ₆₄	674	9	5	¹² / ₆₄	
Total...	8,31,583	14 4	7,67,572	15	9	54,607	14	4	8,22,180	14		199 ⁵⁴ / ₆₄	9,403	0	3	³ / ₆₄	

52. The amount of teerwa which remained uncollected at the end of the Fasli, was Rupees 64,010-14-7. Of this Rupees 54,607-14-4 has since been collected, leaving a balance of Rupees 9,403-0-3, which shall be realized as early as possible.

53. With reference to the Proceedings of the Board of Revenue, dated 4th July 1861, I beg to state that the accounts of some of the villages having been examined during the time of Settlement. Orders have been sent to the Tahsildars in the Sub-division, to point out to the Curnums certain defects found in them with instructions how to remedy the same, and I will observe in due time whether the instructions are being duly carried into effect.

54. I cannot conclude my Report without mentioning the great assistance I have derived from the zeal and ability of Veerabudra Pillay, the Sheristadar in the Sub-Collector's Office. He has ever been ready to give all the information I could want; he is most indefatigable in his work, and as he is thoroughly acquainted with the District, his aid has been invaluable to me. I consider him a most trustworthy and efficient public servant.

55. I regret to say that I am not able to speak so favorably of the Tahsildars of the Sub-division. The Tahsildar of Ambasamudrem, Harry Ram, was only appointed in June last and promises to be an efficient officer; but the rest I am extremely dissatisfied with, in respect of the way they perform their work, although nothing specific can be alleged against them.

(Signed) F. M. KINDERSLEY,

Ag. Sub-Collector.

SETTLEMENT REPORT

OF THE

COIMBATORE DISTRICT.

I have the honor to submit my Annual Report on the Settlement and Collection of the Revenue of this District for Fasli 1270 (1860-61), with the usual Statements.

2. During the year under report the re-arrangement of Taluqs according to Mr. Pelly's proposition sanctioned by Government under dates 31st December 1859 and 27th September 1860, was carried out. The number of Taluqs was reduced from 15 to 11, by amalgamating Errode with Perindoray, Cheyoor with Pulladom, and Kongayem with Dharapooram, and by dividing the Taluq of Danaickencotah between Coimbatore and Sattimungalum, transferring to the former 128 villages, and to the latter 107. The accounts now rendered, are drawn out according to the new scale. A Memorandum showing the component parts of the 11 Taluqs as now constituted, is annexed:—

New Taluqs.	Components parts.	Number of Villages.	Kasbas.
1 Coimbatore	Coimbatore and part of Danaickencotah	272	Coimbatore.
2 Sattimungalum	Sattimungalum and part of Danaickencotah	248	Sattimungalum.
3 Kolligal	Kolligal	146	Kolligal.
4 Pollachy	Pollachy	127	Pollachy.
5 Perindoray	Perindoray and Errode	210	Perindoray.
6 Bowany	Andioor	68	Bowany.
7 Pulladom	Pulladom and Cheyoor	194	Pulladom.
8 Nilgiri	Nilgiri	14	Ootacamund.
9 Dharapooram	Dharapooram and Kongayem	83	Dharapooram.
10 Karoor	Karoor	83	Karoor.
11 Oodamalpettai	Chakkaragiri	89	Oodamalpettai
		1,534	

3. The settlement was commenced in February 1861 with Dharapooram, and completed the 5th July with Colligal, which, as already reported, cannot safely be visited by a European Officer, or by the Cutcherry servants, except after the setting in of the south-west monsoon in June, owing to the unhealthy nature of the climate.

