

58. XIII. LAND REVENUE AND SUNDRY SOURCES.—In the following tabular Statement the

Faslis	RS.	A.	P.
1271	36,83,611	0	10
1272	37,34,895	12	1
Increase...	51,284	11	3

total result of Land Revenue, and of Sundry Sources combined, is exhibited for Faslis 1271 and 1272. The amount is Rupees 37,34,895-12-1, exceeding the past Fasli year by Rupees 51,284-11-3. Having offered my

observations on each of the several items of increase, this return calls for no further remark:—

No.	Items.	Settlement of Fasli 1271.			Settlement of Fasli 1272.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1.	Land Revenue.....	27,79,856	3	4	28,76,161	11	7	96,305	8	3	...	...	...
	Miscellaneous... ..	12,081	14	0	19,098	0	2	7,016	2	2	...	...	...
	Total...	27,91,938	1	4	28,95,259	11	9	1,03,321	10	5	...	...	...
2.	Forest Revenue. ...	...	...	...	180	11	0	180	0	0	...	...	...
3.	Abkamy including Miscellaneous. ...	1,81,500	0	0	1,81,505	5	7	5	5	7	...	...	...
4.	Income Tax do. ...	52,536	0	6	28,882	12	0	...	...	...	23,563	4	6
5.	Sea Customs do. ...	49,193	2	1	44,014	15	8	...	...	...	5,178	2	5
6.	Land Customs do. ...	72,968	0	2	73,065	15	10	97	15	8	...	...	...
7.	Salt do. ...	4,35,632	15	8	4,44,112	14	8	8,479	15	0	...	...	...
8.	Stamp do. ...	84,411	10	0	67,771	8	3	...	...	...	16,640	1	9
9.	Moturpha.....	15,431	3	1	101	13	4	...	...	...	15,329	5	9
	Grand Total...	36,83,611	0	10	37,34,895	12	1	1,12,085	9	8	60,800	14	5
	Net Increase...							51,284	11	3	...	...	...

59. XIV. REMARKS ON LAND REVENUE MISCELLANEOUS ITEMS. *Statement No. 9.*—Under

Faslis.	RS.	A.	P.
1271	12,081	14	0
1272	19,098	0	2
Increase...	7,016	2	2

this head there appears an increase of Rupees 7,016-2-2 over and above the preceding year, and it is owing to the increased extension of cultivation of "Land which has not been

"included in the regular Jumma bundy," and to a certain extent to the "Cultivation of Porumboke lands." Another cause for the increase is the adjustment into the account of the "Ooliyam allowance to Village Officers undrawn," and the increase of "Revenue fines" in the past year which are debited under the foregoing head.

60. *Forest Revenue.*—The increase of Rupees 180-11-0, under Forest Revenue, is accounted

Faslis.	RS.	A.	P.
1271	0	0	0
1272	180	11	0
Increase...	180	11	0

for by the transfer from the Local Fund of the sums collected by the Forest Conservancy Department on Timber, &c., under the Licensing and Ticket system, to "3 Forest Revenue," subordinate to Land Revenue.—*Vide Board's Proceedings, 28th July 1863, No. 4,663.*

61. XV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE.—Of the net settlement Beriz of Rupees 37,34,895-12-1, a sum of Rupees 31,99,218-2-2 was realized within the Fasli year, leaving only a current arrear of Rupees 2,35,677-9-11, of which Rupees 2,11,126-5-0 has been subsequently collected up to 15th October 1863, leaving a net balance at the present dates

	RS.	A.	P.
Land Revenue.. ..	21,428	5	7
Miscellaneous	1,240	7	4
Income tax	584	6	8
Land Customs	1,298	1	4
	24,551	4	11

or up to the 15th October, of Rupees 24,551-4-11, a result which, as compared with the previous Revenue year, will, I trust, be considered very satisfactory. With the exception of the item of Land Customs, *vide* my observations in paragraph 63.

SETTLEMENT REPORT OF

62. XVI. DEMAND COLLECTION, AND BALANCE OF ARREARS.—The total arrears outstanding on the 1st July 1862, amounted to Rupees 4,69,926-15-0, of which deducting Rupees 4,44,083-9-5, being the amount since actually realized within the Faslis including the sum of Rupees 4,368-7-11 sanctioned to be written off, there remained Rupees 21,474-13-8 on the 1st July 1863.

63. XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, WITH AN ABSTRACT OF THE FASLIS AND HEADS OF REVENUE TO WHICH THEY BELONG.—The statement No. 13 exhibits the details of the accumulated arrears of Revenue embracing seven years, or from Fasli 1264 to 1271 inclusive.

64. A sum of Rupees 2,755-5-2 had been realized up to 15th October 1863, Rupees 12,614-11-10 were ascertained to be recoverable, and Rupees 6,104-12-8 were found, on strict inquiry, to be irrecoverable by reason of death, desertion, and the inability of the defaulters. I therefore solicit sanction for writing off the said sum of Rupees 6,104-12-8 in the accounts of this Collectorate. The Fasliwar particulars of these irrecoverable arrears are given in the following table:—

Faslis.	Land Revenue.			Micellaneous.			Income Tax.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1264	89	10	4	...	...	...	...	...	...	89	10	4
1265.....	386	4	2	...	...	...	...	...	...	386	4	2
1266.....	199	9	7	51	9	1	...	...	...	251	2	8
1267.....	138	9	1	66	14	0	...	...	...	205	7	1
1268.....	271	5	11	163	7	3	...	...	...	434	13	2
1269.....	249	1	4	28	8	7	...	...	...	277	9	11
1270.....	326	5	4	101	15	1	...	...	...	428	4	5
1271.....	3,824	3	0	131	7	1	75	14	10	4,031	8	11
	5,485	0	9	543	13	1	75	14	10	6,104	12	8

65. In my letter of the 14th February last, No. 43 A, I reported to the Board on the subject of a large sum of money, Rupees 1,298-1-4, missing from the Sayer Chowkey of Cottacoopum. This amount still appears as a balance in the item of "Land Customs," under the head "Demand, Collection, and Balance of all sources of Revenue," as pointed out in the margin of paragraph 62. Pending a reply to paragraph 4 of my letter above quoted, I am unable to credit the amount to "Profit and Loss." But I will again separately address the Board on the subject.

66. XVIII. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF

<i>Estimated value of the Property attached.</i>			
	Fasli 1271.	Fasli 1272.	
Real.. ..	3,085 15 0	4,719 14 7	
Personal	6,736 12 0	8,233 8 8	
Total	9,822 11 0	12,953 7 3	
<i>Value of Property actually sold.</i>			
Real	1,427 15 4	1,957 15 0	
Personal	138 2 6	501 3 7	
Total	1,566 1 10	2,459 2 7	

REVENUE.—The marginal Memorandum exhibits the amount for which coercive measures were employed in the collection of the revenue for Faslis 1271 and 1272; the value of the property eventually sold exceeds that in the preceding year by Rupees 893-0-9. Of late the provisions of Act XXXIX of 1858 have been put in force in this District as a measure really called for.

67. XIX. CHARGES.—In Statement No. 14 the particulars of gross collections and charges, together with per centage are exhibited; the gross collections amount to Rupees 39,43,301-11-7; the disbursement amounts to Rupees 3,38,976-7-6, leaving a balance of Rupees 36,04,325-4-1; the ratio of charges to Receipts has been exactly the same in the past two years, namely, 8½ per cent.

68. A few observations may possibly be expected in explanation of the fluctuations of the principal items under the head of Charges.

Faslis.			RS.	A.	P.
1271	..	..	17,287	9	11
1272	..	..	8,267	7	2
	Decrease...		9,020	2	9
Faslis.					
1271	..	..	831	15	9
1272	..	..	7,427	10	1
	Increase..		6,595	10	4
Faslis.					
1271	..	..	47,982	14	8
1272	..	..	60,419	8	7
	Increase..		12,436	9	11
Faslis.					
1271..	..	..	0	0	0
1272..	..	..	15,668	6	11
	Increase..		15,668	6	11

73. XX. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The new system of Village and Taluk accounts is found to work very satisfactorily.

74. XXI. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—From the Taluk Returns it does not appear that any land has been purchased or otherwise acquired in this District during the past Fasli by any Uncovenanted Officer employed in it, but I am of opinion that a very general practice obtains, of public servants purchasing lands in the name of their children or other relatives solely in view to meet the difficulty, and thus while ostensibly no lands have passed into the hands of our native public servants, it is my belief that several have acquired lands in the manner described; and I presume that such acquisition, though to all intents and purposes an evasion of the rules, cannot be dealt with as such, and is beyond the reach of legitimate interference; and if this be so the inference, I think, follows that the rule on the subject is practically inoperative and useless.

75. XXII. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—I have nothing to add to, or alter in, the testimony I bore in my last year's Report to the efficient and able co-operation of those of my European subordinates, who have been associated with me in the Administration of this District during the year under notice, and to that Report I must accordingly refer for my opinion of the Officers concerned. The arrival of my present Sub-Collector, Mr. Whiteside, is the only permanent change that has taken place in the Executive during the year, and his untiring energy and zeal in looking after the interests of his charge, have been marked by corresponding results in the improved state of things that has taken place in that part of the District immediately under his management, and which, for so long a time, had been without any resident Officer. Both my Native Deputy Collectors, respectively in charge of the Salt and the Treasury, are superior Officers, and both have rendered to me, on all occasions, valuable assistance. I may say the same of my Serishtadar, than whom I could not desire a better head ministerial servant. His experience and sound sense, combined with a thorough practical knowledge of everything pertaining to Revenue matters, peculiarly fit him for the post he occupies, and I have met with few Deputy Collectors who in my judgment are superior to him.

76. Of the Tahsildars in my District, I cannot say anything very favorable. The best undoubtedly is the last appointed, namely, "Vencatasoobiah" of Verdachellum. He has acquitted himself most creditably in every department of his office. Two Tahsildars have been pensioned since my last Report, and I hope others will soon follow; meanwhile I do not think it right to be too exacting or severe with the older servants, of whom it would be unfair to expect the same qualifications, and those enlarged views and habits of thought to which the Natives of the present day are able to attain under the very superior Educational advantages, which of late years have been available to all classes through the liberality of Government. But it is clear that all the old class of servants must, in time, give place to those so far more competent than themselves satisfactorily to discharge the functions which, in the present day, are required of an Officer filling the laborious and responsible post of Tahsildar, and for which, in my judgment, a thorough knowledge of the English language is an indispensable qualification.

77. The accompanying copy of the Report from my Sub-Collector, on the settlement of his Taluks, calls for no particular remark.

CUDDALORE,
19th October 1863.

(Signed) C. W. READE, Collector.

69. *Extra Revenue*.—This decrease arises from there having been no Deputy Collector or Establishment in the Inam Department during the year under review, the entire Inams of this District having been completed in last year.

70. *Sea Customs, Drawback*.—This item is always of a fluctuating nature, and calls for no special comment.

71. *Salt Coodivarum*.—The increase under this head is solely owing to the increased manufacture of salt during the season.

72. *Moturpha*.—This large sum, as already explained, is the re-payment to the payers of the amount erroneously collected from them.

SUB-COLLECTORATE.

1. I have the honor to submit my Report on the Settlement of the Land and other sources of Revenue of the Sub-division for Fasli 1272, accompanied with the prescribed Statements.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Jamabandi operations commenced on the 12th February, and were brought to a close on the 4th May; the number of working days being in Verdachellum 25 days, and Chellumbrum 26 days. In the Verdachellum Taluk the Settlement was, as usual, conducted in the Casbah Town, and in the Chellumbrum Taluk at Porto Novo.

3. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES AND PUTTAHS.—The number of villages in the Sub-division Taluks, with their various tenures as given in Statement No. 1, and during the year there have been no variations in them. Of the total number of 61,122 Land Revenue Puttahs, 7,144 Puttahs only were renewed owing to changes in Ryots' holdings; 2,016 Puttahs were issued in the Fasli under report, in excess of those granted in the previous year.

4. SEASON AND SANITARY STATE.—The season was decidedly more favorable than that of Fasli 1271. Four months of the Fasli had expired before I joined the District; but from inquiry, and from the periodical Returns received in my office, I learn that the south-west monsoon fairly set in at the commencement of the year, and the Ryots were enabled to cultivate on an extensive scale the earlier dry crops, which form the staple food of the poorer class. The later rains were also abundant and timely; and on the whole the Taluks were more favored during this year than in the last season.

5. The sanitary condition of the Sub-division was favorable. Cholera made its appearance in certain localities, but did not continue to rage for any length of time, or in a virulent form. I am glad to be able to report that the agricultural stock suffered this year considerably less than in the previous year.

No.	Grains.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
		Per Gr. RS.	Per Gr. RS.	Per Gr. RS.	Per Gr. RS.
1	White Paddy ..	165	154	...	11
2	Coarse do. ..	145	132	...	13
3	Cholum... ..	...	...	...	...
4	Kambu... ..	168	162	...	16
5	Horse gram ..	225	137	...	88
6	Raggy... ..	164	160	...	4

6. The scale of the prices of principal grains is given in the margin. During the year under review, the prices were less remunerative, and this is to be ascribed to a better

out-turn in the crops, and more especially to the timely fall of rain.

7. RYOTS' HOLDINGS.—The subjoined table shows the result of the holdings for the year :—

Items.		Extent.	Assessment.		
		Acres.	RS.	A.	P.
Holdings of the previous year...	...	2,82,123	10,79,482	4	11
Deduct land given up...	...	15,580	34,733	2	9
Deduction made in the assessment of land in consequence of the Survey and Settlement...	...	.....	1,57,256	14	2
Total deduction...	...	15,580	1,91,990	0	11
Remainder...	...	2,66,543	8,87,492	4	0
Lands taken up...	...	23,865	54,049	0	11
Total Holdings...	...	2,90,408	9,41,541	4	11
Waste remitted...	...	.....	.....	.....	.....
Remainder...	...	2,90,408	9,41,541	4	11
<i>Particulars.</i>					
Actual cultivation...	...	2,68,013	8,87,575	8	9
Waste charged...	...	22,395	53,965	12	2

It shows that the extent of the land held under Puttahs was Acres 2,90,408, assessed at Rupees 9,41,541, exclusive of Tirvajasti and Fasiljasti items. On comparing this result with the holdings of last Fasli, it is found that an extent of 8,285 Acres has been cultivated this year over and above the extent held in the previous year; this is attributable to the reduction, made in the rates

Faslis.	Extent.	Assessment.
	Acres.	RS.
1271.....	2,82,123	10,77,821
1272.....	2,90,408	9,41,541
	Increase.	Decrease.
	8,285	1,36,280

of assessment of the lands in the Chellumbrum and late Manargoody Taluks, and the consequent desire of the Ryots to extend their holdings. While there is this increase of 8,285 Acres in the extent of holdings there is, however, a decrease of Rupees 1,36,280 in the assessment, and this apparent anomaly is explained by the following Statement :—

Items.	Extent.	Assessment.		
	Acres.	RS.	A.	P.
Increase of cultivation.....	8,285	19,315	14	2
Gain by less remission granted during the year 1272 than in 1271.....	1,661	3	8
Total.....	20,977	1	10
<i>Deduct</i>				
Difference of Teerwah between the old and new rates of assessment in the Chellumbrum and old Manargoody Taluks newly settled, which sum, in 1271, was included in Enclosure B. to Statement No. 3 and then remitted in Statement No. 4.....	1,57,256	14	2
Net Decrease.....	1,36,279	12	4

SETTLEMENT REPORT OF

I found in the Chellumbrum Taluk, that the Ryots were generally laboring under the mistaken impression that if they made use of surplus Government water to raise wet crops on their dry lands, they would, for the future, render themselves always liable to the charge of Kusser or extra water cess on the dry lands on which the wet crop had been raised. This mistake I have carefully endeavored to dispel, and next season I have no doubt the revenue will be largely

increased in consequence. The extent of lands

Land resigned and taken up. given up in the Fasli under notice is less than that resigned in the previous year by Acres 1,153, assessed at Rupees 2,390-10-3. The extent of land newly taken up by the Ryots in the present year is less than that for the previous Fasli by Acres 13,118. The decrease in the lands given up is doubtless caused by the favorable impression made on the Ryots by the light rates of assessment introduced in Fasli 1271.

8. ACTUAL CULTIVATION.—The assessment of the lands cultivated during the year 1862-63 is Rupees 9,41,541, as shown in Enclosure A to Statement No. 3, which is less by Rupees 1,36,280 than the assessment for the previous year, against an increase of 8,285 Acres in the extent of lands cultivated during the year under reference. This discrepancy, similar to that pointed out in the preceding paragraph, is accounted for by the same particulars. There were, high freshes in the Coleroon and Vellar-rivers during the months of July, September and October and annexed is a tabular Statement showing, in comparison with the previous year, the extent of lands cultivated under these permanent sources of irrigation :—

Sources of Irrigation.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Coleroon.....	70,515	4,03,478	70,887	4,04,405	372	927	...	...
Vellar Annicut ...	13,446	81,880	14,443	98,201	997	16,321	...	...
Total.....	83,961	4,85,358	85,330	5,02,606	1,369	17,248	...	...

The increased cultivation of 1,369 Acres is solely owing to the favorable character of the season as already specified.

Items.	Extent.	Assessment.
	Acres.	Rs. A. P.
Dry... ..	18,609	37,047 4 0
Wet... ..	3,757	16,756 11 6
Garden	29	161 12 8
Total.....	22,395	53,965 12 2

9. WASTE CHARGED AND REMITTED.—The extent of waste lands together with their assessment is given in the margin, and no remission whatever was granted this year on account of Putcut waste. Indeed very few applications were made by the Ryots for remission on that

account. Where the Ryots actually applied for the indulgence, every possible inquiry was made and it was invariably found that the land had been left uncultivated, not owing to an insufficient supply of water, but from mere neglect on the part of the tenants, and the remission was accordingly withheld.

10. PARTICULARS OF REMISSIONS.—As will be seen from the Statement No. 4 there were no remissions granted on account of Shavi or withered crops. The remission under the head of Progressive Cowle is only Rupees 32-9-4; this is

Faslis.	RS.	A.	P.
1271.....	65	2	8
1272.....	32	9	4

Difference..... 32 9 4

owing to no fresh Cowles having been granted during the year, and to the circumstance of the Cowles granted during previous years having nearly run their time, and become liable to the payment of a larger portion of the full assessment. The reduction on account of the payment of fees to the village servants is Rupees 69,780, which exceeds the sum deducted for the same purpose in Fasli 1271 by Rupees 1,641. This is caused by an increase in the Beriz which brings with it a corresponding increase in the fees payable to the Village Officers. The other items of remission are of a permanent description, and

	RS.
* Occasional... ..	26
Fixed... ..	25,751
Fees to Village Officers, &c.	69,780
	95,557

call for no special remark. The total remissions, as per Statement No. 4,* is Rupees 95,557, which is less than the sum remitted in the year 1271 by Rupees 1,55,331. This decrease is chiefly caused by the introduction, in the Statement No. 4, in Fasli

1271, of Rupees 1,57,256, which, as has already been shown, is the difference of Teerwah between the old and new rates of assessment in the Chellumbrum and late Manargoody Taluks, and which was at the same time entered in Enclosure B to Statement No. 3. But as the accounts of the year under report, and the Cultivation returns were prepared according to the revised rates, the sum of Rupees 1,57,256, above referred to, has been omitted both in Enclosure B to Statement No. 3, and in Statement No. 4.

11. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—The figures in the annexed Statement exhibit, in comparison with Fasli 1271, the cultivation of Indigo, Sugar-cane, and Cotton, and it appears that the result during this year has been very favorable, the excess cultivation of all the three products amounting to 2,620 Acres, assessed at Rupees 18,153.

No.	Products.	Past Fasli.		Present Fasli.		Increase.		Decrease.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1	Sugar-cane.....	178	757	222	905	44	148	...	...
2	Cotton.....	35,280	70,772	37,425	88,649	2,145	17,877	...	...
3	Indigo.....	3,162	7,881	3,593	8,009	431	128	...	...
	Total.....	38,620	79,410	41,240	97,563	2,620	18,153	...	...

There has been a fall however in the cultivation of Ground-nut and Gingely seed, as shown in the margin, and this is mainly to be ascribed to those products being cultivated to a very limited extent in the Chellumbrum Taluk, where, in consequence of a continuous fall of rain from January to June, no dry land were available for such cultivation.

Fasli.	Acres.	Assessment.
1271.	6,744	15,729
1272.	5,037	11,419
Decrease....	1,707	4,310

SETTLEMENT REPORT OF

12. LAND REVENUE AND SUNDRY SOURCES IN COMPARISON WITH THE PREVIOUS YEAR.—Annexed is an Abstract Statement of the Land and Sundry sources of Revenue as compared with the previous year :—

	Items.	Past Fasli.		Present Fasli.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue.	Permanently settled...	...		...		...		...
	Not permanently settled.								
	Jodi of Shrotriem and Inam. ...	3,461	15 1	1,981	3 3	...		1,480	11 5
	Ryotwar...	8,80,820	4 2	9,06,110	1 6	25,289	13 4	...	
	Rents for one year...	...		...		...		...
	Do. for more than one year...	...		...		...		...
	Amani or division of produce...	...		...		...		...
	Inam commutation...	2	8 0	...		...		2	8 0
	Total...	8,84,284	11 3	9,08,091	5 2	25,289	13 4	1,483	3 5
	Miscellaneous...	3,804	15 6	11,056	4 3	7,251	4 9	...	
Total Land Revenue. ...		8,88,089	10 9	9,19,147	9 5	32,541	2 1	1,483	3 5
Net Increase...						31,057	14 8	...	
Sundry Sources.	Abkarry... ..	29,990	0 0	29,991	5 0	1	5 0	...	
	Moturpha... ..	5,615	10 0	4	13 3	...		5,610	12 9
	Stamp... ..	15,442	8 4	11,813	10 0	...		3,628	14 4
	Total Sundry Sources...	51,048	2 4	41,809	12 3	1	5 0	9,239	11 1
	Net Decrease...						9,238	6 1	
	Total Land and Sundry Sources ...	9,39,137	13 1	9,60,957	5 8	32,542	7 1	10,722	14 6
Income Tax...		7,797	9 0	3,419	7 0	...		4,378	2 0
Grand Total...		9,46,935	6	9,64,376	12 8	32,542	7 1	15,101	0 6
Net Increase...						17,441	6 7	...	

The decrease of Rupees 1,481 in the Jodi on Shrotriem and Inams, is caused by the quit-rent newly imposed on Sundry Inams having been transferred in the year under report to Statement No. 9, under the orders of the Board marginally noted; and the increase in the Ryotwar Revenue is to be ascribed to the favorable condition of the season, as I have already shown.

13. REMARKS ON SEVOY JUMMA, &c.—There is an increase of Rupees 7,851 under the head of Extra Revenue, and this is to be ascribed in the first place to lands cultivated, but not brought to account at the time of Jammabandi, and to the cultivation of Poramboke lands, or those required for special purposes; in the second place to the adjustment in the accounts of Woolegum fees undrawn by Village Officers; and thirdly, to the increased collection of Revenue fines to which I have carefully directed my attention.

14. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—Of the total net Land Revenue Beriz of 9,19,148 Rupees, a sum of Rupees 8,62,303 was collected within the Fasli; and out of the remainder, Rupees 56,845, a further sum of Rupees 51,492 has since been collected up to the 20th instant, leaving a balance of Rupees 5,353; and for the collection of this sum strict orders have been issued to the Sub-division Tahsildars, and it is expected that it will be collected in a very short time.

15. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—Under this head there was a sum of Rupees 1,45,519 remaining to be collected on the 1st July 1862, and out of this 1,40,588 Rupees have since been collected up to the 10th instant, the balance still outstanding being only Rupees 4,931. Struck with the length of period for which old arrears have been allowed

to remain in the accounts uncollected, and in many instances with no expectation of our ever being able to realize them, I made it my duty, when in course of settling each village, to inquire strictly into the causes of the old arrears if any were due; and where it appeared to me that the sum could not be collected, owing to the death, poverty or desertion of the defaulters, or other satisfactory causes, I entered in my Settlement Diary every such item as irrecoverable (afterwards duly communicated to the Tahsildars), and I have thus satisfied myself that the sum of Rupees 2,988, particularized in the subjoined table, was clearly irrecoverable, and I now recommend that it may be ordered to be struck off the accounts:—

Items.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1869.	Fasli 1270.	Fasli 1271.	Total.
Assessment of land subject to boundary disputes credited in the accounts of both the disputant villages.	...	...	2 12 1	...	4 13 8	22 26	19 11 4	158 3 5	207 11 0
Jodi on Shrotriem lands taken for public purposes...	...	...	...	...	...	...	...	147 12 9	147 12 9
Assessment on Tookry Maniem land in the Chellumbrum and late Manargoody Taluks.....	...	...	...	...	...	...	...	2,511 4 3	2,511 4 3
Do. charged on lands taken for the purposes of a channel.....	...	...	...	...	...	...	...	37 12 11	37 12 11
Do. due by Ryots who have died leaving no heirs and assets, or absconded, or became indigent.	1 1 4	...	2 6 3	8 12 3	9 3 0	27 9 0	6 10 9	28 2 11	83 13 6
Total...	1 1 4	...	5 2 4	8 12 3	14 0 8	49 11 6	26 6 1	2,883 4 3	2,988 6 5

Deducting this sum from the old arrears, there is still left a balance of Rupees 1,943, out of which Rupees 75-5-4 belong to Faslis 1264 to 1267; and, considering the length of time this small sum has already stood in the accounts, I beg to suggest whether it would not be advisable to solicit sanction for writing it also off the accounts.

16. EXTENT TO WHICH THE COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—Recourse was had to coercive measures for the collection of revenue to the extent shown below:—

Memorandum of property attached and sold for arrears of Revenue during 1272.

	Real.	Personal.
Estimated value of property attached ...	2,992	6,301
Value of do. sold... ..	1,395	402

This is to be ascribed to the Tax system hitherto followed in the Sub-division in the collection of revenue, and more especially to the enforcement of the provisions of Act XXXIX of 1858, which was introduced into the Sub-division Taluks in the month of July last, and is found to be a most valuable assistance to the local Revenue authorities in the collection of arrears from fraudulently disposed land-holders.

17. **WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.**—During the recent Jmabandi tour, I availed myself of every opportunity to see how the Village accounts were kept; and with comparatively few exceptions, I am glad to inform you that the Kurnums seemed to understand well the system of keeping their accounts, and attended to this portion of their duty regularly.

18. **LAND ACQUIRED BY PUBLIC SERVANTS.**—No lands have been acquired by the subordinates employed in the Sub-division during the year under notice. Mr. Anderson, who was lately appointed by you to act as Sub-Magistrate, and Superintendent of Sea Customs at Porto Novo, possesses 9 Cawnies of Puttah land in the vicinity of Porto Novo, assessed at Rupees 44-12-5.

19. The Jamabandi report is, perhaps, not the place for remark on the ordinary means of communication in the Sub-division; but I trust I may be excused in impressing upon you the great necessity that exists for some improvements of the track (it is not a road) between the important Town of Porto Novo, and the rest of the District. There is an excellent road a part of the way; but at the eleventh mile-stone from Cuddalore, and at the border of that Taluk, it stops abruptly, and from thence to Porto Novo there is a deep bed of Cotton soil and sand which is always extremely difficult, and in wet weather quite impassable for laden vehicles. I have lately traversed it both in a carriage, and on horseback, and feel sure that if you were yourself to drive over it, you would agree with me in the advisability for some assignment being made from the Local Fund during the next working season, for the improvement of the road to the chief Sea Port of the District. On this subject, however, I will again address you at length in a separate communication.

20. **REMARKS ON THE CONDUCT OF THE SUBORDINATES.**—In conclusion, I am glad to be able to place on record the high opinion I have formed of the character and abilities of my Serishtadar Sri Balaya, who joined my office nearly a year ago, and has shown himself thoroughly to deserve the high character for zeal, efficiency, and integrity he had earned from the experienced Officers under whom he had previously served. The settlement of the Sub-division this year was, from various causes, more difficult than usual, and I attribute the ease with which it was brought to a satisfactory conclusion very much to the praiseworthy efforts of Sri Balaya, who, I confidently expect to see, take a very high position in the service of Government.

Vencata Soobiah, the lately appointed Tahsildar of Verdachellum, has also given me much satisfaction by the efficient discharge of his duties in every branch. His Taluk was in a lamentable state of disorder when he took charge of it in January, and its condition will now bear favorable comparison with any other Taluk in the District. Under the late Tahsildar at this period of last year there was an outstanding balance of Rupees 12,466, but under the present Tahsildar there is now only a balance of Rupees 666, and no harsher measures of collection have been had recourse to than has been usual.

(Signed) W. S. WHITESIDE,
Sub-Collector.

(True Copy.)

CUDDALORE,
30th September 1863.

(Signed) C. W. READE,
Collector.

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the Revenue Settlement of this District for Fasli 1272 (A.D. 1862-63), accompanied by the usual Statements as per enclosed list.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE.—The following Statement shows the places at which the Settlement of the field-assessed villages was made, and the names of the several Officers by whom it was conducted :—

Name of the Officer.	Taluk.	Stations where Settlement was made.	Dates on which Puttahs were distributed.
T. Muttusami Aiyar, Deputy Collector 4th Class.	Tanjore Nirarambam villages.	Tiruvadi.....	27th and 28th February 1863.
	Do. Kadarambam do.	Vallam.....	25th and 26th May "
	Pattukottai.....	Pattukottai....	28th and 29th " "
	Mayaveram.....	Mayaveram....	16th April 1863. "
C. G. Plumer, Esq., Acting Sub-Collector.	Shealli.....	{ Shealli.....	1st May "
		{ Kaveripatam	4th " "
	Combaconum.....	Combaconum..	1st April "
A. R. Hutchins, Esq., Acting Head Assistant Collector.	Negapatam.....	{ Negapatam..	17th " "
		{ Kivalur.....	22nd " "
	Nannilam.....	{ Tirumarukal	24th " "
		{ Perulam.....	27th " "

3. PUTTAHS.—The total number of Puttahs under the Ryotwar settlement in this District for Fasli 1272 amounts to 39,668, of which there was no occasion for renewing 19,274. The number of Puttahs specified in Statement No. 1, with which the figures above given correspond, refers only to the field-assessed villages in the District; and the reason why the other classes of villages are not included therein, as directed by the Board, will be stated at length at the conclusion of this report, when replying to the several

* Miscellaneous Circular LXIX, dated 19th June 1863.

points noticed in the Board's review* of the Settlement Reports of the several Districts for Fasli 1271.

SETTLEMENT REPORT OF

4. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The variations in the number and tenure of villages during the year under report are shown in the subjoined tabular Statement :—

Items.		Number as it stood in Fasil 1271.	Number as it stood in Fasil 1272.	Increase.	Decrease.	Remarks.
Taraf or Government Villages.	Field-assessed... ..	1,818	1,818	...	...	Transferred from Olungu. 6
	Mottamfaisal... ..	2,832	2,852	20	...	Do. from Amani. ... 14
	Olungu rented, but not affected by price... ..	246	168	...	78	These were the villages belonging to His Highness the late Rajah, and which have been made over to his senior widow by order of Government.
	Do. affected by price. ...	13	3	...	10	Made over to the senior widow of the late Rajah... 3
	Grain rented... ..	43	6	...	37	Transferred to Mottam-faisal... .. 14
	Amani... ..	46	12	...	34	Made over to the senior widow of the late Rajah... 21
						<i>Deduct</i> 35
						Reverted from Olungu to this head... .. 1
						Net decrease... 34
		Total Taraf, or Government villages... ..	4,998	4,859	20 Net.	159 139
Inam Villages.	Shrotriem... ..	606	606	...	...
	Survamaniem... ..	381	381	...	...
	Fixed money rented... ..	47	47	...	...
	Permanently grain rented... ..	13	13	...	...
	Ardhamaniem or half-assessed.	5	5	...	...
	Poliapat... ..	251	251	...	...
	Mokassa villages belonging to the late Rajah of Tanjore... ..	...	139	*139	...	
	Total Inam, &c. villages... ..	1,303	1,442	...	...
	Towns not paying any revenue to Government... ..	26	26	...	...
	Jungle... ..	1	1	...	...
Suddhapal, or entirely waste... ..	4	4	...	...
Grand Total...		6,332	6,332	...	...

* These villages have been incorporated in Fasil 1271 with other Government villages under the different classes above mentioned, but have been since made over to the senior widow of the late Rajah during the past Fasil.

5. SEASON.—The season was decidedly one of the most favorable known in Tanjore for the past ten years. As will be seen by the subjoined comparative table of the Rain-fall during the past and the preceding two years, the south-west monsoon was more than usually copious, and was followed almost immediately by the north-east monsoon without that interval of drought which has more or less prevailed during a long series of years, and which has entailed so much anxiety for the safety of the whole wet cultivation of the District. In the course of the latter monsoon, the rain-fall was abundant and seasonable, though in the month of December somewhat more copious than necessary, and, combined with high freshes in the rivers, caused some injury to the young crops on low lands. The showers which fell in the month of March, April and May were also unusual and heavy, and to some extent damaged the Samba crop which yet remained to be reaped, as also the dry crops remaining on the ground, as Gingely seed, Dholi, &c. The freshes in the rivers were throughout ample and steady without at any time being excessive.

Months.	1860-61.	1861-62.	1862-63.
	I. C.	I. C.	I. C.
April... ..	0 43	2 18	0 0
May... ..	0 16	1 47	0 82
June	3 19	1 16	1 87
July... ..	1 54	2 68	3 92
August... ..	0 94	2 48	3 54
September... ..	2 29	7 4	7 99
	8 55	17 1	18 14
October... ..	11 94	1 54	5 72
November... ..	1 9	12 73	12 73
December... ..	12 2	1 17	12 81
January... ..	0 0	3 0	0 93
February... ..	0 42	5 74	2 12
March... ..	1 74	0 45	3 55
	27 21	24 63	37 86
Total...	35 76	41 64	56 0

6. The successive falls of showers in the months of March, April and May, followed up by the south-west monsoon, which in the present year has set in rather unusually early, have considerably affected the prospects of the present season. The rice fields instead of becoming thoroughly dried up and cracked during the hot season, so as to be in a condition to receive the deposit brought down by the first freshes, were hardened by the alternate succession of moisture and drought, and were further over-grown with grass, thus rendering the process of ploughing difficult and arduous. It is besides generally believed that the effects of moisture during the hot season are prejudicial to the fertility of the soil, and further the unusually heavy floods, which came down in the latter part of June, caused a considerable number of breaches in the river banks by which the young plants of the early dry crops were to some extent destroyed.

7. SANITARY CONDITION OF THE DISTRICT.—The past year was, however, by no means a healthy one. Owing to the lengthened duration of the cold season, and the prevalence of the north-east wind, sickness, particularly fever and cholera, existed to a considerable extent, and produced a larger amount of mortality than has happened for several years. Small-pox also prevailed to some extent, but mortality from that cause was comparatively small. A state of the season like the past is, however, not unfavorable to cattle, and mortality among them was limited.

Faslis.	Successful.	Unsuccessful.	Total.
	No.	No.	No.
1271.. ..	17,854	633	18,487
1272.. ..	17,096	441	17,537
	Decrease.		950

8. VACCINATION.—The number of people vaccinated during the past year, as compared with the preceding one, is shown in the margin, with the proportion of cases which proved unsuccessful. As usual, the proportion

SETTLEMENT REPORT OF

of these is very small (being about $2\frac{1}{2}$ per cent.), but I fear that much reliance cannot be placed on the accuracy of these Returns. I am, however, still inclined to think that the benefits of vaccination, though slowly, are gradually becoming better appreciated.

	Per Kalam of Paddy.		
	RS.	A.	P.
Standard price	0	7	$8\frac{3}{4}$
Commutation price of Fasli 1271.....	1	1	$9\frac{3}{4}$
Do. do. of Fasli 1272.....	0	13	$10\frac{1}{4}$
Increase above the Standard.....	0	6	$1\frac{1}{2}$
Per centage.....	$79\frac{1}{4}$		
Decrease below last Fasli.....	0	3	$11\frac{3}{4}$
Per centage.....	$22\frac{1}{8}$		

9. PRICES.—The average rate of the commutation price as fixed for the year under report, according to the current selling prices of grain in villages, was Annas, 13, Pie $10\frac{1}{4}$ per Kalam, which, though $22\frac{1}{8}$ per cent. below that of the preceding year, is still $79\frac{1}{4}$ per cent. about the standard Jumabundy rate as will be seen from the marginal table.

10. The considerable fall in the prices below those of the preceding year, is attributable

in a great measure to the favorable nature of the season, but partly also to the diminished exports of grain by sea during the last two years. These latter have, however, again increased since the month of April last, and considerable quantities of paddy are now being shipped to Ceylon. From this cause, and owing also to the destruction of the early Punsei crops of this year during the late high flood noticed in paragraph 6, the price of paddy has latterly rapidly risen, it being just now Rupee 1-4-0 per Kalam, or $44\frac{1}{4}$ per cent. above the average price above specified.

11. This commutation rate is, however, in my opinion, not a fair criterion of the real

Faslis.	Per Madras Garce.			Per Tanjore Kalam.		
	RS.	A.	P.	RS.	A.	P.
1262.....	58	4	2	0	8	$0\frac{7}{10}$
1263.....	84	10	11	0	11	$8\frac{3}{10}$
1264.....	95	3	6	0	13	$1\frac{1}{10}$
1265.....	95	15	11	0	12	$11\frac{7}{10}$
1266.....	86	7	6	0	11	$11\frac{6}{10}$
1267.....	102	5	7	0	14	$1\frac{1}{10}$
1268.....	160	7	1	1	6	$1\frac{1}{2}$
1269.....	104	0	7	0	14	$4\frac{3}{10}$
1270.....	129	9	0	1	1	$10\frac{2}{10}$
1271.....	143	13	2	1	3	$7\frac{1}{2}$
1272.....	129	8	4	1	1	$10\frac{1}{10}$
Average of the ten years from Fasli 1263 to 1272.				0	15	$6\frac{3}{10}$
Increase above Fasli 1272..				0	7	$6\frac{1}{2}$
Per centage..				$93\frac{1}{10}$		

bearing of prices on the bulk of the population, as it has for its basis the average only of Ryots' sales to grain dealers in villages, and this during a period of only seven months of the year from November to May, and from which the months in which grain rises to its highest are altogether excluded. I would, therefore, in the following observations on the subject of prices, advert to the merchants' town prices, as entered in the monthly Statements of Demand, Collection and Balance. These, for the second sort paddy, as they ranged during the past 11 years, including that under report, are shown in the margin with an average struck for the ten years from Fasli 1263 to 1272. This average, it will be seen, is $93\frac{1}{10}$ per cent. above the price which ruled in Fasli 1262, the year immediately preceding the ten years thus taken into calculation.

12. Making due allowance for the vicissitudes of season, as also for increased exports by sea, a very large proportion of the increase remains still to be accounted for. It must, however, be borne in mind, that this rise is not confined to cereal grains or to agricultural produce only, for the prices of all other articles of food, and in fact of all the necessaries as well as of the luxuries of life, into the cost of which labor enters to any considerable extent, have steadily risen in almost the same ratio. Again, the rise is not restricted to any particular District or Districts, but has taken place throughout the whole Presidency.

13. Such being the case, it appears to me that the bulk of the rise in the prices can be attributed to nothing else but the generally increased and increasing wealth of the people, and more especially of the lower classes, with the consequent increased circulation of money, and which has had the effect of reducing its value.

14. The operations of the Railway and the Public Works Departments, as also emigration to Ceylon, have in no small measure enhanced the wages of labor, and these, added to the trade in Cotton which has of late become so very lucrative, have in the aggregate all had their effect in elevating the condition both of the laboring and mercantile classes.

15. As regards the laboring classes, the change in their condition is visibly palpable. Many of those who formerly lived on dry and coarser grains, now generally consume rice, and the classes of artisans and workmen, who in their habits of living were formerly not much above ordinary laborers, have now generally adopted the more expensive ways of living peculiar formerly only to the higher classes of the natives.