I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—4. The allotment of the new Taluqs to myself and my subordinates was duly made according to the list sanctioned in the Board's Proceedings of the 8th March 1861, No. 1,312; but from the appointment of Mr. Nesbitt as Acting Sub-Judge of Ootacamund, the Taluq of the Neilgherries assigned to him, was also settled by myself, in addition to my own Taluqs of Coimbatore and Perindoray. I also made preparations for conducting the Jamabundy of Pollachy, myself, by deputing my Sheristadar in the early part of March 1861 to draw out all the preliminary accounts, which he did accordingly; meanwhile the Board's order giving Pollachy to the Deputy Collector, having been received, I left it to Davasikamany Pillay, who completed it in addition to Pulladom, the other Taluq assigned to him. Of the three Taluqs belonging to the Sub-division, two were settled by Mr. Roberts before he left the District for Europe, on sick leave in April 1861; and the third by Mr. Carr, the present Acting Sub-Collector; while two of the three Taluqs forming the Head Assistant's charge, were done by the latter gentleman, and the last one (Colligal) by

SETTLEMENT REPORT OF THE

Mr. Irvine. The settlement was made at the Kasbas of the

* Also in two old Taluq stations. several Taluqs, but the Puttahs were distributed both at the Kasbas and some principal villages, to prevent inconvenience to the Ryots of remote parts, as shown in the following Memorandum:—

Taluqs.	Places where settlement was made.	Places where Puttahs were given.
Coimbatore ...	Coimbatore ...	Coimbatore, Goodaloor,
Perindoray ...	Perindoray ...	Perindoray.
Neilgherry ...	Ootacamund ...	Ootacamund.
Dharapooram ...	Dharapooram, Kongayam	Dharapooram, Kongayam.
Caroor ...	Caroor ...	Caroor.
Oodamulpettai ...	Oodamulpettai ...	Oodamulpettai.
Sattimungalum ...	Sattimungalum ...	Sattimungalum, Gopechettipolliem, Kotamungalum.
Bowany ...	Bowany ...	Bowany, Andioor, Nerinjett.
Colligal ...	Colligal ...	Colligal, Hanoor.
Pulladom ...	Pulladom, Cheyoor	Pulladom, Cheyoor.
Pollachy ...	Pollachy ...	Pollachy.

II. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES WITH REMARKS ON THE NUMBER

Paragraphs 5 to 10.

OF PUTTAHS THAT WERE NOT RENEWED.—5. The variations in the number of villages and hamlets in the year under review, are shown in the following Memorandum:—

Tenure.	Cultivated or deserted.	No. of Villages.				No. of Hamlets.				Total.			
		Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ryotwar.....	Cultivated.....	1,502	1,503	1	...	4,868	4,890	27	5	6,370	6,393	...	5
	Deserted.....	31	31	...	...	...	...	...	...	31	31	8	...
Shrotriem and Jaghire.....	Cultivated.....	10	10	...	...	10	11	1	...	20	21	1	...
	Deserted.....	...	...	...	...	...	...	...	...	...	...	...	...
Poliput.....	Cultivated.....	50	50	...	...	113	113	...	...	163	163	...	...
	Deserted.....	...	...	...	...	...	...	...	...	...	...	...	...
Total.	Cultivated.....	1,562	1,563	1	...	4,991	5,014	28	5	6,558	6,577	29	5
	Deserted.....	31	31	...	...	...	...	...	...	31	31	...	...
Total...		1,593	1,594	1	...	4,991	5,014	28	5	6,584	6,608	29	5
Deduct decrease...												5	
Net increase...												24	

6. The increase of one village and 27 hamlets under Ryotwar is owing to the Koondah village with 24 hamlets, which formed portion of the Malabar District, having been transferred to the Nilgiri Taluq under orders of Government, dated 16th March 1860, No. 396, and to three new hamlets having sprung up in Colligal. Five hamlets in the same Taluq, which were in the heart of the jungle, were deserted, while in the Jaghire village of Sattigal, one hamlet was newly created. On the whole there is a net increase of one village and 23 hamlets in favor of Fasli 1270.

7. The tenure of villages remains the same as hitherto, the Ryotwar system being observed throughout the District, including Poliput, Jaghife, &c. In some few cases of house properties, and in one of agricultural land, on the Neilgherries, the tenure of holding was made free by the redemption of quit-rent on the payment of 20 years' rent, as ruled in the Government Orders of 5th August 1859, No. 1,053, and 21st September following, No. 1,271.