16. WAGES.—With regard to the inquiry* made by Government relative to the wages of agricultural labor, I would beg to state that in Tanjore the system of labor, by which cultivation is conducted, is of three kinds, viz.,

1st, by Purakudies or hereditary tenants.

2ndly, by Pannais, and

3rdly, by ordinary or day coolies.

17. The first is the system of cultivation by Purakudies or under-tenants, who are paid a certain proportion termed "Waram" on the gross out-turn. This on an average is 25 per cent., and includes the expenses of seed grain and all other charges. This is the system which prevails to the largest extent in this District.

18. The second is the system of cultivation by means of Pannais, or laborers permanently attached to the service of the Mirassidars, and who are in fact their serfs. They have small pieces of land allotted to them for their free use and enjoyment, and further receive money allowances and presents in various shapes on occasions of marriage, the birth of a child, and such like occasions, and which are claimed and paid as matters of right, at fixed rates. In addition to these, they are paid for the period they are actually employed in agricultural operations daily wages at the rate of $\frac{1}{4}$ this of a merakal, or half a Madras measure of grain per day.

19. The third system of cultivation is that by coolies employed temporarily for daily hire, and who are not permanently attached to the Mirassidars. These coolies are paid generally a merakal of grain per day. This mode of cultivation is carried on to a very limited extent, but such coolies are occasionally, though rarely, employed at the same rate of hire to assist the Pannai laborers, as also the Purakudies, their hire in the latter case being paid by the Purakudies out of their Waram.

20. It will be thus seen, that except in the case of the special allowances paid to the Pannais, the rates of which have, however, also risen in proportion to the rise in the prices of the necessaries of life, the wages of agricultural labor are paid in kind, and that the increase in the price of food cannot and does not therefore affect the condition of the agricultural laborers. These grain wages, however, owing to the present increased demand for labor, have in some cases somewhat risen. Sometimes the hire for agricultural labor is paid also in money, but this practice is very rare, and where it obtains, the rates of hire are now doubled. On the whole, the condition of agricultural laborers has doubtless improved under the influence of high prices, and from what has been stated in paragraphs 12 to 15 above, it will be seen that such is no less the case with all other classes of laborers, whose wages have fully kept pace with the enhanced prices of food. In fact, I think it may be said that it is the improved condition of the lower classes of the people generally which in a considerable degree has brought about the steady increase in prices.

21. RYOTS' HOLDINGS.—The following Statement shows the dittam, the actual cultivation, waste charged to the Ryots, and remissions given in the year under report, as compared with last Fasli :—

SETTLEMENT REPORT OF

Items.	Number of Villages in garden.	Fasli 1271.		Fasli 1272.		Difference.				Remarks.
		Extent.	Beriz.	Extent.	Beriz.	Increase.		Decrease.		
						Acres.	Rs.	Acres.	Rs.		Extent.	Beriz.	Extent.	Beriz.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	
1. Standard gross Dittam... ..	4,859	9,92,682	40,67,195	10,09,144	41,15,196	16,462	48,001	...	...
2. Deduct gross Waste... ..	...	86,725	1,79,869	76,672	1,69,608	...	...	10,053	10,261	
3. Cultivation.....	...	9,05,957	38,87,326	9,32,472	39,45,588	26,515	58,262	...	...
4. Add Casuri Banger charged against the Ryots.....	...	70,367	1,41,162	70,749	1,54,610	382	13,448	...	...
Total.....	...	9,76,324	40,28,488	10,03,221	41,00,198	26,897	71,710	...	...
5. Nattuppal.....	...	7,412	30,146	623	2,013	...	...	6,789	28,133	
6. Short produce.....	...	...	152	...	...	...	...	...	152	
7. Cowle Remission.....	...	6	2,185	...	86	...	...	6	2,039	
8. Stalakammi.....	...	2,658	4,250	496	1,389	...	...	2,162	2,861	
Total Remission.....	...	10,076	36,733	1,119	3,488	...	...	8,957	33,245	
Net Jummabundy.....	...	9,66,248	39,91,755	10,02,102	40,96,710	35,854	1,04,955	...	...

The figures entered in Columns 3 and 4 are exclusive of the villages which were made over to the senior widow of His Highness the late Rajah of Tanjore during the year under report, and will not therefore tally with those appearing in the last year's Report.

The figures entered in Columns 3 and 4 are exclusive of the villages which were made over to the senior widow of His Highness the late Rajah of Tanjore during the year under report, and will not therefore tally with those appearing in the last year's Report.

22. From the foregoing Statement, it will be seen that there is an increase of Rupees 48,001 in the dittam above the preceding year, which result is obtained from a gross increase of Rupees 66,191 in the extent of cultivation, and a gross decrease of Rupees 18,190 on account of lands given up, &c. This increase is due partly to the decidedly favorable character of the season, coupled with the additional inducement offered by the recent extension of the Mottamfaisal Settlement to the Olungu villages, but I am of opinion that a considerable portion of this, probably not less than one-half, consists of the assessment on lands cultivated in the Olungu villages recently converted into Mottamfaisal, which were included in the extent of the Olungu standard, but in excess of the Paimash dittam. As the Board are aware, the Mottamfaisal Settlement was based

Faslis.	Extent.	Assessment.
	Acres.	RS.
1263.. ..	1,653	6,193
1264.. ..	1,869	6,771
1265.. ..	4,574	11,826
1266.. ..	7,525	19,024
1267.. ..	4,655	14,033
1268.. ..	4,372	16,609
1269.. ..	6,062	19,635
1270.. ..	5,369	26,754
1271.. ..	15,874	48,087
1272.. ..	20,329	66,191

on the extent of lands as entered in the Paimash or Survey accounts, and the lands cultivated in excess of that limit are being gradually brought to account. This view is borne out by the fact that since the introduction of the Faisal Settlement, there has been a progressively large increase year by year, as will be seen from the marginal table showing the amount of extra cultivation brought to account annually during the last ten years.

* Faslis.	RS.
1267.. ..	3,60,315
1268.. ..	8,66,408
1269.. ..	1,66,110
1270.. ..	1,56,606
1271.. ..	77,207
Total..	16,26,646
Average..	3,25,329
Fasli 1272..	18,457
Decrease..	3,06,872

23. REMISSION.—The following Statement shows the amount of remissions granted under different heads, and in the different classes of villages, from which it will be seen that the aggregate amount remitted during the year under report was only Rupees 18,457, being Rupees 58,750 below that of the last Fasli, and no less than Rupees 3,06,872 below the average of the past five years.* This very favorable result is attributable partly to the nature of the season and partly to the more rigid attention

which the subject of remissions has of late received, and the strict scrutiny to which applications for the same are now subjected. The decrease in the year under report is, however, very remarkable, and much credit is, I conceive, due to Mr. Morris, the late Acting Collector, for the pains he has taken in the matter:—

Items.	Waste.	Shavi.	Stalakammi.	Cowle remis- sions.	Total.
	RS.	RS.	RS.	RS.	RS.
Mottamfaisal... ..	8,057	1,550	.....	49	9,656
Olungu unaffected by current prices... ..	34	.....	.....	.....	34
Field-assessed or Ryotwar... ..	6,877	464	1,388	38	8,767
Total...	14,968	2,014	1,388	87	18,457
				Fasli 1271...	77,207
				Decrease.	58,750

24. In pursuance to instructions contained in the Board's Miscellaneous Circular, No. LXIX, the various items comprising the three heads, subordinate to Land Revenue marginally noted, have been carefully classified under their

"Ryotwar Sundry Items,"
"Land Revenue Miscellaneous," and
"Forest Revenue."

SETTLEMENT REPORT OF

	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sundry items..	97,342	71,879	..	25,463
Miscellaneous..	35,351	50,184	14,833	..
				RS.
* Fish rent... ..	..	..	..	13,637
Chank rent ... ..	..	..	..	1,000
Chayaroot rent...	..	..	..	230
				14,867

proper heads, and entered in Statement No. 9, and copious notes have been entered at the foot of the Statement in elucidation of such of the items as call for remark. There is a decrease of Rupees 25,463 under the head of "Sundry items" with an increase of Rupees 14,833 under that of "Miscellaneous." The decrease in the former arises from the three* items noted in the margin having been transferred to the head "Miscellaneous," and certain items belonging to Mokhasa villages having been made over to Her Highness Kamakshi Bayi Sahiba, senior widow of His Highness the late Rajah.

	RS.
Transferred from the head of Sundry items.....	14,867
Extra cultivation not included in the Jumma-bundy...	8,021
Ardhamanem assessment transferred from head of Jodi	3,853
	26,771

The increase under the latter head, is the net result arising from a gross increase of Rupees 26,771, consisting of the items shown in the margin, and a gross decrease of Rupees 11,938 distributed over numerous sundry items. The head of Forest Revenue needs no remark.

25. CULTIVATION OF SPECIAL PRODUCTS.—The following Statement exhibits the extent of land cultivated with Sugar-cane, Cotton and Indigo in Fasli 1272 as compared with the preceding year. This Statement needs no comment :—

Products.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Sugar-cane... ..	445	3,160	461	2,018	16	.....	.....	1,142
Cotton..... ..	2,153	2,728	2,107	2,249	.....	.....	46	479
Indigo..... ..	2,941	4,779	2,731	5,385	.....	606	210	.....
Total...	5,539	10,667	5,299	9,652	16	606	256	1,621
						Net...	240	1,015

The Board are fully aware, that the Tanjore soil is not particularly favorable to the cultivation of special products, and that at any rate the Tanjore Ryot is most averse to the giving up of his favorite paddy. The anomaly observable in the table of an increase in the extent of cultivation with a decrease in the amount of assessment, arises from the fact that lands bearing lower rates of assessment have been cultivated with these products, while these bearing higher rates have reverted to other kinds of cultivation.

26. GENERAL RESULT OF THE LAND REVENUE SETTLEMENT.—Subjoined is a general Comparative Statement of the result of the Land Revenue Settlement for the two Faslis 1271 and 1272.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkush on Poliaputs or permanently settled estates.	32,025	31,434	.....	591
Ryotwari Settlement.	42,03,427	41,63,963	.....	39,464
Jodi on Shrotriems, &c.....	92,845	92,998	153	.....
Amami..... ..	11,255	5,168	.....	6,087
Redemption of quit-rent on Inams.....	118	...	.....	118
Forest Revenue..... ..	...	1,180	1,180	.....
Miscellaneous... ..	35,351	50,185	14,834	.....
Total...	43,75,021	43,44,928	16,167	46,260
			Net...	30,093

27. The decrease of Rupees 39,464, under the head of "Ryotwar," results from a gross decrease of Rupees 1,47,583, and a gross increase of Rupees 1,08,119 as particularized below :—

Gross Decrease.

	RS.	
Revenue of villages made over to Her Highness Kamakshi Bayi Sahiba...	1,30,471	
Decrease from prices in Olungu and grain rented villages...	2,245	
Amount of items transferred to the head of "Miscellaneous Revenue."	14,867	
		1,47,583

Gross Increase.

From increased cultivation, &c...	49,369	
From the reduced amount of remissions	58,750	
		1,08,119

Net decrease...39,464

The decrease of Rupees 6,087 in Amani arises from certain villages belonging to the late Rajah of Tanjore, and which stood under this head, having been made over to Her Highness Kamakshi Bayi Sahiba. The increase under the head of "Miscellaneous," has already been accounted for in connection with the decrease under the head of "Ryotwar," and the variations under other heads are too insignificant to call for explanation.

28. RESULT OF THE SETTLEMENT OF ALL SOURCES OF REVENUE.—The following general Abstract exhibits in one view the result of the settlement of land and other sources of Revenue for the Fasli under report, as compared with the preceding year:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.	43,75,021	43,44,928	16,167	46,260
Abkarry.....	3,12,400	2,88,365	...	24,035
Income Tax...	1,13,354	83,197	...	30,157
Sea Customs... ..	2,97,789	2,79,514	...	18,275
Land Customs...	54,351	59,789	5,438	...
Salt.....	8,48,278	9,06,619	58,341	...
Stamps...	3,64,706	2,58,782	...	1,05,924
Total... ..	19,90,878	18,76,266	63,779	1,78,391
Grand Total...	63,65,899	62,21,194	79,946	2,24,651
			Net...	1,44,705

Faslis.	RS.
1271.....	3,12,400
1272.....	2,88,365
Decrease..	24,035

* Board's Proceedings 26th September 1862, No. 6,487.

+ Board's Proceedings 8th July 1863, No. 4,145.

1272, on account of the collections made in Fasli 1271, being in excess of the rent as now fixed.

Faslis.	RS.
1271	1,13,354
1272	83,197
Decrease...	30,157

31. SEA CUSTOMS.—The decrease of Rupees 18,275 under this head is the net result of a

Faslis.	RS.
1271	2,97,789
1272	2,79,514
Decrease...	18,275

gross decrease of Rupees 45,052 in the Import duty, arising from the diminished importation of Railway stores and Betelnuts, and from the reduction of duty on piece goods and twist under Act XI of 1862, counter-balanced, however, by an increase of Rupees 26,777 in the exports of grain, piece goods, and sundry other articles.

29. ABKARRY.—The decrease under this head has arisen chiefly from the amount of the Abkarry farm of the Nannilam Taluk having been reduced* by the Board from Rupees 52,100 to Rupees 40,000, as also from a further reduction† having been made in the demand of Fasli

30. INCOME TAX.—The decrease under this head is due mainly to all incomes under Rupees 500 having been exempted from assessment under Act XVI of 1862.

gross decrease of Rupees 45,052 in the Import duty, arising from the diminished importation of Railway stores and Betelnuts, and from the reduction of duty on piece goods and twist

SETTLEMENT REPORT OF

32. LAND CUSTOMS.—The increase of Rupees 5,438 in the collection of Land Customs, is

Faslis.	RS.
1271.....	54,351
1272.....	59,789
Increase...	5,438

owing chiefly to the increased importation of Betelnuts from, and the increased exportation of Coconut oil to, the French Settlement at Karrikal.

33. SALT.—Of the increase of Rupees 58,341 under this head, a portion of about one-half,

Faslis.	RS.
1271.....	8,48,278
1272.....	9,06,619
Increase...	58,341

or Rupees 28,000 is due to increased sales in the Salt Depôts in the Neidavasal division, which, in consequence of a failure in the supply in the neighbouring Depôt of Killai in South Arcot during the year under report,

were to a considerable extent resorted to by the Salt merchants of that District. The other portion of the increase, viz., Rupees 30,000, is due to increased facilities afforded to the trade by the Railway. It will be observed that the sales at the Negapatam Depôt, on which the whole influence of the Railway has been brought to bear, exhibit a total increase of Rupees 2,21,374 over those of the preceding year; but as will be seen from the subjoined Statement, by far the greater portion of this increase has been obtained only by a corresponding decrease in the sales at the other Depôts, and the increase fairly attributable to the Railway is consequently only Rupees 30,000 as above specified.

34. During the year under report, every possible encouragement has been given to the Railway trade; some of the southern Depôts, in view to the disposal of the salt remaining at Depôts ordered to be done away with, were virtually shut up, thereby diverting the natural course of trade. In contravention of the rules hitherto strictly observed of not selling the new salt until the stock of the old salt is exhausted, the article manufactured at the time has been sold at Negapatam to the Railway traders alone, while all sales to local dealers have been confined to the old salt, and which was far inferior in quality. Notwithstanding all these facilities, it will be seen that the increase has only been of Rupees 30,000, or about $3\frac{1}{2}$ per cent. in the aggregate over the sales of the preceding year, and I conceive, therefore, that until the Great Southern of India Railway is connected with the Madras Railway, by the proposed branch line from Trichinopoly to Errode, the anticipations which have been held out as to a large increase in our salt sales will scarcely be realized.

Name of Divisions.	Fasli 1271.	Fasli 1272.	Difference.					
			Increase.			Decrease.		
	RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.		
Arasanagari... ..	99,393 12 0	38,690 7 0	.....			60,703 5 0		
Sendalai... ..	69,830 9 6	1,28,869 14 0	59,039 4 6			.....	
Adrampatam... ..	3,83,974 12 0	1,94,463 0 0	.....			1,89,511 12 0		
Negapatam... ..	1,79,188 8 7	4,00,562 11 0	2,21,374 2 5			.....	
Neidavasal	1,14,395 13 0	1,42,429 8 0	28,033 11 0			.....	
Total...	8,46,783 7 1	9,05,015 8 0	3,08,447 1 11			2,50,215 1 0		
Sold to French Government.	1,363 5 5	1,499 13 1	136 7 8			.....	
Miscellaneous... ..	131 10 9	103 8 3	.....			28 2 6		
Total...	8,48,278 7 3	9,06,618 13 4	3,08,583 9 7			2,50,243 3 6		
		Net...	58,340 6 1			.....	

N. B.—The increase of Rupees 59,029 in the Sendalai Division has arisen from all sales in the Adrampatam, and wholesales in the Arasanagari Divisions having been stopped, with the view of clearing the stock in the three stations belonging to the Sendalai Division, which were to be abolished, thus increasing the sales in the Division last mentioned. The indirect conse-

quence which this measure produced at the same time was to direct a considerable portion of the trade to Negapatam instead of to the stations intended, and hence a very large falling off in sales in Adrampatam and Arasanagari, amounting to Rupees 2,50,215, counter-balanced only by an increase of Rupees 59,039 in Sendalai.

35. STAMPS.—The large decrease in this branch of the Revenue is attributable entirely to the unusually large demand for stamps caused in Fasli 1271 by the Law of Limitation, and which exceptional cause did not exist during the year under report.

Fasli.	RS.
1271	3,64,706
1272	2,58,782
Decrease....	1,05,924

36. COLLECTIONS, CURRENT.—The aggregate demand on account of the year under report, including all sources of revenue, amounted to Rupees 62,21,194, of which Rupees 61,64,395 were collected within the Fasli, leaving at its close a balance of only Rupees 56,799, bearing a per centage of about nine-tenths on the total demand. This balance has been reduced by subsequent collections up to the 15th instant to Rupees 23,137, as will be seen from the following Statement, thus exhibiting a result which, I think, cannot fail to be satisfactory, and indicative of the prosperous condition of the District :—

Items.	Total demand.	Collections within the Fasli.	Balance.	Subsequent collections up to 15th Aug. 1863.	Remainder.
	RS.	RS.	RS.	RS.	RS.
Land Revenue.					
Poliput or Permanently settled.....	31,434	31,434	...	...	...
Ryotwari.....	41,63,963	41,32,639	31,324	24,181	7,143
Jodi on Shrotriems, &c.....	92,998	89,238	3,760	220	3,540
Amani.....	5,168	5,131	37	37	...
Forest Revenue.....	1,180	1,098	82	82	...
Miscellaneous.....	50,185	49,234	951	403	548
Total.....	43,44,928	43,08,774	36,154	24,923	11,231
Sundry Sources of Revenue.					
Abkarry.....	2,88,365	2,81,199	7,166	5,812	1,354
Income tax.....	83,197	71,826	11,371	822	10,549
Sea Customs.....	2,79,514	2,79,514	...	...	...
Land Customs.....	59,789	57,793	1,996	1,996	...
Salt.....	9,06,619	9,06,619	...	...	...
Stamps.....	2,58,782	2,58,670	112	109	3
Total.....	18,76,266	18,55,621	20,645	8,739	11,906
Grand Total.....	62,21,194	61,64,395	56,799	33,662	23,137

37. ARREARS.—The total amount of arrears outstanding on account of previous years, was Rupees 1,62,466 as shown in Statement No. 13, of which Rupees 42,114 were realised during the Fasli under report, and another portion, viz., Rupees 99,090, was remitted under the orders of Government noted in the margin, thus leaving at the close of the year under report an outstanding balance of Rupees 21,262. Of this, Rupees 10,131 are due on Mokhasa villages lately made over to the senior widow

	RS.
Extract Minutes of Consultation, 22nd July 1859.	902
Government Proceedings, 1st September 1862....	46,339
Do. 30th April 1863.....	51,849
	<u>99,090</u>

of the late Rajah, and as these arrears no longer form part of Government dues, they can be written off the books of this office, and for which I beg the Board will obtain the sanction of Government. Another portion, viz., Rupees 541, will have to be written off as soon as the remaining three Olungu villages in the District are also converted into Mottamfaisal settlement, thus

SETTLEMENT REPORT OF

Faslis.	Rs.
1268.....	1,411
1269.....	382
1270.....	128
1271.....	8,669
Total.....	10,590

reducing the net balance outstanding on account of arrears to the small sum of Rupees 10,590, due for the several years preceding that under report as shown in the margin.

Rigorous measures will be taken for the recovery of such portion of this balance as, on investigation, may be found to be recoverable, and a report will shortly be made regarding the remainder in view to its being remitted.

38. **VALUE OF PROPERTY SOLD FOR ARREARS OF REVENUE.**—The subjoined Abstract shows the extent to which coercive process was employed in the realization of Land Revenue during the year under review, as compared with the preceding year, from which it will be seen that while the value of property attached was less than one-third of that of the last year, the value of property actually sold was nearly six times as much as in last year.

Faslis.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1271... ..	32,278	18,926	52,204	447	1,195	1,642
1272... ..	11,815	3,464	15,279	8,872	582	9,455

39. **RECEIPTS AND CHARGES.**—The following tabular Abstract shows the actual Receipts and Charges under different heads during the year under report, as compared with the results of the preceding year, from which it will be seen that there is in the aggregate a decrease of Rupees 2,37,837 in Receipts, with a very considerable increase of Rupees 7,44,339 in Charges :—

Items.	Receipts.		Charges.		Per centage of charge on Receipts.	
	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.
	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>						
Current including Miscellaneous.....	43,31,427	43,08,774	5,83,364	13,28,988	13 $\frac{1}{2}$	30 $\frac{5}{8}$
Arrears of do.....	1,43,705	42,114				
Total.....	44,75,132	43,50,888	...	...	...	...
<i>Sundry Sources of Revenue.</i>						
Abkarry.....	3,22,216	2,84,412	..	...	...	...
Income Tax	1,02,252	95,463	2,677	1,993	2 $\frac{5}{8}$	2 $\frac{6}{8}$
Sea Customs.....	2,97,789	2,79,514	8,408	10,518	2 $\frac{3}{4}$	3 $\frac{4}{8}$
Land Customs.....	59,013	60,514	2,900	2,871	4 $\frac{5}{8}$	4 $\frac{3}{8}$
Salt.....	8,48,456	9,07,316	63,318	74,078	7 $\frac{3}{4}$	8 $\frac{1}{8}$
Stamps.....	3,70,090	2,59,004	24,768	13,326	6 $\frac{1}{6}$	5 $\frac{9}{64}$
Grand Total.....	64,74,948	62,37,111	6,85,435	14,31,774	10 $\frac{5}{8}$	22 $\frac{6}{8}$
Decrease.....	...	2,37,837	Increase...	7,46,339	...	...

40. **RECEIPTS, LAND.**—Under the head of Land Revenue, there is a decrease of Rupees 1,01,691 in Receipts on account of arrears, and of Rupees 22,653 in those on account of the Current Demand. The former is owing simply to the smaller amount of arrears which remained to be collected, and the latter represents the difference between a gross decrease of about Rupees 1,20,000, on account of villages made over to Her Highness Kamakshi Bayi Sahiba, and a gross increase of about Rupees 97,000, arising from extended cultivation, and a smaller amount of remissions.

41. **ABKARRY.**—Under the head of Abkarry, there is a decrease of Rupees 37,804, made up of the three following items, viz.,

	RS.
1st. Reduction made in the farm of the Nannilam Taluk.....	24,200
2nd. Portion of demand not realised.....	3,804
3rd. Decrease on collections on account of arrears of former years, arising from there having been less arrears to collect.....	9,800

42. **INCOME TAX.**—The decrease under the head of Income Tax, viz., Rupees 6,789, represents the assessment on incomes exempted under Act XVI of 1862, counter-balanced by an increase in collections on account of arrears.

Salt, Sea Customs, &c.

The same remarks apply to the variations in receipts under the other heads, viz., Sea Customs, Land Customs, Salt, and Stamp Revenue, as are given in paragraphs 31 to 35 above, in reference to the settlement of "Demand" on account of these heads of Revenue.

43. **CHARGES, LAND.**—The very large increase of Rupees 7,45,624 in Land Revenue charges, arises chiefly from the sum of Rupees 7,52,260 having been paid to Kamakshi Bayi Sahiba on account of the mesne profits of the villages belonging to his Highness the late Rajah. Further, a sum of Rupees 26,000 has been disbursed on account of the arrears of salary due to the Nat Kurnums' Establishment, thus making up with certain other small items an aggregate increase of Rupees 7,78,260, which, minus the sum of Rupees 34,691, consisting of a decrease in salaries paid to European Officers, and payments made to Pagodas, &c., represents the net decrease above specified.

44. **SALT.**—The increase of Rupees 10,760 in Salt charges, arises chiefly from a larger quantity of salt manufactured, and consequently a larger amount of Kudivarum paid during the year, as also the salary of the Deputy Collector hitherto erroneously included under Land Revenue charges having now been transferred to this head.

45. **STAMPS.**—The increase in Stamp charges is owing mainly to an increased amount of Stamp duty refunded on account of suits withdrawn, and the number of which was larger in the past year in proportion to the unprecedentedly large number of suits filed previous to the date on which the new Law of Limitation came into operation.

The variations under the other heads of Charges are too inconsiderable to call for special notice.

	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	No.	A.	No.	A.	No.	A.	No.	A.
Acquired by purchase ...	734	7	96	...	62	...	...	...
Do. by inheritance.	13	1	18	...	15	...	...	...
Total.....	237	8	114	...	77	...	...	...

Miscellaneous Circular, No. LXIX.

46. **ACQUISITION OF LANDS BY PUBLIC SERVANTS.**—The extent of land acquired by Public Servants during the year under report, is shown in the Statement entered in the margin, and calls for no remark.

47. Having thus concluded my report on the subjects usually belonging to the settlement report, I will now proceed to reply to such of the points noticed in the Board's Circular, containing their review of the reports from the several Districts for Fasli 1271, as refer specially to Tanjore.

48. With reference to Clause 1, paragraph 5, and paragraph 6 of the Circular, I would take leave to observe that some misapprehension seems to exist with regard to the various classes of villages existing in Tanjore. The Board would seem to think first that the Mottamfaisal system is identical with the Field assessment; and, secondly, that the Olungu was the only other system obtaining in this District, and that the Olungu villages having now been converted into Mottamfaisal, there is no occasion for any villages in this District being now treated as distinct from the field-assessed, and for a separate Statement being furnished for them.

49. Such, however, is not the case ; in the first place, the mode of settlement now obtaining in the Mottamfaisal villages is essentially different from that of the field-assessed ; in the villages first mentioned, no individual settlement strictly so called is made with each Ryot, and no Puttahs are given, nor are separate rates of assessment fixed for the different Survey numbers, but the demand is fixed in the gross for the entire village, and under the present system of accounts, no returns are furnished to the Huzur to show the number of Ryots even in these villages.

50. The Board might perhaps think that, though the practice as obtaining in these two classes of villages be different, the particulars of account can be blended together, the number of individual holdings in the Mottamfaisal villages being added to the number of Puttahs in the field-assessed in Statement No. 1, and the land and assessment similarly added together in Statement No. 3, and its Appendices. But as I have stated above, the number of holdings in the class of villages last mentioned is not known in this office, and has to be ascertained from the accounts in the Taluks. Further, the accounts of these villages as at present kept do not show what portion of lands, now under wet cultivation, has been brought under that cultivation out of the extent specified in the Survey accounts as dry and garden respectively (which particulars are required to be shown in Columns 13 to 16 of the present Ryotwary Statement No. 3), but contain only the aggregate extent under each description of cultivation as it stands in each year. Now, to ascertain these particulars by noting down the quantity and assessment of each piece of land in each village, converted from Punsei and Garden into Nunsei since the date of the paimash, is a work of time, and as the preparation of the Statement for the past Fasli had too far advanced when the Board's Circular under acknowledgment reached me to admit of any material alterations being made in their plan or arrangement, they have been prepared according to the plan hitherto followed.

51. Should the Board after a consideration of the circumstances stated in paragraph 49 above, be still of opinion that they are necessary, the alterations directed by them will be carried into effect from the present Fasli 1273. I would, however, take leave to add, that there are still three Olungu villages affected by price, 168 Olungu villages not affected by price, and six Grain rented in this District (the latter two classes being more or less the same as the first in every important particular connected with the mode of Settlement), and until these villages are also converted into Mottamfaisal, the separate Statement marked C cannot be dispensed with.

52. With regard to the discrepancies pointed out by the Board as existing between the particulars of the holdings brought forward at the beginning of Fasli 1271, and those shown in the accounts of the previous year, I would beg to observe that these particulars, as exhibited in Appendix B to Statement No. 3 (which refers to purely field-assessed villages not liable to changes), were strictly in accordance with those shown in the similar Statement of the preceding year, but that the figures of both that Statement, and the separate one C accompanying No. 3 (which referred to Mottamfaisal and Olungu villages) thrown together in the Board's Office, appear to have exhibited a discrepancy, and the reason thereof is simply that some of the Amani villages not included in Statement C in Fasli 1270 having been transferred to the head of Mottamfaisal in Fasli 1271 ; the particulars relating to those villages were added to the figures shown in the Statement of Fasli 1270 in order to avoid the anomaly, which would otherwise have been inevitable, of comparing one year's statistics of 20 villages with the preceding year's statistics of 10. As the Board, however, have particularly expressed their wish that what is shown as brought forward from the last year's Statement should strictly correspond with the particulars as exhibited in that Statement, I have in Statement C, now submitted for Fasli 1272, specified at the opening the particulars of holdings as given in the similar Statement of Fasli 1271, and then shown the necessary transfers to and from them, thus bringing them to a proper standard of comparison.

TANJORE,

(Signed) W. M. CADELL, Collector.

20th August 1863.

CONTENTS.

	Paras.
Introduction...	1
Places at which the Settlement was made...	2
Puttahs...	3
Variations in the number and tenure of Villages.....	4
Season and Rain-fall...	5 and 6
Sanitary condition of the District...	7
Vaccination...	8
Prices...	9 to 15
Wages...	16 to 20
Ryots' holdings...	21 and 22
Remissions...	23
Ryotwar, Sundry Items, Land Revenue, Miscellaneous, Forest Revenue...	24
Cultivation of special products...	25
General result of the Land Revenue Settlement ..	26 and 27
Result of the Settlement of all sources of Revenue...	28
Abkarry...	29
Income Tax...	30
Sea Customs...	31
Land Customs...	32
Salt...	33 and 34
Stamps...	35
Collections Current...	36
Arrears...	37
Value of property sold for arrears of Revenue...	38
Receipts and Charges...	39
Receipts, Land...	40
Abkarry...	41
Income tax...	} 42
Salt, Sea Customs, &c...	
Charges, Land.....	43
Salt...	44
Stamps, &c...	45
Acquisition of lands by Public Servants...	46
Replies to points noticed in the Board's review of the last Report...	47 to 52

(Signed) W. M. CADELL, Collector.

SUB-COLLECTORATE.

1. I have 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 1272 (A.D. 1862-63), together with 14 Statements and their enclosures prepared in the prescribed form.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Settlement in the Sub-division was commenced on the 1st April, and concluded on the 4th May 1863.

The stations at which the Settlement of each Taluk was made, and the dates on which the distribution of Puttahs took place, are particularized in the following Statement :—

Taluks.	Stations where the Jamabandi was made.	The date on which the distribution of Puttahs took place.
Mayaveram.....	Mayaveram.....	16th April 1863.
Combaconum.....	Combaconum.....	1st „ „
Shealli.....	Shealli.....	1st May. „
	Kaveripatnam.....	4th „ „

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The number of villages under each description of Settlement prevailing in the Sub-division is shown below :—

Olungu rented affected by prices as per last year's account...	1
Deduct villages came under Amani in this year...	1
Remaining...	0
Olungu rented unaffected by prices...	80
Add (Velippalayam in old Tranquebar Taluk) town in last and Olungu rented unaffected by prices in this year...	1
Gross rented in Fasli 1271...	1,113
Add under Amani in last and gross rented in this year...	3
Under Amani in Fasli 1271...	7
Deduct villages brought to gross rented in this year...	3
Remaining...	4
Add Olungu rented in last and under Amani in this year...	1
Field-assessed...	5
Shrotriem, &c.	846
Shrotriem...	12
Survamaniem...	89
Money rented...	7
Grain rented...	2
Mokasa Olungu rented unaffected by price...	18
Do. grain rented.....	14
	32
	142
Total.....	2,190

Five thousand one hundred and sixty-five Puttahs (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 or assessment of the Ryots' holdings since the previous year.

4. SEASON.—Although the season was on the whole a favorable one, the out-turn of produce was not as good as was expected; this is partly owing to the heavy rain that fell in January, when the crops were ripening; the freshes in the river were unusually late not coming down till the middle of August, and the Kadapukar cultivation was delayed in consequence. The north-east monsoon commenced in November, and the rain fell steadily for more than a month. In March and April a great deal of rain fell, and some damage was caused to the Gingely crops. On the whole the season has been a wet one, and the Mirassidars complain that there has not been sufficient sun to dry up and harden their lands, and so prepare them for the coming cultivation.

5. Subjoined is a Statement showing the quantity of rain which fell in each month of the Fasli under report, according to the gauges kept in the Taluks, in comparison with the last Fasli :—

Months.	Fasli 1271.	Fasli 1272.
July.....	2 $\frac{1}{4}$	6
August.....	2 $\frac{1}{2}$	3
September.....	10 $\frac{3}{4}$	9
October.....	1 $\frac{1}{2}$	5 $\frac{1}{2}$
November.....	17 $\frac{1}{2}$	17
December.....	1	17 $\frac{1}{2}$
January.....	3 $\frac{1}{2}$	1 $\frac{1}{2}$
February.....	6 $\frac{1}{2}$	2
March.....	...	9 $\frac{1}{2}$
April.....	...	6
May.....	1 $\frac{1}{2}$	1
June.....	4 $\frac{1}{2}$	2 $\frac{3}{4}$
Total...	51 $\frac{1}{4}$	80 $\frac{3}{4}$

6. The sanitary condition of the people in the Sub-division has been tolerably good.

Attacked.....	1,657
Cured.....	676
Died.....	981

Cholera made its appearance at the usual time, and as shown in the margin, the mortality occasioned thereby shows a considerable in-

crease as compared with last year; in Combaconum Town a large number of fatal cases occurred, and I am using my best endeavors to induce the inhabitants to cleanse this large and thickly populated Town.

7. The Vaccinators in the Sub-division have been doing their duties satisfactorily, and the numbers vaccinated by them during the Fasli, together with the particulars showing the num-

Vaccinated.....	7,655
Successful.....	7,408
Unsuccessful.....	247

ber of successful and unsuccessful cases is given in the margin. In order to test the accuracy of the Vaccinators' Return, I made the Dresser

attached to my Cutcherry go into two or three villages, selected at random from the Returns, and make personal examinations, the result showed that the Returns were perfectly genuine.

8. PRICES OF GRAIN.—The price of grain has fallen considerably when compared with the prices prevailing in the last two or three years; it is still, however, more than 90 per cent. above the standard rate as shown below :—

	RS.	A.	P.
Standard price...	0	7	7 $\frac{1}{2}$
Commutation price of Fasli 1272...	0	14	10 $\frac{1}{2}$
Increase above the standard price...	0	7	3
Per centage...	95		

SETTLEMENT REPORT OF

9. RYOTS' HOLDINGS, ACTUAL CULTIVATION, WASTE CHARGED AND REMITTED.—The subjoined Statement exhibits the Ryots' holdings and actual cultivation with the Beriz, the waste charged, and the waste remitted to the Ryots in Fasli 1271 and 1272 :—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.
Ryots' holdings...	3,37,463	15,95,649	3,40,518	16,06,635	3,055	10,986	...	...
Deduct waste remitted.	1,717	7,122	1,694	6,360	...	...	23	762
Cultivation...	3,17,990	15,47,619	3,19,452	15,53,035	1,462	5,416	...	...
Waste charged.....	17,756	40,908	19,372	47,240	1,616	6,332	...	...
Total...	3,35,746	15,88,527	3,38,824	16,00,275	3,078	11,748	...	...
Deduct Shavi.....	692	4,407	83	355	...	...	609	4,052
Stalakammi.....	340	1,336	282	1,083	...	...	58	253
Short produce.....	...	...	...	...	...	...	...	...
Cowle remission.....	3	5	...	1	...	...	3	4
Total...	1,035	5,748	365	1,439	...	...	670	4,309
Net amount of settlement.....	3,34,711	15,82,779	3,38,459	15,98,836	3,748	16,057	...	...

10. 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 waste remitted, Shavi, &c., and the increase in the waste charged, &c., is attributable to the favorable character of the season, and to the small amount of remission given in this year as compared with last year.*

11. The amount of waste charged as shown in the above Statement is that which was not remitted to certain Ryots, who wilfully neglected to cultivate their lands, and whose total waste bore but a small proportion to their entire holdings.

12. REMISSIONS.—The following Abstract Statement exhibits the remission granted in the Ryotwari and gross rented villages, &c., as compared with Fasli 1271 :—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Shavi.....	4,407	5	0	354	10	5	...	...	...	4,052	10	7
Stalakammi.....	1,336	1	4	1,082	14	3	...	...	...	253	3	1
Short produce.....	...	...	...	...	...	...	...	...	...	...	...	...
Cowle remission.....	...	4	14	...	0	8	...	...	...	...	4	6
Total.....	5,748	4	9	1,438	0	9	...	...	...	4,310	4	0

13. The amount of remission granted this year is as will be seen much less than that granted last year. The Mirassidars are now beginning to understand that remission will not be granted for the mere asking, and in consequence the applications even for remission were unusually small. I personally examined most of the Taras and Nattupal in the Shealli Taluk, and in many cases where remission had been applied for the Mirassidars at the last moment withdrew their petitions, when they found that the truth of their statements was to be so strictly tested. No remission as a rule was granted when the extent of land on which remission was asked was less than 10 per cent. of the applicant's entire holding, as I consider that with the prevailing high prices of grain Mirassidars can easily meet the Government demand. The remission that was granted was chiefly for lands irrigated by the Kavari, Virasholan and Vikramanar; the state of these rivers, especially the Kaveri, has been frequently brought to

notice, and I would beg once more urgently to state the necessity that exists for some proper regulation of the supply of water in the various branches of the Kaveri. Since I have been at Combaconum I have more than once on the same day seen the Kaveri nearly dry, while in the Arasalar there was more than three feet of water running. The Mirassidars in the eastern Maganams of Mayaveram and Shealli are very heavy sufferers, every year matters are growing worse and worse. Should there come one dry season the loss of revenue would be very great.

14. **SUNDRY ITEMS.**—The remarks on this head will be found, as stated under the head of Land and Sundry Sources of Revenue, in paragraph 16.

15. **EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.**—The following gives a comparative view of the extent of land cultivated with Sugar-cane, Cotton, and Indigo in Fasli 1271 and 1272 :—

Products.	Fasli 1271.				Fasli 1272.				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.
Sugar-cane..	361	2,787	11	9	392	1,665	10	11	31	...	...	...	...	1,122	0	10
Cotton... ..	437	539	12	10	283	371	11	8	...	...	...	...	154	168	1	2
Indigo... ..	780	1,210	4	0	790	1,311	13	4	10	101	9	4	...	...	...	...
Total...	1,578	4,537	12	7	1,465	3,349	3	11	41	101	9	4	154	1,290	2	0
Net Decrease....													113	1,188	8	8

As will be seen from the above there is an increase in the extent cultivated with Sugar-cane, while in the amount of Beriz there is a decrease over last year, this is caused by the lands cultivated with this produce in last year having been given up in the present year, and others bearing a lighter assessment having been taken up. Even the present high prices that can be obtained for Cotton do not induce the people of this District to increase the amount of cultivation of that article, and as will be seen above there is a decrease in the extent of cultivation in this year as compared with last.