8. The subjoined Memorandum gives the information required in the Board's Miscellaneous Circular of the 24th July 1861, No. 3,946, in regard to Puttahs.

Description.	Total number of Puttahs.		Comparison.		Puttahs of last year remaining unaltered.	Fresh Puttahs granted.	Puttahs in which changes were noted down.	Per centage of column 7 on column 3.	Per centage of column 8 on column 3.
	Fasli 1269.	Fasli 1270.	Increase.	Decrease.					
1	2	3	4	5	6	7	8	9	10
Land Revenue Puttahs.	2,14,481	2,22,321	7,840	...	1,48,516	71,680	2,125	32	1
Moturpha do.	45,315	56,722	11,407	...	38,994	17,728	...	31	...
Total...	2,59,796	2,79,043	19,247	...	1,87,510	89,408	2,125	32	1

9. The Board will perceive that the number of fresh Puttahs granted amounted to 89,408, and the old ones in which changes were noted down to 2,125, bearing a proportion of 32 and 1 per cent. on the total number; the issue of so many as 89,408 fresh Puttahs became necessary chiefly owing to the special remissions granted this year for failure of crops, and to the non-production of the old Puttahs by the Ryots in proper time, notwithstanding the strict orders repeatedly issued.

10. The number of new wells sunk this year amounts to 108, and old ones reclaimed to 166. A still greater number would have been dug and repaired, had it not been for the unfavorable character of the season and scanty crops, and consequent want of surplus grain in the hands of the Ryot for investment in improvements. I trust that a recurrence of better seasons, and the completion of the Railway works, with which the demand for labor will in a great degree diminish, will tend to the increase of garden wells. Under the rules of Government exempting improvements by private capital from additional taxation, 4,536 new wells have been hitherto sunk, representing the investment of capital to the amount of about Rupees 6,80,400, at the very low average rate of 150 Rupees each well, a valuable and permanent investment. Old wells amounting to 3,230 in number have also been repaired.

III. SEASON AND SANITARY STATE OF THE DISTRICT WITH THE BENEFITS OF VACCINATION AND

THE EXTENT OF ITS OPERATIONS. — 11. The season during the year under Paragraphs 11 to 21. report was not favorable. It opened well with good early rains in May, but the south-west monsoon in June, July and August was very scanty. In September there was no rain at all, and the north-east monsoon in October was partial, and benefitted only the northern section of the District, comprehending the Taluqs of Colligal, Sattimungalum and Neilgherries. In November it failed entirely, and in December only a small quantity of rain fell in some places; while January and February were altogether dry throughout the whole District. From the rains which fell in the early part of the year, the Ryots were enabled to cultivate a large extent of Poonjah land, but the subsequent failure of both monsoons was very injurious. In some particular localities a severe drought was felt, just at a time when the crops were approaching to maturity. Consequently the dry cultivation failed in many instances, as already communicated in the season reports for November and December 1860 and January 1861; while in some cases a poor crop, barely sufficient to cover the expenses incurred by the Ryot in sowing,

was only obtained. Complaints from several quarters of the want of rain, and the consequent distress were very numerous, and I made it a point of going round before commencing the Jamabundy over all the Taluqs, including the Sub and Head Assistants' Divisions, Sattimungalum and Colligal excepted, and was fully convinced from careful observation as well as general report, that the complaints were not unfounded or exaggerated. The four important Taluqs of Coimbatore, Pollachy, Pulladom and Oodamulpettai, suffered much from the failure of the monsoons at a time when they were much required, and the Ryots were clamorous for remissions, because they lost every thing, labour, seed and crop, and it was with the view of conceding, as a matter of necessity, more than ordinary indulgence, that I gave timely intimation to the Board in my letter of the 2nd January 1861, No. 1. On the whole the season was of an indifferent character, attended with failure of crops in many instances, and a poor return in others, leading to a considerable decrease in the Revenue.