16. **LAND AND SUNDRY SOURCES OF REVENUE, AND SEVOY JAMAH AND INTEREST.**—The general result of the Settlement of the Land and Sundry Sources of Revenue for Fasli 1272, as compared with Fasli 1271, will be found in the following Statement :—

Items.		Last Fasli.	Present Fasli.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Land Revenue.	Jody of Shrotriem, &c... ..	14,246	14,407	161	...
	Rents for more than one year &c..	11,01,677	11,18,610	16,933	...
	Ryotwar.....	5,06,052	5,06,754	702	...
	Amani.....	2,147	2,285	138	...
Total.....		16,24,122	16,42,056	17,934	...
Sundry Sources of Revenue.	Stamp.....	1,37,589	1,21,599	...	15,990
	Jungle rent.....	474	512	38	...
	Fish rent.....	5,341	5,616	275	...
	Abkarry.....	1,48,100	1,48,100	...	15,990
Total.....		2,91,504	2,75,827	313	15,990
Extra Revenue.	Land Revenue.....	2,823	3,964	1,141	...
	Interest.....	177	263	86	...
Total.....		3,000	4,227	1,227	...
Grand Total...		19,18,626	19,22,110	19,474	15,990
Net Increase.....				3,484	...

17. The increase under the head of Land and Extra Revenue is chiefly owing to additional lands having newly been brought under cultivation in the present year. In sundry Items there will be seen a decrease in the Stamp collections. This is attributable partly to the extensive sale in last year in consequence of the operation of the new Limitation Act, and partly to the removal of the Stamp Darogah attached to the Court from Combaconum to Tanjore, and the consequent non-inclusion of his returns in my accounts. From the total amount of assessment, as per last year's report, Rupees 70,427 have been deducted, being the amount appertaining to Mokasa villages since made over to the Rajah's family.

18. DEMAND, COLLECTION AND BALANCE OF REVENUE.—The annexed Statement shows the Demand, Collection and Balance of all Sources of Revenue for Fasi 1272 :—

Items.		Demand.	Collection.	Balance.	Subsequent Collection.	Balance.
		RS.	RS.	RS.	RS.	RS.
Land Revenue.	Jodi of Shrotriem, &c...	14,407	11,562	2,845	...	2,845
	Mottamfaisal, &c... ..	11,18,610	16,15,747	9,617	6,050	3,567
	Ryotwar.....	5,06,754	2,271	14	14	...
	Amani.....	2,285				
Total,		16,42,056	16,29,580	12,476	6,064	6,412
Sundry Sources of Revenue.	Stamp.....	1,21,599	1,21,599	...	...	...
	Jungle rent.....	512	512	...	...	...
	Fish rent.....	5,616	5,600	16	16	...
	Abkarry... ..	1,48,100	1,48,100	...	...	...
Total.....		2,75,827	2,75,811	16	16	...
Extra Revenue.	Land Revenue... ..	3,964	3,471	493	77	416
	Interest.....	263	263	...	...	...
Grand Total...		19,22,110	19,09,125	12,985	6,157	6,828

19. Of the total demand of Rupees 19,22,110, the sum of Rupees 19,09,125 was realized within the Fasi, and during the seven days which have elapsed since its close a further sum of Rupees 6,157 has been collected, thus making the total collections amount to Rupees 19,15,282, and the balance to Rupees 6,828, or $\frac{3}{8}$ ths per cent. on the entire demand. This unusually small balance will be speedily collected; the greater portion of it is due by certain Mirassidars who object to pay for certain extra cultivation which has been brought to their demand. In order to render the Mirassidars less dependent upon the Kurnum, I have this year adopted a plan which has been, I believe, favorably received. At the commencement of each Kistbundy I caused a list of the probable demand against the Mirassidars in every village prepared in the Taluk to be handed over to the Pattamaniem of the village, who was instructed to furnish each Mirassidar with a ticket showing the amount of kist payable by him individually, this prevented many petty frauds and exactions, and the Tahsildars inform me that by this rule they are enabled more readily to find out what individual's balances are due, and by this means the collection has been greatly expedited. I have also endeavored to make the Pattamaniems perform their own duties without looking to the Kurnums to do it for them, by prohibiting those Officers from interfering with the collection of the revenue, except when they were obliged to do so in the performance of their own legitimate duties. I purpose to make a special report shortly regarding the balance that may stand at the end of this month.

20. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The following Statement exhibits the collections in Fasli 1272 of arrears of all sources of Revenue for former Faslis :—

Faslis.	Arrears at the beginning of the Fasli.	Within the Fasli.			Balance at the close of the Fasli.	Subsequent collections up to.	Balance.			
		Collected.	Remitted.	Total.			Recoverable.	Doubtful.	Irrecoverable, recommended for remission.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1271.....	5,357	2,285	...	2,285	3,072	...	...	128	2,944	3,072
1270.....	2,125	643	...	643	1,482	...	...	112	1,370	1,482
1269.....	5,071	349	4,266	4,615	456	...	15	137	304	456
1268.....	7,038	595	4,446	5,041	1,997	...	963	36	998	1,997
1267.....	2,077	...	...	...	2,077	...	...	...	2,077	2,077
1266.....	516	1	...	1	515	...	...	...	515	515
Total...	22,184	3,873	8,712	12,585	9,599	...	978	413	8,208	9,599

21. The arrears for former years at the commencement of Fasli 1272 amounted to Rupees 22,184. Of this sum Rupees 3,873 were collected, and Rupees 8,712 were remitted, thus leaving at the close of the Fasli a balance of Rupees 9,599, of which Rupees 978 is put down as recoverable, Rupees 413 as doubtful, and Rupees 8,208 as irrecoverable. In the case of the recoverable balance the land of the defaulters has been zufted, and will be sold.

22. Of the doubtful balance, Rupees 377 remains to be decided by you as to whether it is to be collected or remitted, it being the balance due for Ganapattu Agraharam, for villages belonging to the late Rajah of Tanjore. Some reports have already been made to you on the subject by the Tahsildar of Combaconum ; no answer, however, has as yet been received. Rupees 36 is to be remitted in case the defaulters of an Amani village agree to sign Faisal Muchilkas as proposed to them, otherwise it is to be collected. With regard to the irrecoverable balance, accounts have already been sent in to you for Rupees 4,937, requesting that an order should be given to have the amount struck off, this order has not yet been received ; and for the remaining balance, Rupees 3,271, the accounts are being prepared, and, when finished they shall be submitted to you with the usual recommendation to have the same remitted.

23. COERCIVE PROCESS.—The following Statement exhibits the extent to which land and personal property was zufted and sold for the recovery of arrears of Revenue :—

Process issued.			Estimated value of attached property.			Property sold.					
No. of Villages.	No. of Ryots.	Amount of arrears.	Land.	Personal.	Total.	Land.		Personal.		Total.	
						Value estimated.	Value sold.	Value.	Value sold.	Value.	Value sold.
39	85	2,368	1,670	1,031	2,701	223	219	..	...	223	219

24. 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. It will also be seen from the above that the value of the land actually sold is less than the value estimated. This is owing to the fact that in some cases there being no bidders forthcoming, the lands were purchased on behalf of Government, at the price lately fixed by the Board of Revenue.

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

26. WORKING OF THE NEW SYSTEM OF TALUK AND VILLAGE ACCOUNTS.—The new system of Taluk and Village accounts have been, as stated in the last report, thoroughly introduced into the Sub-division, and all the Taluk accounts were inspected and found properly prepared. Of the Village accounts those of 846 were examined, of which 630 were found to be correct ; in the remainder some mistakes were pointed out to the Kurnums and were ordered to be corrected.

27. LANDS ACQUIRED BY PUBLIC SERVANTS.—No Register has been made during the year under report of lands acquired by public servants.

28. REMARKS ON THE CONDUCT OF THE SUBORDINATES —I have on the whole every reason to be satisfied with the conduct of my subordinates during the past Fasli. The Tahsildars of Shealli, Combaconum and Mayaveram have shown the utmost zeal and activity in the collection of the revenue. My Serishtadar M. Suriyamurthi Pillai has been of the greatest possible assistance to me, he has been for the last two months acting as Tahsildar of Mayaveram, and has shown himself thoroughly competent to fill that important post. The Birka Sub-Magistrates as a rule are very incompetent, but the examination lately instituted will, I trust, gradually import a better class of men into these appointments.

COMBACONUM,
10th July 1863.

(Signed) C. G. PLUMER,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

1. I have the honor to forward my Report of the Jumma bundy Settlement of this district for Fasli 1272, together with the several Statements connected therewith.

2. Of the five Taluks in this district, Museri and Culittalai were settled by me in person, Trichinopoly by the Head Assistant Mr. Nisbet, to whom also my Serishtadar rendered his assistance, and Perambalur and Oodiarpolliem by the General Deputy Collector, Soondaram Pillai. Statement No. 1 shows the stations where the settlement was made.

3. PUTTAHS.—An increased number of Puttahs were issued in this Fasli, compared with the preceding, partly from a large extent of fresh lands having been brought under cultivation, and partly from new Puttahs having been issued to the heirs of deceased Ryots.

4. SEASON.—The season was favorable for agricultural purposes. The annexed Statement shows a greater fall of rain in this than in the preceding Fasli; though slight during July and August, the fittest time for cultivation, the rains set in more steadily in September, and continued longer than usual, *i. e.*, up to December. The Cavery and the Coleroon also received timely and abundant freshes. The Ryots were thus encouraged to cultivate both wet and dry lands to the full extent. The out-turn of the year, although not so abundant as some years ago, was to a certain extent satisfactory.

Average fall of Rain.

Months.		Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
		Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April	...	1	5	...	...	...	...	1	5
May	...	2	...	2	2	...	2	...	...
June	...	1	2	4	3	3	1	...	...
July	...	2	3	2	0 $\frac{3}{4}$	...	...	...	2 $\frac{1}{4}$
August	...	2	2	1	7 $\frac{3}{4}$	...	...	...	4 $\frac{1}{4}$
September	...	8	4	5	0 $\frac{3}{4}$	...	...	3	3 $\frac{1}{4}$
Total...		17	6	15	4 $\frac{1}{4}$	3	3	5	4 $\frac{1}{4}$
October	...	3	2	6	9 $\frac{1}{4}$	3	7 $\frac{1}{4}$	...	...
November	...	10	3	5	6 $\frac{3}{4}$	...	...	4	6 $\frac{1}{4}$
December	...	...	0 $\frac{1}{2}$	3	7	3	6 $\frac{1}{2}$	...	...
January	...	...	8	...	...	...	...	...	8
February	...	1	7	...	2 $\frac{7}{8}$	...	...	1	4 $\frac{1}{8}$
March...	...	...	...	3	5 $\frac{1}{4}$	3	5 $\frac{1}{4}$	...	...
Total...		16	0 $\frac{1}{2}$	20	1 $\frac{1}{8}$	10	9	6	8 $\frac{3}{8}$
Grand Total...		33	6 $\frac{1}{2}$	35	5 $\frac{3}{8}$	14	2	12	3 $\frac{1}{8}$
Net...						1	8 $\frac{7}{8}$	...	...

5. I must remark that rain tables like the above must be fallacious if taken to represent even the approximate rain-fall and resulting cultivation over an entire district. The distribution of rain, especially at the time when most needed for Punjab cultivation, is often partial and local to a degree; a portion of a Taluk may be repeatedly swept by showers, and the other remain dry, and the Cusbah town where the gauge is kept may be in either one or the other portion. The returns of that gauge would be a very inadequate guide to the actual amount of rain received by the whole Taluk. Again, many Cusbah stations are situated on the verge of extensive Taluks. In this district the Museri and Culittalai Cusbahs face each other on opposite sides of the Cavery about $1\frac{1}{2}$ mile apart, whilst the former Taluk extends to some 30 miles north, and the latter some 40 miles south of the river. Hence the northern half of Museri or the southern of Culittalai might be visited by copious rains, which would not appear in the rain-gauge register, or both registers might record a heavy shower of which not a drop would have fallen to the north or south. With respect to last Fasli, I am inclined to think that the total rain-fall was more favorable than the table indicates.

6. HEALTH.—During the months of June and July fever prevailed in the Trichinopoly fort and its suburbs. The mortality from cholera was greater this year. It broke out with great violence in November, and continued to ravage the district on all sides till February, when heavy rains appeared to put an end to the epidemic.

7. VACCINATION.—The subjoined Statement exhibits an increase in the number of vaccinations. The unsuccessful cases were comparatively few. The Vaccinators appear to have worked satisfactorily, and were usefully supervised by the Zillah Surgeon, and the then Assistant Collector, Mr. Armstrong. They do not now complain of obstruction and reluctance on the part of the natives, and I believe experience no serious difficulties in their vocation. The people though not seeking the preventive no longer actively oppose it, and the increase in the number of persons vaccinated year after year may be regarded as some proof that popular prejudices against the remedy are wearing out, but it is a point difficult to arrive at any certainty on; few, however, seem to have suffered from small-pox during the year.

Faslis.	Vaccinated.	Successful.	Unsuccessful.
1271 ...	7,495	6,795	700
1272 ...	8,181	7,468	713
Increase...	686	673	13

8. Below is given a Comparative Statement of the prices of the principal grains. The slight fall is owing to the season having been favorable; had it not been for the export hence to the adjoining Districts, the prices would probably have gone lower still. The removal of the Cavalry has served in a great measure to reduce the price of horse-gram.

Description of grains.	Jumma-bundy data.			Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sambah Paddy, per garce ...	74	3	6	167	4	4	164	15	1	.....	.....	.....	2	5	3
Carr do. do. ...	66	3	0	151	2	10	151	2	4	.....	.....	.....	0	0	6
Cholum ...	.....	.....	.....	206	12	11	199	10	5	.....	.....	.....	7	2	6
Cumboo ...	.....	.....	.....	185	11	0	157	15	11	.....	.....	.....	27	11	1
Horse-gram ...	.....	.....	.....	247	7	1	190	15	4	.....	.....	.....	56	7	9
Raggy ...	.....	.....	.....	180	11	5	164	2	2	.....	.....	.....	16	9	3
Veragoo ...	.....	.....	.....	109	4	1	99	2	7	.....	.....	.....	10	1	6

9. **HOLDINGS.**—The total holdings of the Ryots at the commencement of the Fasli under review amounted to 6,71,850 Acres, assessed at Rupees 16,90,699-10-11; of this 24,583 Acres, bearing an assessment of Rupees 53,664-13-2, were relinquished, and 46,191 Acres, yielding 1,63,433-8-0 newly taken up, and thus the total land under occupation reached 6,93,458 Acres, bearing an assessment of Rupees 18,00,468-5-9.

10. The following Comparative Statement will show an increase in the extent of cultivation, and a consequent rise in the revenue to the amount of Rupees 79,760-7-2; of this Rupees 58,722-13-5 came from charging waste to the full extent, the remaining Rupees 21,037-9-9 from actual increase of cultivation. Fresh lands were largely taken up in this Fasli from an expectation that the new settlement rates, which the Ryots anxiously look forward to, would be more favorable than the old:—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Wet.....	1,46,928	6,84,498	5 1	1,50,998	7,02,671	10 11	4,070	18,173	5 10	.....	.....	.....
Dry.....	4,83,063	9,33,114	3 4	5,01,461	9,83,062	6 3	18,398	49,948	2 11	.....	.....	.....
Garden.....	39,794	1,12,006	0 2	40,999	1,14,734	4 7	1,205	2,728	4 5	.....	.....	.....
Total...	6,69,785	17,29,618	8 7	6,93,458	18,00,468	5 9	23,673	70,849	13 2	.....	.....	.....
2nd Crop cultivation.	.....	1,75,053	7 1	.....	1,84,026	12 9	.....	8,973	5 8	.....	.....	.....
Tirvajasti.	.....	921	15 7	.....	859	3 11	.....	.....	.....	.....	62	11 8
Total...	.....	19,05,593	15 3	.....	19,85,354	6 5	.....	79,823	2 10	.....	62	11 8
Remission...	.....	3,98,893	8 9	.....	4,20,414	13 2	.....	21,521	4 5	.....	.....	.....
Net.....	.....	15,06,700	6 6	.....	15,64,939	9 3	.....	58,301	14 5	.....	62	11 8
Sundry sources. ...	.....	33,814	15 2	.....	27,201	14 5	.....	.....	.....	.....	6,613	0 9
Total...	.....	15,40,515	5 8	.....	15,92,141	7 8	.....	58,301	14 5	.....	6,675	12 5

11. **WASTE CHARGED.**—The total extent of waste charged was 40,345 Acres, bearing an assessment of Rupees 58,722-13-5. In this sum is included the amount charged on waste lands under the Ponneri channel.

12. According to an arrangement agreed upon between the Government and the parties having lands under the Ponneri channel, the assessment can be collected only when water sufficient for cultivation is let into the channel. The Deputy Collector in the present instance has charged all those lands; the Ryots have complained and represent that no water has been let into the branch channels on which their lands depend for irrigation. A full explanation of the matter is expected from the Deputy Collector, to whom I have made a reference. It will then be decided whether such waste can be fully charged, or whether the amount should be recommended for remission. The rest is the amount charged on all other waste lands according to the spirit of the Government Order, dated 10th March 1860, No. 364.

SETTLEMENT REPORT OF

13. STATEMENT No. 4.—Occasional remission on account of withered crops, and destruction of crops by floods amounts to a very small sum, viz., Rupees 90-4-2. Under the head "Ordinary remission," there is an increase owing to a large extent of land on which a provisional remission was allowed having been brought under cultivation in this Fasli. Under the head "2nd Crop not cultivated," there will be found a small increase which calls for no remark.

14. STATEMENT No. 6.—No lands were made over during the Fasli under report on Progressive Cowle, and those that were given under such Cowle in previous Faslis are all now charged with full assessment, the Cowle periods having expired.

15. STATEMENT No. 7.—The following is a Comparative Statement of special products. Cotton cultivation falls very low this Fasli as compared with the preceding; the fall of rain during the cultivating months having been scanty, the Ryots were discouraged, and preferred sowing the usual wet and dry crops.

16. The figures given in this Abstract and those exhibited in the monthly Season Reports may not always agree. This is because some errors were discovered in the Statements received from the Taluks, and corrected since the submission of those reports.

Description of the special products.	Fasli 1271.				Fasli 1272.				Increase.				Decrease.			
	Ex-tent.		Assessment.		Ex-tent.		Assessment.		Ex-tent.		Assessment.		Ex-tent.		Assessment.	
	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.
Sugar-cane....	1,689	13,233	10	8	1,482	12,881	9	7	...	...	...	...	207	352	1	1
Cotton.....	5,953	10,869	13	7	4,404	8,724	2	10	...	...	...	...	1,549	2,145	10	9
Indigo.....	993	2,282	0	4	1,565	3,013	8	5	572	731	8	1	...	...	...	...
Total ..	8,635	26,385	8	7	7,451	24,619	4	10	572	731	8	1	1,756	2,497	11	10

17. STATEMENT No. 8.—Statement No. 8 details the several items of Moturpha. This tax having been abolished this Statement can hereafter be dispensed with.

18. STATEMENT No. 9.—The items of this Statement, as well as those of Statements Nos. 10, 11 and 14, were classified and prepared according to the instructions contained in the Board's Miscellaneous Circular, dated 19th June last, No. 3,635.

19. The items "Sayer" and "Miscellaneous" in the Statement No. 9, and "Sundry" in the enclosure to Statement No. 4 of the last year, are now exhibited in the accompanying Statement No. 9 as "Sundry," "Miscellaneous," and "Forest Revenue."

20. Under the head "Land Revenue Sundry" is entered the items included in the Ryot's Puttah, and collected as a portion of his Puttah demand; but where these items have been collected separately without appearing in the Puttah, they are entered under the head "Land Revenue Miscellaneous."

21. In the above Statement are exhibited separately, as per Board's Miscellaneous Circular noted in the margin, the "Stamp Miscellaneous" and "Income Tax Miscellaneous," both of which were before included under their respective major heads, and the "Abkarry Miscellaneous," which formed a part of "Land Miscellaneous."

22. It has become almost impracticable to exhibit for comparison' sake under the head No. 2 "Miscellaneous" its several component items for Fasli 1271, as is done for the Fasli under review; for the Demand, Collection and Balance of each of those items for Fasli 1271 have been included under the head "Ryotwar" in the accounts furnished monthly to the Board and to the Accountant General, as well as in the Jumma-bund Statements Nos. 10, 11 and 13; and any attempts to eliminate those minor items would now involve a tedious and difficult examination of Taluk and Village accounts, and necessitate alterations of accounts already submitted to the Board and the Accountant General.

23. A few of the items which were shown in the Jumma-bund Statement No. 9 for Fasli 1271 are, however, exhibited and compared.

24. To the above Statement is appended a list of the nature of the several minor items as directed in paragraph 12, Miscellaneous Board Circular No. LXIX, dated 19th June 1863.

25. A decrease* is observable in the amount of Dowl-jasti or Extra Land Revenue, under the head "Miscellaneous." This arose from a very large amount of Land Revenue (12,200 Rupees) having been included under that head last Fasli, in consequence of the Ryots having without permission re-cultivated lands which they had formally relinquished, and which were on that account excluded from their Puttahs.

26. Under the heads "Savings and Refunds" and "Fines," there is an increase of Rupees 1,422-11-6, and 1,119-2-7 respectively. This is ascribable to fines and stoppages of pay in the Settlement Office being included under that head. The increase and decrease under other items are so small that they require no special remark.

27. The following Comparative Statement of the Land Revenue demand will show an increase of Rupees 50,304-2-6 over that of the preceding Fasli. This arose from increased cultivation, and from remissions having been disallowed;—

Items.	Fasli 1271.			Fasli 1272.			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 Jodi	10,273	11	8	10,268	14	6	...	...	...	4	13	2
Ryotwar	15,40,515	5	8	15,92,141	7	8	51,626	2	0	...	...	...
Miscellaneous as per Statement No. 9	19,216	12	7	17,899	10	3	...	...	...	1,317	2	4
Total...	16,20,094	7	1	16,70,398	9	7	51,626	2	0	1,321	15	6

SETTLEMENT REPORT OF

28. Below is given a comparative view of the Revenue from Abkarry and other Sandry Items:—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Abkarry	40,286	12	7	70,719	11	5	30,432	14	10	...	...	...
Income tax	28,764	12	6	25,005	14	2	...	...	...	3,758	14	4
Stamps... ..	91,017	10	9	47,851	9	11	...	...	...	43,166	0	10
Moturpha	475	7	1	...	...	...	...	...	...	475	7	1
Total...	1,60,544	10	11	1,43,577	3	6	30,432	14	10	47,400	6	3

29. The increase under the head Abkarry is owing to the Trichinopoly and Perambalur Taluk farms having been knocked down in this Fasli at an unusually high rate, and to the Military Cantonment farm having been added to our own, as per Board's order noted marginally. As the period of the Cantonment farm closes with the official year instead of with the Fasli, each month's demand in the accounts represents the net collection of that month as remitted by the Deputy Assistant Commissary General, after deducting the amount of necessary expenditure incurred.

30. The decrease under the head Income Tax arose from the abolition of the 2 per cent. rate.

31. There is a very large decrease under the head Stamps, amounting to Rupees 43,166-0-10. This is owing to the very high sale last Fasli, consequent upon the introduction of the Limitation Act (No. XIV of 1859.)

32. Annexed is a Comparative Statement of all sources of Revenue. The revenue of this Fasli exceeds that of the preceding Fasli by Rupees 33,336-11-1.

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land	16,20,094	7	1	16,70,398	9	7	50,304	2	6	...	...	...
Abkarry.	40,286	12	7	70,719	11	5	30,432	14	10	...	...	...
Stamps... ..	91,017	10	9	47,851	9	11	...	...	...	43,166	0	10
Income tax	28,764	12	6	25,005	14	2	...	...	...	3,758	14	4
Moturpha	475	7	1	...	...	...	...	...	...	475	7	1
Total...	17,80,639	2	0	18,13,975	13	1	80,737	1	4	47,400	6	3
Net Increase...							33,336	11	1	...	...	...

33. The following is the Demand, Collection and Balance Statement of the Fasli under report:—

Items.	Demand.			Collections up to June.			Balance.			Collections during July.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled	50,088	9	2	47,999	9	5	2,088	15	9	1,276	0	0	812	15	9
Shrotriem Jody.	10,268	14	6	9,620	14	0	648	0	6	589	11	1	58	5	5
Ryotwar	15,92,141	7	8	15,49,386	2	9	42,755	4	11	25,327	2	3	17,428	2	8
Miscellaneous, Statement No. 9.	17,899	10	3	16,753	0	0	1,146	10	3	386	12	2	759	14	1
Total...	16,70,398	9	7	16,23,759	10	2	46,638	15	5	27,579	9	6	19,059	5	11
Abkarry	70,665	1	0	67,470	1	0	3,195	0	0	3,195	0	0	...	...	...
Miscellaneous, Statement No. 9.	54	10	5	54	10	5	...	...	...	...	...	...	...	...	...
Total...	70,719	11	5	67,524	11	5	3,195	0	0	3,195	0	0	...	...	...
Income tax	24,965	14	2	20,835	7	5	4,130	6	9	2,620	14	0	1,509	8	9
Miscellaneous, Statement No. 9.	40	0	0	40	0	0	...	...	...	...	...	...	...	...	...
Total...	25,005	14	2	20,875	7	5	4,130	6	9	2,620	14	0	1,509	8	9
Stamps.	46,469	4	0	46,469	4	0	...	...	...	...	...	...	...	...	...
Miscellaneous, Statement No. 9.	1,382	5	11	1,382	5	11	...	...	...	...	...	...	...	...	...
Total...	47,851	9	11	47,851	9	11	...	...	...	...	...	...	...	...	...
Grand Total ..	18,13,975	13	1	17,60,011	6	11	53,964	6	2	33,395	7	6	20,568	14	8

34. The Board's Miscellaneous Circular, dated 19th June, No. 3,635 (1863), conveying instructions for the future preparation of Demand, Collection and Balance Statements, reached this office on the 3rd of July last, *i. e.*, four days before the Statement for June became due. While the Circular directed that the Statement should be prepared as per directions given in the Accountant General's Circular, dated 9th March 1863, No. 210, it added to the list a new item, "Sundry," which is not to be found in the above-quoted Accountant General's Circular. This at first occasioned some confusion, but as the submission of the accounts could not be delayed, they were prepared according to the above-said Accountant General's Circular, and forwarded. The detailed accounts from the Taluks have been since sent for, fresh accounts prepared distributing the several minor items under each of the three heads given in the Board's Circular, viz., "Land," "Miscellaneous," and "Sundry," and these revised Statements for the month of June have been forwarded to the Accountant General's and to the Board's office.

35. The entries in the accompanying Statement will be found to tally with those of the above-mentioned revised accounts.

36. Out of the balance shown in the Statement, Rupees 12,486 have already been collected, and measures have been adopted for the early collection of the rest.

SETTLEMENT REPORT OF

37. STATEMENT No. 12.—This Statement exhibits the balance of Mittahs, Zemindaries, &c.

RS. A. P.
* 399 7 10

Up to the end of August last 2,537-4-4 Rupees have been collected; the rest* could not be collected for reasons given below.

38. The Moturpha tax of the Kattoopootoor Mittah, Rupees 199-11-11, had been included in its Beriz when it was first fixed. This amount was collected by the Government, and credited to the Mittah account up to this time, but now that the tax is abolished, the amount has to be permanently deducted from the Beriz of the Mittah. The Board† has been addressed on the subject. The amount‡ due on that account for the last two Faslis still appears in the accounts, and I request sanction may be granted to write it off, and for the permanent deduction of the amount of the tax from the Beriz of the Mittah.

+ No. 180, dated 17th December 1860.
„ 178, dated 17th October 1862.

RS. A. P.
‡ 399 7 10

39. A Statement of the arrears of the previous Faslis is given below:—

Items.	Arrears at the commencement of Fasli 1272.	Collections.		Total.	Balance.
		Collections up to July last.	Amount remitted.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land... ..	72,263 10 5	68,238 4 3	1,198 14 7	69,437 2 10	2,826 7 7
Sundry Abkarry. ...	3,700 10 3	3,700 10 3	...	3,700 10 3	...
Income tax. ...	7,507 1 11	7,435 12 2	43 3 9	7,478 15 11	28 2 0
Moturpha. ...	82 13 11	21 6 10	48 1 7	69 8 5	13 5 6
Stamps. ...	25 4 0	25 4 0	...	25 4 0	...
Total...	83,579 8 6	79,421 5 6	1,290 3 11	80,711 9 5	2,867 15 1

40. During the Jumabundy careful inquiries were instituted in regard to this. The following Abstract shows the amount recoverable, doubtful, and irrecoverable, and I request the Board's sanction for writing off the irrecoverable arrears from the accounts. These arrears are made up of the amount due by Ryots who have left the District, or died heirless, or have become paupers; also of the amount which was entered twice over in the accounts consequent upon boundary disputes.

Items.	Fasli.	Arrears.			Total.
		Recoverable.	Doubtful.	Irrecoverable.	
Permanently settled.....	1271	...	199 11 11	...	199 11 11
Ryotwary Land Revenue. {	1268	133 12 8	...	...	133 12 8
	1269	129 11 7	63 1 6	12 4 9	205 1 10
	1270	213 7 4	14 8 11	97 8 4	325 8 7
	1271	423 10 5	294 11 9	1,243 14 5	1,962 4 7
	...	900 10 0	372 6 2	1,353 11 6	2,626 11 8
Moturpha..... {	1270	...	...	9 10 0	9 10 0
	1271	...	...	3 11 6	3 11 6
	...	...	...	13 5 6	13 5 6
Income tax...	1271	...	28 2 0	...	28 2 0
Grand Total...	...	900 10 0	600 4 1	1,367 1 0	2,867 15 1

41. **COERCIVE PROCESS.**—No compulsion was used for the collection of the Government dues. Movable property to the amount of Rupees 950-5-7 has been sold in eleven instances, and the balance made good.

42. **COLLECTIONS AND CHARGES.**—The total expenditure during the Fasli under review amounts to Rupees 2,68,329 against Rupees 18,39,323, the total receipts. The per centage of expenditure is $14\frac{1}{4}$, i. e., 4 per cent. over that of the preceding Fasli. My predecessor, Mr. McDonell, having not been paid the full salary of a Collector last Fasli, but having drawn his full salary during the Fasli under review, and the removal to this District of the Revenue Settlement Department explain this increase in the expenditure.

43. **VILLAGE ACCOUNTS.**—The village accounts are very generally prepared in the new forms. The Curnums are now sufficiently trained to write on paper, and to understand and keep the accounts in the required forms.

44. There is a general entry kept in the office of all lands in which the Revenue servants of this District have any interest. The following is an Abstract of lands held by Public Servants in this District:—

Number of individuals.	Extent of land.	Assessment.		
		Acres.	RS.	A. P.
64	2,240	5,673	8	1

45. The marginal entry will show that 163 new wells have been sunk during the Fasli under report by the Ryots at their own expense. The assurance given by Government that the Ryots will have the full benefit of any improvements made at their own cost, greatly stimulates these undertakings.

46. **CONDUCT OF SUBORDINATE OFFICERS.**—I have been long enough in the District to repeat and endorse Mr. McDonell's appreciation in his last Report of the officers associated with me. Many of the native officials I have known before when in Trichinopoly. The Treasury Deputy Collector, Appasamy Moodeliar, and the Huzoor Serishtadar, Sathu Row, are diligent and trust-worthy officers. The Tahsildars are generally efficient; the Oodiarpolliem Tahsildar requires more promptness and activity in his duties.

(Signed) M. J. WALHOUSE, Acting Collector.

TRICHINOPOLY,
16th September 1863.

CONTENTS.

	Paras.
1. Officers who conducted the annual Settlement...	2
2. Change in the number of Puttahs and Villages. ...	3
3. Season and sanitary state of the District, and Vaccination. ...	4 to 7
4. Prices of grain. ...	8
5. Ryots' Holdings. ...	9
6. Cultivation. ...	10
7. Waste charged and remitted. ...	11 and 12
8. Particulars of remissions...	13
9. Do. of Cowle lands...	14
10. Special products ...	15 and 16
11. Moturpha. ...	17
12. Land Revenue, "Sundry," "Miscellaneous" and "Forest Revenue" items.	18 to 26
13. Fiscal result. ...	27
14. Sundry sources. ...	28 to 31
15. Revenue from all sources compared. ...	32
16. Demand, Collection and Balance of all sources of Revenue ..	33 to 36
17. Demand, Collection and Balance of Mittahs and Zemindaries. ...	37 to 38
18. Do. do. of old arrears. ...	39
19. Recommendation to write off irrecoverable arrears. ...	40
20. Coercive process... ..	41
21. Collections and charges ...	42
22. Working of the new form of Village accounts... ..	43
23. Lands held by Public Servants ...	44
24. New wells. ...	45
25. Remarks on the conduct of subordinate Officers ...	46

(Signed) M. J. WALHOUSE,
Acting Collector.

SETTLEMENT REPORT

OF

MADURA.

* Table of Contents is enclosed.

1. I have the honor to submit my Annual Report* on the Settlement and collection of the revenue of this District for the past Fasli 1272 (A. D., 1862-63) with the usual explanatory Statements as per accompanying list and the report of the Sub-Collector.

2. PLACES AT WHICH SETTLEMENT WAS MADE.—The enclosed Statement No. 1 shows the Taluks settled by myself, the Sub-Collector, and the Deputy Collector, as also the places at which the settlement was conducted.

3. I personally settled the Melur and Periakolam Taluks, Madura and Tirumangalum were settled by the Deputy Collector, P. Seshagiri Row, and the Sub-Collector settled his Division.

4. VARIATION IN THE NUMBER AND TENURES OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS THAT MAY NOT HAVE BEEN RENEWED.—There was no variation either in the number or tenures of villages as compared with the preceding year.

5. The permanent Puttah system is found to work generally well, 36 per cent of Puttahs were unrenewed, the issue of so many new Puttahs was chiefly owing to the non-production of the old Puttahs on the plea that the old were lost.

6. SEASON.—That the season was most favorable is shown by the great increase in cultivation and Land Revenue.

7. The season from April to September 1862 was advantageous to the early wet cultivation, and for the ploughing and sowing of the dry lands, while copious fall of rain in October, which brought down freshes in the rivers and filled the tanks, caused an extensive cultivation of wet and dry lands, which was still further advanced by the abundant rains of November.

8. There were slight showers from December to March which brought the wet and dry crops to maturity.

9. There were also heavy falls in April, and the second crop cultivation of paddy was carried on to a considerable extent under very promising circumstances.

10. The great river of the District, the Vighai, had been in flood continuously since September, which is altogether unprecedented. But the Cotton crop suffered from too much

SETTLEMENT REPORT OF

11. A table of monthly rains prepared under the instructions conveyed in the Board's Circular of the 19th June 1863, is appended :—

Sections.	April.		May.		June.		July.		August.		September.		Total.	
	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.
Northern Section .	...	...	3	48½	1	50½	2	74½	1	36½	3	73½	12	83
Southern do.	...	35	3	18	2	35½	3	25½	3	20½	4	4	16	38½
Eastern do.	...	...	3	46½	3	64	1	96½	2	45	4	46	15	97½
Western do.	1	37½	2	74½	...	30	...	36½	...	...	2	29½	7	7½

Sections.	October.		November.		December.		January.		February.		March.		Total.		Grand Total.	
	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.	In	100ths.
Northern Sec.	8	96½	5	67	4	12	...	9½	1	46	2	10	22	40½	35	23½
Southern do.	9	12	6	40	2	79½	...	...	...	69½	1	36½	20	37½	36	75½
Eastern do.	3	84½	14	6	2	91	...	25	2	15½	1	89½	25	11	41	8½
Western do.	7	80	4	66½	3	74	...	...	...	...	3	61½	19	81½	26	87½

12. SANITARY CONDITION.—In a sanitary point of view also the year under report was favorable. Cholera, fever and small-pox prevailed to much less extent than usual.

13. Cattle were only to a slight extent affected by murrain.

14. BENEFITS OF VACCINATION, AND THE EXTENT OF ITS OPERATION.—The results of vaccination are entered in the margin. The people are not averse to vaccination, but they delay and put off getting their children vaccinated as long as the disease is not present, and the pay

of the vaccinators is too small to expect efficiency and zeal in the discharge of their duty, they are as indolent as the people themselves on the subject.

Number of persons emigrated.

Fasli.	
1271	41,591
1272	33,023

Decrease. 8,568

Number of persons returned.

Fasli.	
1271	25,142
1272	34,382

Increase. 9,240

15. NUMBER OF PERSONS EMIGRATED.—

Owing to the favorable state of the season, emigration was less than last year, while a greater number returned. The comfort of the coolies on their voyage to and from Ceylon is particularly attended to in the boats of the Ceylon Cooly Agency.

16. PRICES OF GRAIN.—Having reference to paragraph 4 of the Board's Miscellaneous Circular, No. LXIX, under date the 19th June 1863 dispensing with the Statement of Prices No. 2 I beg to annex a short abstract showing the prices of agricultural produce prevailing during the

year under report, compared with Fasli 1270 and 1271, as well as the commutation prices at which the Land Revenue of the District was originally settled :—

Description of Grain.	Commutation rates.	Fasli 1270.	Fasli 1271.	Fasli 1272.
Paddy, 1st sort per garce.....	} 57	166	182	183
Do., 2nd do. do.		153	166	167
Cholum do.	35	144	195	186
Kambu do.	45	140	163	151
Horse-gram do.	55	173	242	197
Raghi do.	50	152	175	166
Veragu do.	38	98	123	115

17. It will be observed from the above Abstract that the increase in the price of paddy above the past year is very insignificant, while the prices of dry grains fell off considerably, but the rates are still greatly in excess of the prices of Fasli 1270 and the commutation rates. Agriculturists of course flourished under these prices, but the non-agricultural classes, Weavers and respectable families of small means suffered in proportion.

18. The reason of the prices keeping so high, notwithstanding a good harvest, is owing to scanty crops in this and neighbouring Districts in previous years, to export from this District to neighbouring Districts, and to the quantity of money brought into the country every year by the return coolies ; by the abundant employment for all kinds of labour ; though the labour of hundreds of Weavers was thrown into the labour market, the hire of a cooly during the year, never once fell, and, is now scarcely procurable under 3 and 4 annas a day. Many of the Weavers, I am glad to observe are at work again at their old trade of weaving.

Enclosure B. to Statement No. 3.

	Acre.
Holding at the commencement of Fasli 1272	6,60,980
Deduct, given up &c.....	37,625
Balance.. ..	6,23,355
Add newly taken up.....	92,754

Total holding at the close of Fasli 1272... 7,16,109

Fasli.	Last year.	Present year.
1271	56,390 .....	...
1272.....	...	92,754

19. RYOTS HOLDING.—The marginal abstract exhibits a gratifying improvement in the Ryots holdings during the year under notice, which amounts to Acres 7,16,109, being an increase of 55,129 Acres at the close of the Fasli above the extent held by them at its commencement.

20. The extent of land taken up this year is nearly double that taken up in the last year, as will be seen from the marginal figures.

21. This satisfactory result is attributable to the fact that agriculture is in the present day a profitable occupation, and to the favorable character of the season. Good prices have induced the taking up of some inferior lands.

22. ACTUAL CULTIVATION.—The subjoined abstract shows the actual cultivation including waste charged during the year under reference :—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
Dry	4,64,220	6,25,516	5,17,232	6,86,354	53,012	60,838	...	...
Wet... ..	1,10,946	5,19,333	1,36,235	6,27,476	25,289	1,08,143	...	...
Garden... ..	27,877	88,254	29,830	94,414	1,953	6,160	...	...
Dry converted into wet and garden... ..	410	1,271	473	1,593	63	322	...	...
Garden converted into wet... ..	52	243	57	272	5	29	...	...
	6,03,505	12,34,617	6,83,827	14,10,109	80,322	1,75,492	...	...

SETTLEMENT REPORT OF

Particulars.