12. From the rains which fell on the western Vellingery Hills on the borders of Malabar, during the south-west monsoon, freshes were received in the Noyel river, nearly sufficient to store up the first supply of water in the tanks; but owing to the want of early repairs to channels by the Engineer's Department, a large volume of water, which would have flowed into the tanks, escaped into the river, and ran to waste. Timely and repeated applications were made to the late District Engineer for the repair of the channels, but they were not promptly attended to

To Board 5th July 1861, No. 94, paragraph 5. *vide* my letters noted in the margin); hence
To Chief Engineer, D. P. W., 11th October 1860, No. 277. and from the subsequent failure of freshes in
To Board, 23rd September 1861, No. 206, paragraph 14. : the Noyel, many of the tanks under it were

either empty, or had only a scanty supply of water, which affected the wet cultivation in the Taluqs of Pulladom and Coimbatore.

13. The rivers Cavery and Bowany had their freshes, and the wet cultivation under them was carried on to the usual extent, through the Nuzjapooalore channel, branching from the Cavery, was in a defective state.

14. In the river Ambravaty seasonable freshes failed, which affected the wet cultivation in the Taluqs of Oodamulpettai, Dharapooram and Caroor; the villages on the extreme point of this irrigation in the last mentioned Taluq, suffered much.

15. Many of the tanks depending upon periodical rains, have not had their usual supply of water, and some were quite empty.

16. In garden wells too, a deficiency of water was felt, but the cultivation was carried on nearly to the usual extent. This species of cultivation was the only relief to the Ryots, or the distress would have been still greater.

17. The marginal Memorandum shows the rain-fall from April 1860 to March 1861, as per

	Months.	Rain.	
		Inches.	Tenths.
April	1860.....	1	2½
May	".....	4	4½
June	".....	1	7½
July	".....	1	0
August	".....	3	4½
September	".....	0	0½
October	".....	7	3
November	".....	0	0½
December	".....	1	1½
January	1861.....	0	0
February	".....	0	0
March	".....	3	5
		23	9½
Rain-fall in 1859-60.....		26	1½
Decrease.....		2	1½

monthly Registers sent to the Board of Revenue, from which it will appear that the fall of rain during the year under report, was less by two inches than the preceding one. The average rain-fall as shown in the monthly Registers, includes the proportion of the rain which fell on the Neilgherry Hills, which it appears from paragraph 5 of the Board's Circular of the 8th May 1860, No. 2,247, should be kept separate from the plains, and consequently if that proportion is excluded from the total average, the actual average rain-fall in the plains of the District, would amount to only 20 inches, a fact which speaks for itself as to the unfavorable nature of the season.

18. Adverting to paragraph 8 of the Circular quoted above, I beg to report that the old copper gauges were withdrawn in 1858, in consequence of the introduction of a new pattern, received from England (a bottle with jacket and measuring glass), of which a supply was kindly furnished to me by the Chief Engineer, Department Public Works, on my requisition. At Coimbatore the gauge is kept by the European Medical Officer, to whom I furnished one, and at each of the Taluq Kasbas the new gauge is kept and in use. It appears superior to the old copper one, and enables the correct registry of the rain fall as far as practicable.

19. The sanitary state of the District may be said to have been generally good, but fever prevailed in some places; it was not, however, of a dangerous type. Cholera made its appearance in all the Taluqs, except Perindoray, Dharapooram, and Bowany, and the greater number of deaths occurred in Pollachy, Oodumalpettai, Pulladom, Coimbatore and Collegel Taluqs; the total number of deaths from this epidemic amounts to 1,817, or 1,190 more than in Fasli 1269.

20. Murrain among cattle, probably from failure of rain and pasture, was not less virulent than in the past year; the number of cattle said to have died, amounting to 13,760, which entailed a considerable loss on the agricultural classes, now that the price of cattle amounts to double what it was some few years ago.