Faslis.	Cultivation.	Waste charged, Shamilat Bunge remitted and charged.	Total.
1271... ..	5,85,465	18,040	6,03,505
1272... ..	6,46,602	37,225	6,83,827
Increase...	61,137	19,185	80,322

Faslis.	Waste remitted.
1271.....	1,16,902
1272.....	48,244
Decrease...	68,658

23. WASTE REMITTED AND CHARGED WITH REASONS.—The remission granted on account of waste this year is less than half of what was conceded in the last year.

24. Two-thirds of this remission occurs in the Taluk of Melur in the principal, and Dindigul in the Sub-division, which was absolutely necessary not so much in consequence of insufficiency of early rains as on account of a great extent of the land having been taken up by the Ryots on Durkhast after the cultivating season was over.

25. Every claim for remission was carefully inquired into, and the validity of the grounds on which it was based well ascertained. It was then disposed of with a proper discretion without much trenching on the means of the Ryots, and at the same time without losing sight of the principles enumerated in the Government Order dated the 10th March 1860, and the rules hitherto observed in this District.

26. The lands which were left waste through the neglect of the holders were fully charged, while in cases where they were satisfactorily proved to have been left waste from causes beyond the control of the holders remissions were allowed.

27. Fallows for Punjab were allowed this year to a trifling extent, and much less than in the last year, and that in cases where it was found the land had become exhausted.

28. The Garden waste remitted in the Dindigul division makes up the bulk of remissions in that item, which were generally necessitated by the wells having become unworkable.

29. Remissions were also found necessary to the amount of Rupees 7,240 on 5,563 Acres of land, which was left waste either by the death or desertion of the owners leaving no heirs or such persons as were incapable of carrying on the cultivation.

30. The amount of waste charged this year is Rupees 54,599, being an increase of Rupees 37,687 above the charge of the last year as shown in the margin. I was satisfied that the above waste was the result of the neglect of the land owners to avail themselves of the help afforded by the favorable season. I

therefore charged it fully and also with a view to prevent similar negligence on their part for the future.

31. PARTICULARS OF REMISSIONS, *Statement No. 4.*—Remission was granted for Nunjah withered crop to the amount of but Rupees 21, which occurred in only one village in the Tirumangalam Taluk. Remission was granted after a careful examination of the loss sustained.

32. Remissions on account of Shamilat Bunge or portions of fields left waste indispensably depend on the same reasons which caused the concession on the whole numbers of fields left waste. *Vide* paragraphs 23 and 24.

33. The increase in the item of land flooded in the beds of tanks proceeds from the tanks having a greater supply of water, and for a longer period than was the case in the past year.

34. The strict enforcement of the Board's Circular restricting the objects of Cowle is the main cause of the decrease in Cowle maf.

35. The next item of remissions which requires notice is the Teerwa Cummy, or remissions of part of the full tax allowed on highly taxed lands cultivated with inferior kinds of products. The decrease in this item is mainly owing to the less extent of wet land cultivated with dry grains this year consequent on the ample supply of water.

36. SUNDRY ITEMS, *Statement No. 4.*—There is an increase in the Revenue under this head of Rupees 5,161 in comparison with that of the preceding year.

37. The increase in the Inam Jody which varies with the cultivation is to be explained by the more favorable character of the season, and consequently greater extent of land brought under plough.

38. The Revenue from Fish rent is in many places derived from an extra tax on the cultivated portion of the Nunjah lands.

39. The Revenue from grass land amounts to Rupees 7,440, being an increase of Rupees 1,533 over the last year's revenue from this item. This increase is accounted for by more extensive cultivation this year.

	Rs.	A.	P.
$\frac{1}{2}$ tax on $\frac{1}{3}$ th of the Ryots' holding... ..	6,526	3	10
Gross tax on land taken on Durkhast... ..	74	0	1
Do. on do. without do... ..	837	4	10
Do. levied according to custom... ..	2	2	0
	<hr/>	<hr/>	<hr/>
	7,439	10	9

40. The only item that next calls for remark is the Teerwajasti, or water rate on Inam lands irrigated from Government sources, the increase in this item also is ascribable to the favorableness of the season.

41. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGARCANE, &c., *Statement No. 7.*—The favorableness of the season at its commencement and the high price of cotton caused an increase in its cultivation as per margin, the young crops were much injured by the heavy rains of December, and when there was a hope of their recovery in March, heavy rains fell in April, which completely destroyed the plants, and took away all hopes of a favorable crop. Such was the loss of the crop in the chief cotton producing parts of the District, that whilst those Taluks used to supply themselves with cotton seed, and to export that article to Madura and Ceylon, they were obliged to import cotton seed themselves from the Coimbatore country this year.

42. There is also an increase in the cultivation of Indigo, while that of Sugar-cane has fallen off a little as noted below :—

	Fasli 1271. Acres.	Fasli 1272. Acres.	Increase.	Decrease.
Indigo.....	128	158	30	...
Sugar-cane.....	218	165	...	53

43. GENERAL RESULTS OF THE LAND REVENUE SETTLEMENT, *Statement No. 10.*—Having given the particulars of the Land Revenue Settlement in the foregoing paragraphs, I now beg

SETTLEMENT REPORT OF

to show by the following abstract its general results including Peshcush, the net increase being Rupees 2,19,558-15-6, above the settlement of the previous Fasli :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkush... ..	7,55,973	7,55,973	...	...
Quit-rent of Shrotriem villages... ..	8,904	8,904	...	...
Rents for one or more than one year... ..	...	...	...	...
Ryotwar... ..	12,07,937	14,35,198	2,27,261	...
Amany division of produce... ..	7,458	4,509	...	2,944
Sale proceeds of Government lands... ..	58	...	...	58
Miscellaneous... ..	12,414	7,713	...	4,701
	19,92,739	22,12,297	2,27,261	7,703
Net...			2,19,558	

44. The reason of the satisfactory increase in Ryotwar is apparent in the favorableness of the season, and consequent increased cultivation, while the lower prices obtained for the produce falling to the share of Government in the Amani villages caused the decrease in that branch of revenue.

45. With respect to Miscellaneous, a large portion of the decrease as compared with Fasli 1271 occurs in the item, land cultivated but not included in the Jamabundy. It is owing to less extent of cultivation after the Settlement is closed, and to the sale of a Government tope last year.

46. **SUNDRY SOURCES OF REVENUE.**—The Settlement of Sundry Sources of Revenue amounts to Rupees 9,55,476, falling short of the preceding year by Rupees 1,74,491, the particulars are shown in the following abstract :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Forest... ..	6,787	4,920	...	1,867
Abkary... ..	95,937	96,012	75	...
Income Tax... ..	1,72,644	1,06,830	...	65,814
Moturpha... ..	...	...	...	...
Sea Customs... ..	37,199	33,637	...	3,562
Land Customs... ..	345	671	326	...
Salt... ..	6,21,233	5,74,083	...	47,150
Stamps... ..	1,95,822	1,39,323	...	56,499
Total.....	11,29,907	9,55,476	401	1,74,892
Net...			1,74,491	

47. The head "Sayer" appearing in the accounts of the last year was converted this year into "Forest Revenue," in which item there is a decrease.

48. *Income Tax.*—The large decrease in the revenue from the Income Tax is chiefly owing to the operation of Act No. XVI of 1862, exempting incomes under 500 Rupees.

49. *Sea Customs.*—Less exports to Ceylon and other places of Paddy, Rape seed, &c., in consequence of their prices being higher here than in the said places is the main cause of the decrease in the Sea Custom Revenue.

50. In reference to paragraph 19 of the Board's Circular of the 7th July 1860, I enclose herein a Statement marked A and B, containing the detailed information in regard to Sea and Land Customs.

51. *Salt.*—The Salt Revenue I am sorry to observe has greatly fallen off, partly by the introduction by rail into Coimbatore and Salem of Madras Salt, and to the bad state of the roads

MADURA

7

leading into the interior from the Salt pans owing to constant rains. I learn the Superintending Engineer has recommended Government to give up one of the chief Salt lines ; if so, the revenue will suffer ; as Government force the people to buy at their depots, policy and justice demand that Government should render access to the depots easy and economical to the traders.

The particulars of the Salt transactions are as follows :—

	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	In. Mds.		In. Mds.		In. Mds.		In. Mds.	
Quantity in store at the beginning of the Fasli... ..	6,90,698	23	9,43,911	8	2,53,212	25	...	...
Do. manufactured during the Fasli... ..	6,34,159	16	1,81,425	4	...	...	4,52,734	12
Gain by measurement, &c. ...	1,582	25	75	...	...	...	1,507	25
Spontaneous Salt... ..	14,840	26	...	...	...	...	14,840	26
	6,50,582	27	1,81,500	4	...	...	4,69,082	23
Total...	13,41,281	10	11,25,411	12	2,53,212	25	4,69,082	23
Deduct Sales... ..	3,97,370	2	3,85,083	30	...	...	12,286	12
Remainder... ..	9,43,911	8	7,40,327	22	...	...	2,03,583	26
Wastage written off under the sanction of Government...	...	...	25,991	25	25,991	25	...	...
Remainder...	9,43,911	8	7,14,335	37	...	...	2,29,575	11
Wastage now recommended to be struck off... ..	12,956	1	20,634	36	7,678	35	...	...
	9,30,955	7	6,93,701	1	...	...	2,37,254	6

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

	Fasli 1271.		Fasli 1272.		Increase.		Decrease.		Quantity received from Tinnevely.
	In. Md.		In. Md.		In. Md.		In. Md.		In. Md.
Home consumption.	3,08,980	27	3,23,103	30	14,123	3	.....	...	23,107 27
Inland consumption.									
Coimbatore... ..	71,664	15	45,669	15	.....	...	25,995	...	.....
Trichinopoly.	2,551	35	2,163	30	.....	...	388	5	.....
Salem... ..	9,245	25	6,061	35	.....	...	3,183	30	.....
Tanjore.	60	...	292	20	232	20	.....	...	.....
Tinnevely.....	1,425	...	1,751	10	326	10	.....	...	.....
Puducotta... ..	3,442	20	3,161	10	.....	...	281	10	.....
Export to Penang.....	.....	...	2,880	...	2,880	...	.....	...	.....
Total... ..	88,389	15	61,980	...	3,438	30	29,848	5	.....
Grand Total... ..	3,97,370	2	3,85,083	30	17,561	33	29,848	5	Net. 12,286 12

53. Stamps.—The Stamp revenue shows a decrease of Rupees 56,499, below the income derived from this branch of Revenue last year. It is owing to diminution in litigation and in Stamp penalties.

SETTLEMENT REPORT OF

54. ABSTRACT SHOWING THE TOTAL LAND REVENUE, &c.—Appended is an abstract Statement showing the revenue derived from all sources compared with the settlement of the previous Fasli.

	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Land Revenue... ..	19,92,739	22,12,297	2,19,558	.....
Sundry sources of Revenue... ..	11,29,967	9,55,476	.....	1,74,491
Total... ..	31,22,706	31,67,773	2,19,558	1,74,491
		Net.....	45,067	

55. The great falling off in the Sundry Sources is more than balanced by the increased Land Revenue, leaving an increase in the revenues of the District of 45,067 Rupees, making the revenue of the Fasli higher than the preceding or any other year.

56. DEMAND, COLLECTION AND BALANCE OF THE CURRENT REVENUE. *Statement No. 11.*—The following is the Statement of the Demand, Collection and Balance of the year under notice :—

Taluks.	Demand.		Collection within the Fasli.		Subsequent collection to the end of September.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Tirumungalum	3,18,729	10 11	2,69,763	2 10	48,966	8 1	.....
Madura... ..	2,29,057	12 9	2,03,798	5 11	23,859	1 11	1,400	4 11
Melur... ..	2,76,939	7 9	1,88,479	5 7	82,260	4 8	6,199	13 6
Periyakolam... ..	1,95,578	15 9	1,77,584	7 0	17,629	2 3	365	6 6
Total... ..	10,20,305	15 2	8,39,625	5 4	1,72,715	0 11	7,965	8 11
Dindigul... ..	2,53,403	0 5	2,46,104	8 2	7,293	15 11	4	8 4
Palni.	1,70,393	9 6	1,44,100	3 2	26,293	6 4	.....
Total... ..	4,23,796	9 11	3,90,204	11 4	33,587	6 3	4	8 4
Total... ..	14,44,102	9 1	12,29,830	0 8	2,06,302	7 2	7,970	1 3
Sittanaikul, &c. Villages.	4,508	15 8	240	1 5	27	4 9	4,241	9 6
Total... ..	14,48,611	8 9	12,30,070	2 1	2,06,329	11 11	12,211	10 9
Zemindaries	7,55,972	13 4	6,29,038	6 7	81,029	2 0	45,905	4 9
Grand Total... ..	22,04,584	6 1	18,59,108	8 8	2,87,358	13 11	5,81,116	15 6

57. The large balance of the current Ryotwar revenue at the end of the Fasli is generally attributable to the late commencement of the Settlement caused by the delay on the part of the Curnums in preparing the Settlement accounts and Puttahs, but the subsequent collections up to

* Including the Quit-rent on Shrotriem villages.

August reduced it to Rupees 7,970-1-3*, the bulk of which will be seen to occur in the Taluks of Melur and Madura. I have issued strict orders for its early collection.

58. The remaining portion of the balance scattered over the other Taluks in small sums is under realization.

59. The balance of the Amani villages is due by the purchaser of the Paddy of those villages, which is in the course of collection.

60. Of the Zemindary balance, the greater stands against the Kunnivadi Estate, the time granted for the payment of which is about to expire and its realization is shortly expected.

61. The Zemindar of Ammainaiknur, who owes a balance of Rupees 5,373, has been strictly ordered to pay the arrears immediately.

62. The holders of the above two valuable and lightly assessed estates are hopelessly steeped in debt, and are incapable of managing their affairs.

63. The balance against the Sevagunga estate will be early collected.

64. The Zemindar of Velliagundam, who is already indebted to Government a balance of Rupees 743 for the last year, has not paid any part of this year's Pesheush due by him. The indulgence often shown him having no effect, I must attach the estate; he has no Sunnud; his estate is unsettled.

65. The small arrears outstanding against the other Zemindaris are being collected.

66. The balance in Abkarry has since been mostly paid by Hoondies in favor of the Secretary and Treasurer of the Madras Bank.

67. DEMAND, COLLECTION, AND BALANCE OF ARREARS. *Statement No. 13.*—I append a Statement of the old balances outstanding at the end of August last.

Faslis.			Recoverable.			Doubtful.			Irrecoverable.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.	1265...	...	.....	...	...	3	6	11	.....	...	...
	1266...	...	.....	...	...	70	13	0	.....	...	...
	1267...	...	.....	...	...	93	3	11	.....	...	...
	1268...	...	.....	...	...	184	14	9	.....	...	...
	1269...	...	.....	...	...	183	3	6	14	2	7
	1270...	...	26	12	2	339	9	1	107	3	0
	1271...	...	1,290	1	8	190	7	4	91	7	5
Total ...			1,316	13	10	1,065	10	6	212	13	0
Abkarry.	1270...	...	.....	...	...	.....	...	...	22	12	2
	1271...	...	2,150	0	0	.....	...	...	5	2	6
Total ...			2,150	0	0	.....	...	...	27	14	8
Grand Total			3,466	13	10	1,065	10	6	240	11	8
Income Tax 1271			117	8	9	.....	...	...	.....	...	...
Total.....			3,584	6	7	1,065	10	6	240	11	8

68. The Abkarry portion of the balance composing the recoverable class has since been paid by Hoondies in favor of the Secretary and Treasurer of the Madras Bank.

69. Of the Land Revenue arrears, Rupees 713-0-2 was due by the Velliagundam Zemindar, as stated in paragraph 64, of which Rupees 570 has been since collected, and measures will be taken, as alluded to in the paragraph referred to above, for the realization of the balance.

70. Rupees 414 is due by the renter of the Kunnivadi estate, and will shortly be collected, and the remaining arrears are in course of speedy collection.

71. The doubtful balance is mainly incident on a boundary dispute between a Government hill village Thandicudi, and one attached to the Kunnivadi estate, which depends on the name of a hill. I have visited the site, and without the aid of a scientific Officer with a compass, the dispute cannot be settled, but with his aid and the description of the boundary in the Topographical Survey book it can be settled at once. The dispute involves a portion of good jungle tract.

72. **RECOMMENDATION OF IRRECOVERABLE ARREARS FOR REMISSION.**—After a careful scrutiny, I was satisfied that the realization of Rupees 240-11-8 was hopeless, and therefore classed it as irrecoverable, and recommend sanction for its remission under the following circumstances:—

Tax due by deserting Ryots, and the amount of embezzlement by a late Monigar of Vagacolam village, in Tirumangalam Taluk, who has absconded, and is not heard of, and who has no property whatever.	RS.	A.	P.
137	8	7	
Tax due by insolvent Ryots.	4	5	1
Fines, &c., imposed under Regulation IX of 1822 remitted on appeal.	64	13	0
Tax charged by mistake twice on the same extent of land.	6	2	4
Interest accruing on a balance remitted under the Board's sanction under date 21st May 1861, No. 2,579, due by Abkarry renter of the late Nallacotta Taluk up to the date of its remission.	27	14	8
	240	11	8

73. **EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.**—It will be observed from the Enclosure A to Statement No. 13, that coercion was had recourse to for the recovery of but Rupees 369, being the balance outstanding against a dozen Ryots whose property attached for its satisfaction fetched Rupees 558; the surplus obtained above the arrears was paid to the parties concerned.

74. *Statement No. 14.*—The increased demand consequent on the more extensive cultivation is the main cause of the augmentation in the collection of Current Revenue, while the decrease in the collection of the arrears is owing to the balance of the Peshcush being less at the commencement of this Fasli than was the case in the last.

75. **CHARGES.** *Statement No. 14. Salary of the Collector, Sub-Collector, Head Assistant, Assistant, and Deputy Collectors.*—This decrease mainly results from the salaries of the 1st Class Deputy Collector Mr. Jellicoe, and of the 2nd Class Deputy Collector Mr. Hayes being disbursed for 7 months and 15 days, and for 7 months and 20 days in the last Fasli respectively, while none was paid them this year.

76. *Deputation Allowance.*—The deputation allowance having been paid to the Acting Sub Collector for seven months in this Fasli, while it was disbursed to him only for eight days in the last, causes the increase in that item of charges.

77. *Huzur and District Establishment.*—This decrease proceeds from the pay of the District Revenue Establishment, and of the Sub-Magistrates being charged in the year under reference for 12 months instead of 13 months as in the last Fasli.

78. *Law charges.*—The two Ramnad suits, viz., one brought by the alleged adopted son of the Rani, and another by the surviving widow of the late Zemindar Annasami Sethupathi against Government mainly swelled the legal charges to the amount of Rupees 4,175 last year.

79. *Salt charges.*—The decrease under this head principally arises from a less amount of Kudiwaram being charged this Fasli, in consequence of the great falling off in the manufacture of Salt caused by the continuous falls of rain.

80. *Saderward.*—The decrease under this head is chiefly owing to the disbursements of the Saderward containing the value of the paper supplied to the Kurnums, &c., for one year in this against two years in the last Fasli.

81. THE WORKING OF THE NEW SYSTEM OF THE VILLAGE AND TALUK ACCOUNTS.—The system is not very satisfactory. It is next to impossible to get the Kurnums to work, they know, they cannot be suspended for short periods, as they are paid by land Maniems; there is no way of paying their substitutes, and if they are fined, there is no way of collecting their fines; if they are dismissed their places are difficult to fill, and the incomer soon is as bad or worse than the Mirasidar. I cannot hope for any reform in their conduct till the system of paying them in ready money is introduced. During the Settlement tour some of their accounts as well as the permanent Register A underwent a careful examination, and the defects found in certain cases were pointed out to them with instructions to remedy them.

82. The Taluk accounts are satisfactory.

83. With reference to the Circular of the Board of Revenue, dated the 13th August 1859, I beg to annex a short abstract showing the lands acquired by the public servants during the Fasli under notice:—

Names of the Public Servants.	Extent acquired.	Mode of acquisition.
	Acres.	
P. Subhler, Sub-division Serishtadar.	28	By mortgage.