21. Vaccination is progressing satisfactorily, and the successful cases bear a proportion of 90 per cent. on the whole number vaccinated. Small-pox was very prevalent in some places especially on the Neilgherries, but was not generally fatal. Two or three cases of confluent small-pox are said to have been admitted into the hospital at Ootacamund for treatment. The subjoined Memorandum shows the operations in the Fasli under review, as taken from the returns received from the Medical Officers of Coimbatore and Neilgherries; the successful cases are distinguished from the unsuccessful. The returns show an increase of 1,726 cases above the past year in the number vaccinated. I take this opportunity of stating that nothing has been wanting on my part in encouraging vaccination, and that it has always been my practice during my tours on Jamabundy and other purposes, to inculcate on the Ryots to have their children vaccinated, to prevent fatal effects from the natural small-pox; and I am glad to observe that in many places the benefits of vaccination are being more appreciated by the people; and Bramins, who naturally entertain a prejudice, are now among those who desire to have their children vaccinated. Dr. Stewart, the senior Medical Officer on the Neilgherries, remarks in regard to cases of failures on the Hills, that it is supposed that during the cold and rainy weather most of the unsuccessful cases take place, and adds that he considers that until a second vaccinator is allowed, one to attend to the duties in Ootacamund and adjacent villages, and the other to attend to Coonoor, Kotagherry and other villages at a distance, with a peon to attend, the spread of vaccination is not likely to be rapid. I would, therefore, request the Board of Revenue to obtain the sanction of Government for a second vaccinator and for a peon for the Vaccine Department on the Neilgherries. I have formerly afforded assistance always by giving one of the taluq peons to aid the vaccinator when required, but from the present limited establishment of peons in the Neilgherry taluq according to the late re-organization (15 in number), I am unable to spare one as before, without much inconvenience to the Tahsildar.

	Europeans.			Natives of all description.			Total.			Successful.	Unsuccessful.	Per centage of successful cases on the total number.
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.			
Fasli 1270												
Neilgherries	12	7	19	387	363	750	399	370	769	708	61	...
All other Taluqs	...	...	...	9,988	8,846	18,834	9,988	8,846	18,834	17,015	1,819	...
Total	12	7	19	10,375	9,209	19,584	10,387	9,216	19,603	17,723	1,880	90
Fasli 1269	9,617	8,260	17,877	17,160	717	96
Increase in Fasli 1270	770	956	1,726	563	1,163	...

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IV. PRICES OF GRAIN AND THE MEASURES TAKEN TO ENSURE ACCURACY OF THESE RETURNS.—

Paragraphs 22 to 25.

22. The prices of all sorts of grain rose, owing to the unfavorable character of the seasons; the difference ranging from 7 to 26 per cent. as shown in the

Statement below:—

Items.	Description of grain.	Commution rate per garce.	Price in 1270 per garce.	Increase.	Per centage.	Price in 1269 per garce.	Increase.	Per centage.
Wet.	Paddy.	86 14 9	201 0 7	114 1 10	131 4 6	180 1 5	20 15	2 11 10
			183 11 2	96 12 5	111 5 4	166 5 1	17 6	1 10 7
			192 5 10	105 7 1	121 4 1	173 3 3	19 2	7 11 1
			190 2 6	115 11 3	155 6 5	166 7 1	23 10	7 14 3
Dry.	Dry grain.	74 7 3	147 9 10	73 2 7	98 4 3	137 1 2	10 8	8 7 11
			190 5 8	115 14 5	155 10 9	150 11 1	39 9	9 26 4
			158 4 7	83 13 4	112 9 7	147 6 5	10 14	2 7 6
			153 5 3	78 14 0	105 15 0	125 10 3	27 11	0 22 0

23. In regard to the measures adopted to ensure the correctness of the price returns, I beg to refer to paragraph 20 of my Jamabundy report for Fasli 1269, from which it will appear that the prices of the Casbah towns of all the taluqs are taken into calculation, and not of a few particular towns only; and that these returns are furnished by Tahsildars, under whose immediate superintendence they are drawn out upon information furnished by the merchants, the correctness of which being ascertained by careful inquiries occasionally instituted by the Tahsildars and taluq Sheristadars. I have stated that retail prices only are shown in the Statements submitted to the Board, as being more correct than the wholesale ones. By retail prices, I meant the prices of actual bazar sales or ordinary market rates, excluding however the average petty sales by the olluck or puddy, the prices paid by the bazarman to the middleman between him and the Ryot, being considered "wholesale;" but with reference to paragraph 3 of the Board's Miscellaneous Circular of 17th June 1861, No. 3,140, I presume that what I styled "retail," is the "wholesale" meant by the Board, and that the returns hitherto furnished to the Board from my office, were in accordance with their views. The Board say that no difference whatever ought to exist between the monthly and annual returns of prices. I fear there will always be a difference between the two, in consequence of different modes in striking the averages. I have given full explanation on the subject in paragraphs 21 and 22 of my report, dated 16th October 1860, No. 190, to which I beg to refer the Board. The subject requires further consideration, and I would therefore request to be favored with their instructions accompanied by an illustrative Memorandum like mine, as to how both the monthly and annual returns of price should be made to correspond with each other.

24. In Statement No. 2 the average commutation rates are shown as 86-14-9 for wet, and 74-7-3 for dry lands, instead of 88-13-8 and 74-12-5 per garce, as up to Fasli 1269. This is owing to the present average being taken from the totals of 10 taluqs as now existing (Neilgherry excepted), instead of 14 taluqs as before. Again the commutation rates for Pulladom taluq, were shown up to Fasli 1269 as 93-14-3 for wet, and 66-2-4 for dry lands, but now they are entered at 96-15-1 and 73-11-2 respectively, these latter sums being deduced from an average taken from the commutation rates of the old Pulladom and Cheyoor taluqs, both being now amalgamated into one. In the same manner the commutation rate for wet lands in the Dharapooram taluq has undergone a change in the present accounts, in consequence of the absorption into it of the old Kongayam taluq. In regard to Perindoray with which Errode has been incorporated, the entries

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remain the same as in last year, inasmuch as the rates of both old Taluks are the same. In illustration, I beg to add the following figured Memorandum :—

New Taluqs.	Old Taluqs.	Commutation rate per garce for wet.	Commutation rate per garce for dry.
		RS. A. P.	RS. A. P.
Palladom.	Pulladom.	93 14 3	66 2 4
	Cheyoor.	100 0 0	81 4 0
	Total.	193 14 3	147 6 4
	Average.....	96 15 1	73 11 2
Dharapooram.	Dharapooram.	82 1 4	66 2 4
	Kongayam.	73 7 0	66 2 4
	Total.....	155 8 4	132 4 8
	Average.....	77 12 2	66 2 4
Perindoray.	Perindoray.	100 0 0	81 4 0
	Errode.	100 0 0	81 4 0
	Total.....	200 0 0	162 8 0
	Average.....	100 0 0	81 4 0

25. The prices of Cotton, with and without seed, were higher than in the preceding Fasli, as per subjoined Memorandum, owing to increased demand for this article for exportation to Bombay and other places :—

Months.	Fasli 1269.				Fasli 1270.				Increase.				Per centage of increase.	
	Price of Cotton with seed per Candy.		Price of Cotton wool per Candy.		Price of Cotton with seed per Candy.		Price of Cotton wool per Candy.		For Cotton with seed.		For Cotton wool.		For Cotton with seed.	For Cotton wool.
	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.	RS.	RS.
March.....	16 7 4	74 0 0	20 0 0	90 0 0	3 8 8	16 0 0	22 22							
April.....	16 10 6	75 0 0	20 13 4	94 0 0	4 2 10	19 0 0	25 25							
May.....	16 13 8	76 0 0	19 5 4	88 0 0	2 7 8	12 0 0	15 16							

Ryots' HOLDINGS WITH CAUSES FOR THE ABANDONMENT OR TAKING UP LANDS.—26. It will appear from Enclosure B of Statement No. 3, that there has been an increase in the Ryots' holdings to the extent of 22,745 acres, bearing an assessment of Rupees 21,983, in consequence of Government waste lands having been newly taken up.

27. Lands of all description relinquished amount to 35,272 acres assessed at Rupees 38,527, as exhibited in the following abstract. The net result is a decrease of Rupees 95,835. :—

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Items.	Dry.			Wet.			Garden.			Total.		
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
	2	3	4	5	6	7	8	9	10	11	12	13
1. Given up on Razeenamah.....	30,732	RS. 30,354	29,593	131	RS. 928	731	487	RS. 1,772	1,178	31,350	33,054	RS. 31,502
2. Do. by death of holders.....	590	491	475	14	104	59	...	2	...	604	597	535
3. Do. by desertion of do.	2,097	1,513	1,143	317	1,970	354	48	173	108	2,462	3,656	1,605
Total.....	33,419	32,358	31,211	462	3,002	1,144	535	1,947	1,287	34,416	37,307	33,642
4. Taken up by roads, &c.	435	333	295	40	197	155	170	316	296	645	846	746
5. Deficiency in re-measurement.....	75	84	61	7	75	57	7	30	16	89	189	134
6. Converted into wet.....	77	69	65	...	...	...	34	96	78	111	165	143
7. Do. into garden.....	11	20	14	...	...	...	...	...	...	11	20	14
Grand Total.....	34,017	32,864	31,646	509	3,274	1,356	746	2,389	1,677	35,272	38,527	34,679
Other Decrease, such as remission on waste, &c...										Total Decrease...		
										1,75,049		
										Deduct Increase...		
										79,214		
										Net Decrease...		
										95,835		

28. No. 1 consists of land given up partly from unfitness for cultivation, and incapacity of the Ryot to hold it, and partly from adversity of the season, whilst Nos. 2 and 3 are casualties of annual occurrence, and comprize lands which reverted to Government by the absence of heirs of deceased and deserted Ryots.

29. No. 4 represents lands taken up for roads, village site, &c., which have been transferred to the head of Porumboke.

30. No. 5 consists of that portion of land, which in re-measurement was found short of the registered area; it is an item of usual occurrence, and the prescribed rules are observed in granting remissions in such cases.

31. Dry lands converted into gardens by means of water raised from channels or other permanent works of irrigation constructed at the expense of Government, as well as garden and dry lands appropriated for wet cultivation, and consequently transferred to the heads of garden and Nunjah respectively, constitute Nos. 6 and 7.

32. The particulars of increase in the Ryots' holdings are explained in the following abstract including "Fasaljasty, Teerwajasty," &c., amounting in the aggregate to Rupees 79,214 :—

Items.	Dry.			Wet.			Garden.			Total.		
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Waste brought under cultivation.	50,412	43,246	40,876	910	6,147	5,884	1,259	4,861	3,562	52,581	54,254	50,322
2. Porumboke do.	3,903	2,828	2,232	57	379	326	11	39	32	3,971	3,246	2,590
3. Excess found on re-measurement.	953	603	163	375	1,818	1,285	9	33	27	1,337	2,454	1,475
4. Fasaljasty.....	..	..	4	..	..	1,326	..	..	..	..	..	1,330
5. Teerwajasty.....	..	..	7,929	..	..	..	..	..	867	..	..	8,796
6. Progressive Cowleincrease.....	..	..	13,436	..	..	716	..	..	102	..	..	14,254
7. Transferred from Poonjah.....	..	..	..	77	299	248	..	36	31	..	88	272
8. Transferred from Garden.....	..	..	..	34	198	145	..	..	..	..	34	145
9. Transferred from Inam.....	..	..	..	6	23	23	..	..	..	..	23	23
Total.....	55,268	46,677	64,640	1,459	8,864	9,953	1,290	4,969	4,621	58,017	60,510	79,214