84. The Sub-Collector, Mr. Agnew, joined on the 10th May 1863, he has given me every assistance and satisfaction. Mr. Nelson, the Assistant Collector, has obtained a good knowledge of the languages and his work: he passed for the first standard after being only five months at this station. The Deputy Collector Seshagiri Row continues to afford valuable aid, and the Salt Deputy is very attentive to his duty. The Treasury Deputy Collector is inefficient and untruthful, his conduct has been brought to the notice of the Board in my letter, No. 203, dated 26th September 1863. The Serishtadar Strenavassa Iyer has given me every assistance, and is an excellent public servant.

(Signed) V. H. LEVINGE, Collector.

MADURA, 16th October 1863.

CONTENTS.

	Paras.
1. Submission of Settlement Report	1
2. Villages at which the Settlement was made, and settling Officers. ...	2 and 3
3. Variations in the number and tenures of villages, with remarks on the number of Puttahs that may not have been renewed ...	4 and 5
4. Season and sanitary state of the District	6 to 13
5. Benefits of Vaccination	14
6. Emigration to Ceylon, &c.	15
7. Prices of grain, &c.	16 to 18
8. Ryots' holdings	19 to 21
9. Actual cultivation	22
10. Waste remitted and charged with reasons	23 to 30
11. Particulars of Remission	31 to 35
12. Sundry Items	36 to 40
13. Extent of land cultivated with special products as Sugar-cane, &c... ..	41 and 42
14. General results of the Land Settlement	43
15. Explanation for the increase in the Land Revenue... ..	44 and 45
16. Sundry Sources of Revenue	46 to 53
17. Abstract showing the total Land Revenue, &c.	54 and 55
18. Demand, Collection, and Balance of Current Revenue	56 to 66
19. Do. of Arrears	67 to 71
20. Recommendation of irrecoverable arrears for remission... ..	72
21. Extent to which coercive process was employed in the collection of Revenue	73
22. Remarks on the collection of Revenue... ..	74
23. Charges... ..	75 to 80
24. Working of the Village and Taluk accounts	81 and 82
25. A brief reference to the Register of lands acquired by Public Servants	83
26. Remarks on the conduct of subordinate Officers.	84

SUB-COLLECTORATE.

1. I have the honor to report on the Settlement of the Sub-division for Fasli 1272, and to forward the prescribed Statements.

2. I joined the District on the 10th, and commenced the Settlement on the 28th May, completing it on the 20th June; the Inam Commission having commenced operations in the Dindigul Taluk simultaneously with the distribution of Puttahs, it has not been practicable to get in the accounts in time to submit this report at an earlier date.

3. No changes occurred in the tenure of villages in the year under report.

Faslis.	No. of Puttahs or Holdings.	No. renewed.
1271	30,146	17,235
1272	32,292	19,580

4. The number of Puttahs renewed in the year shows an increase proportionate to that in the number of holdings above the corresponding number for Fasli 1271.

5. Only 1,582 Puttahs were altered, exhibiting but a slight improvement on the previous year. The disinclination of the Ryots to entrust their old Puttahs to the Carnums is a serious impediment to the introduction of this system.

6. Though on the whole rather below the average the season was considerably more favorable than those of the preceding three years. This was owing in a greater measure to heavy rains that fell in May, enabling the Ryots not only to prepare a very large extent of dry land, but also to cultivate a portion of the same during the months of June, July, and August. There was but little rain during these, the usual sowing months, and the later dry cultivation suffered from the heavy falls in October. These again were somewhat late for the wet lands, some of which consequently were uncultivated. In some few localities there was an utter failure of Nunjah rains.

7. The Ryots left as little waste as possible, and there was a striking increase in the cultivation of both dry and wet lands. The out-turn of both, however, is reported to have been rather below the average.

Faslis.	Number vaccinated.	Number succeeded.
1270	5,502	5,251
1271	5,541	5,260
1272	5,624	5,315

8. The Vaccination Returns show a slight increase above the preceding two years.

9. Fever and cholera visited a few villages, but the deaths from both causes amounted to but 90 in the Division. There was good pasturage, and cattle were generally healthy.

10. A Statement of the Rain-fall according to the several gauges is annexed, which will show that the quantity of rain in Pulny was less than in the Dindigul Taluk :—

Months.	Sub-Collector's Office.		Dindigul Taluk.		Pulny Taluk.	
	Inches.	100ths.	Inches.	100ths.	Inches.	100ths.
1862 July....	1	32	1	70½	0	36½
„ August...	0	85	0	95½	0	0
„ September...	2	69	3	36½	3	54
„ October...	12	8	12	43	4	52½
„ November...	5	2	6	0½	5	32
„ December...	5	63	5	54	4	63
1863 January...	0	0	0	18	0	0
„ February...	0	44	0	53½	0	0
„ March...	3	35	3	4	1	61½
„ April.	6	24	6	35½	4	65
„ May...	4	26	3	65½	6	30
„ June...	3	4	3	44	0	0
Total...	44	92	47	20½	30	94½

11. In the Dindigul Taluk there was a slight fall in the prices of all, grains, owing to the favorableness of the season compared with the three preceding ones. The demand in Coimbatore up to January produced a rise in Pulny, after which prices fell there also below those of the corresponding half of the preceding Fasli.

	Fasli 1271.	Fasli 1272.
Land given up..	22,727	12,735
Do. taken up..	30,031	55,562

12. The extent of land relinquished was about one-half less, while that taken up was above a half more than in the previous year.

13. The above heavy engagements were entered into by the Ryots owing, in a great measure, to apprehension caused by your Circular dated 24th January 1862, lest their fallows might be given on Durkhast to others, and they made great efforts to fulfil them, failing partially only through scarcity of rain in June and July, and the impossibility in some cases of their applications being disposed of within the cultivation season.

14. The following Statement exhibits, as already stated, an increase in the actual cultivation of every description of land :—

	Fasli 1271.		Fasli 1272.	
	Land.	Assessment.	Land.	Assessment.
	Acres.	RS.	Acres.	RS.
Punjah	1,67,567	1,82,738	1,91,981	2,07,809
Nunjah	21,487	96,781	27,528	1,17,875
Garden	21,818	67,920	23,162	71,233
Total...	2,10,872	3,47,439	2,42,671	3,96,917
			Increase...	49,478

15. Taking into consideration the above facts, the indifferent out-turn, and the three previous bad seasons, I considered myself fully justified in granting remissions to the extent noted in the margin. It is chiefly for dry land, and the amount is less than in the preceding year.

Fasli.	RS.
1271.....	44,146
1272.....	31,335

16. Remission was granted for garden land only under special circumstances.
17. All Kararnamahs were enforced. Portions of small fields and lands left waste through neglect were all charged.
18. *Statement No. 4.*—No items of remission call for remark except No. 1, which has already been explained.
19. **SUNDRY ITEMS.**—The increase in the Tope rent, Rupees 198-12-0, arose from competition at auctions.
20. Some errors in levying the grass tax were rectified in the year under report. This, as well as the increased cultivation, accounts for the increase under this head.
21. *Statement No. 5.*—Shavi (withered crops) did not occur in the year under report.
22. *Statement No. 6.*—This calls for no remark.
23. There has been no remarkable fluctuation in the extent cultivated with Cotton, Sugar-cane, and Indigo. The Cotton crop in the Dindigul Taluk suffered from rain in March; that in Pulny reached the average.

24. The Comparative Statement of all sources of Revenue exhibits a large increase. The

Faslis.	RS.	A.	P.
1264..	3,01,394	6	0
1265..	3,15,845	8	10
1266..	3,12,203	13	7
1267..	2,40,972	1	8
1268..	2,35,621	10	9
1269..	3,55,170	4	9
1270..	3,43,193	12	5
1271..	3,51,643	6	8
1272..	4,06,845	6	8

Land Revenue of Fasli 1272 will be found to be the highest on record. Excluding ready money items, I note in the margin the revenue under this head for a series of years, which shows that the condition of the Division is steadily improving.

25. The Stamp Revenue has fallen short by Rupees 5,476, owing to fewer suits having been filed than in the previous year.

26. The abolition of the 2 per cent. impost has caused a decrease under the head of Income Tax.

27. *Statement 9* calls for no remark.

28. The collections were satisfactory. In consequence of the attendance of the Curnums at the office of the Deputy Collector of the Inam Commission, the collection of the last instalment of Land Revenue was impeded, and the balance at the close of the Fasli amounted to Rupees 67,241, which was however reduced to Rupees 32,134 by subsequent collections up to August 1863. Of this the small sum of Rupees 66 only comes under the head of Ryotwary, the remainder being due by the Zemindars of Cunnivady and Ammai Naiknoor, Rupees 26,695 from the former, and Rupees 5,273 from the latter. I have taken measures to effect the speedy realization of these arrears.

29. The balance under other heads will be recovered as early as possible.

30. The arrears of former years amounted at the end of the Fasli to Rupees 474, of which Rupees 2 have been since collected, and Rupees 418 are recoverable. A sum of Rupees 8, classed as Doubtful, is incidental on a boundary dispute, which will be settled shortly. The balance classed as Irrecoverable amounts to Rupees 45,15-11. It is due by three individuals. One owes Rupees 4-5-1, being the half tax ordered* by the

* Proceedings dated 19th October 1861, No. 5,768.

Board to be levied from him on some land he applied for. He has abandoned the land, and has no means to pay. Another is the Abkarry Renter of the late Nellacottah Taluk, and the arrear (27-14-8) is for interest that accrued on a balance due by him up to the date of its remission under the sanction of the Board, under date the 21st May 1861, No. 2,579. The third owes Rupees 13-12-2, being the tax on waste charged at the Jammabundy. He has absconded. I request sanction to write off these sums.

31. There was no occasion to resort to coercive measures in the collection of the revenue in the year under reference.

32. I have no fault to find with the mode in which the Taluk accounts are prepared. The preparation of the Village accounts on the other hand is most unsatisfactory, nor as long as the present system lasts do I see any prospect of material improvement. The work of the Curnums in the extensive dry villages of the Sub-division is very great, and as a rule they are miserably under-paid. It is useless to dismiss them, as no better substitutes can be secured for the remuneration offered. The same remark applies to suspension as a punishment, and they are too poor to be fined. Virtually, therefore, they are almost out of control. I trust that in the new scheme sufficient provision will be made for the Curnums of dry villages, such as those in the division.

33. I annex a Statement of lands acquired by Public Servants:—

Land where situated.		Name of Public Servant.	Office.	Land acquired.		When acquired and whether prior or subsequent to employment in the Public Service.	By what means acquired.	Nature of interest possessed by such servant in such landed property.	Remarks.
Taluk.	Village.			Extent.	Assessment.				
Caroor in Shevagungah Zemindary.	Saithyeolam.	P. Soobbier.	Sub-division Serishtadar.	Acres.	RS. A. P.	Subsequent.	By funds received from mortgagers who redeemed their lands, and private income.	Mortgage.	
				27 $\frac{1}{2}$ $\frac{3}{4}$	8 0 0				

34. One hundred and seventy-one wells and six tanks were newly formed, and in eight cases in which permission had been given to plant topes under the rules of 1848, the parties threw up their engagements owing to changes connected with the lands, or in their own circumstances.

35. The Tahsildars of Dindigul and Pulny, Ramaswamy Ayer and Mr. G. Burby, have discharged the duties of their offices to my satisfaction.

36. Ramaswamy Ayer is one of the most able, intelligent, and active Tahsildars that I have met with, and I was much struck with the evident confidence shown towards him by the Ryots during the Jummabundy.

37. My Serishtadar, P. Soobbier, is also a very able and valuable public servant, to whom I am much indebted for assistance during the Jummabundy, and at all times.

(Signed) G. VANS AGNEW,
Acting Sub-Collector.

MADURA,
5th September 1863.

CONTENTS.

	Paras.
1. Commencement of Settlement.	2
2. Variations in the number and tenure of Villages... ..	3
3. State of Puttahs renewed, altered, &c... ..	4
4. Season and Sanitary state of the Division... ..	6 and 9
5. Cultivation... ..	"
6. Vaccination... ..	8
7. Prices... ..	11
8. State of Ryots' holdings... ..	12
9. Actual cultivation... ..	14
10. Remission... ..	15
11. Sundry Sources of Revenue... ..	19
12. Cotton cultivation... ..	23
13. Comparison of all Sources of Revenue... ..	24
14. Collection... ..	28
15. Collection of Arrears... ..	30
16. Recommendation for remission of Arrears... ..	"
17. Extent to which coercive process was employed in the collection of Land Revenue... ..	31
18. Working of the new system of Village and Taluk accounts... ..	32
19. Landed property acquired by Public Servants... ..	33
20. Plantation of topes, &c... ..	34
21. Remarks on the conduct of Public Servants... ..	35

(Signed) G. VANS AGNEW, Acting Sub-Collector.

SETTLEMENT REPORT

OF

TINNEVELLY.

1. 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 1272 (A. D. 1862-63), and to forward prepared, according to the forms prescribed by the Board, the set of Annual Settlement Accounts Nos. 1 to 14, with the exception of No. 2, which was ordered by the Board of Revenue, in paragraph 4 of their Miscellaneous Circular, No. LXIX, dated 19th June 1863, to be discontinued, one number in addition as required in Extract from the Proceedings of the Board of Revenue, under date the 16th July and 22nd November 1858, and Statement No. 3 with two Enclosures A and B, prepared in the forms which accompanied the Board's Miscellaneous Circular, dated 19th June 1863 above quoted, 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 in pursuance 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-one Statements.

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

No. 1.

Names of the European Officers.	Taluks.	Stations where the Jumma-bundy was made.
<i>Collector's Division.</i>	Tinnevelly... ..	Huzoor Cutcherry.
	Sankerninarcoil... ..	Cusbah Sankerninarcoil.
Mr. Silver, Collector.	Streevilliputtoor... ..	Do. Streevilliputtoor.
	Sattoor... ..	Coilpatry.
	Ottapedarum... ..	Kytar.
	Tenkarai... ..	Puducudy.
<i>Sub-Division.</i>	Nanguneri... ..	Cusbah Nanguneri.
Mr. Kindersley, Acting Sub-Collector.	Ambasamudram... ..	Do. Ambasamudram.
	Tencasy... ..	Nannagaram.

SETTLEMENT REPORT OF

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

No. 2.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	No.	No.	No.	No.
Nunjah (wet) Mottafysul villages.....	931	932	1	...
Do. Pottom villages paying a favorable assess- ment in grain.....	25	24	...	1
Do. Poroopoo do. do. fixed in money.....	12	12	...	...
Punjah (dry) villages	116	116	...	...
Taram (Ryotwar) villages	15	15	...	...
Cattoogootah villages.....	78	78	...	...
Inam villages.....	74	74	...	...
Total Circar villages ...	1,251	1,251	...	...
Zemindary villages ...	725½	725½	...	...
Grand Total...	1,976½	1,976½	...	...

4. In the year under report one village was transferred from the head of Pottom to that of Mottafysul, in consequence of the dry lands in the above village, which were converted into wet in Fasli 1272, having been assessed with full Teerwah with reference to the rate prevailing in the neighbouring village; hence the increase of one village under the head of Mottafysul, and the decrease of one village under the head of Pottom.

5. INTRODUCTION OF PERMANENT PUTTAHS.—The total number of Puttahs in the year under reference amounted to 1,29,376, of which 84,276 Puttahs were permanent, and the remainder, or 45,100 Puttahs were renewed, partly owing to Puttahs which were in the names of deceased persons having been now made out in the names of actual occupants and heirs; and

to Puttahs of the previous year not having been produced for the purpose of entering the alterations that have taken place in holdings during the year under report, on the ground that they were lost, and from various other causes, and partly to changes in holdings. This renewal bears a proportion of 34 per cent. on the total number of Puttahs.

6. SEASON AND SANITARY STATE OF THE DISTRICT.—The season was favorable for cultivation as the Board will have observed from the official year Report forwarded on the 15th May 1863, the fall of rain and the freshes in the rivers having been above those of the previous year. An abstract Statement of the rain-fall during the year is given in the margin, but it can only be taken as an approximation to accuracy. I trust this will be improved.

Abstract Statement of Rain-fall during Fasli 1272.

Months.	Average fall in each month as reported previously in the Monthly Return.	
	Inches.	Tenths.
April .. ..	..	2.872½
May .. ..	..	4.560
June .. ..	..	3.843½
July .. ..	..	3.80
August	1	8.747½
September.. ..	..	7.471½
Total....	4	0.275
October.. ..	5	6.971½
November.. ..	23	7.701½
December.. ..	2	2.149½
January.. ..	1	8.414½
February.. ..	1	1.947½
March	4	4.506½
Total....	38	7.628½
Grand Total....	42	7.903½

7. The following table, 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 main river Tambrapoorny, minor rivers, and rain-fed tanks, and the extent which suffered from failure of crops :—

Actual wet Cultivation in Mottafysul and Turam villages inclusive.

Sources of Irrigation.		Extent of Cultivation.				Failure of Crops.			
		Fasli 1271.	Fasli 1272.	In- crease.	De- crease.	Fasli 1271.	Fasli 1272.	In- crease.	De- crease.
1		2	3	4	5	6	7	8	9
Carr.	Tambrapoorny...	Acres. 37,499	Acres. 37,279	Acres. ...	Acres. 220	Acres. ...	Acres. ...	Acres. ...	Acres. ...
	Minor rivers.....	27,293	16,108	...	11,185	2	118	116	...
	Rain-fed tanks....	13,353	4,564	...	8,789	5	...	...	5
	Total ..	78,145	57,951	...	20,194	7	118	111	...
Peshanum.	Tambrapoorny...	52,921	54,931	2,010	...	4	...	...	4
	Minor rivers.....	50,212	60,260	10,048	...	1	7	6	...
	Rain-fed tanks....	39,132	53,768	14,636	...	239	1	...	238
	Total ..	1,42,265	1,68,959	26,694	...	244	8	...	236
Total.	Tambrapoorny...	90,420	92,210	1,790	...	4	...	...	4
	Minor rivers....	77,505	76,368	...	1,137	3	125	122	...
	Rain-fed tanks....	52,485	58,332	5,847	...	244	1	...	243
	Grand Total.....	2,20,410	2,26,910	6,500	...	251	126	...	125

There has been an increase of Acres 6,500 in the wet cultivation during the year under report, over that raised in the previous year, as will be seen from the above table. The extent of wet land on which the crops entirely perished during the year under review, amounted only to Acres 126, being 118 Acres in Carr, and 8 Acres in Peshanum, and fell short of that of the previous year by Acres 125.

8. CARR NUNJAH (WET) CULTIVATION OR EARLY CROP.—Owing to failure of rain at the commencement of the Carr cultivation, and to the backwardness of the south-west monsoon, there has been a decrease of 20,194 Acres in the Carr cultivation under the three sources of irrigation above-mentioned, which occurred chiefly under minor rivers in the Taluks of Streevilliputtoor, Sankerninarcoil and Nanguneri, but the yield was good.

9. PESHANUM OR LATE CROP.—In the months of October, November and December, there was heavy and long continued rain all over the District, and high freshes came down the river Tambrapoorny and other minor rivers, and many tanks and channels breached, especially in the Tenkarai Taluk, some of the cultivation was flooded and otherwise damaged, and some lands were left uncultivated in consequence of their being submerged by water. The cultivation raised in the Peshanum season is, however, in excess of that of the previous year by 26,694 Acres, but the out-turn of the harvest was scanty, owing mainly to the excessive fall of rain, and partly to the crops having been attacked by a species of fly in a few localities.

Faslis.	Acres.
1271	6,64,480
1272	7,22,837
Increase.....	58,357

Faslis.	Acres.
1271	12,493
1272	13,287
Increase.....	794

10. PUNJAH OR WRY CULTIVATION.—In the dry cultivation there has been an increase of 58,357 Acres over that raised in the preceding year, but the yield was scanty owing to the superabundance of rain.

11. GARDEN CULTIVATION.—The garden cultivation exceeds that of the previous year by 794 Acres, but the crops gave a short yield.

SETTLEMENT REPORT OF

12. As regards the sanitary condition of the province, I beg to state that cholera prevailed generally in the months of November and December 1862, and in January and March 1863, and was very fatal in some localities. Fever and small-pox also occasionally prevailed. The loss of cattle was also great from murrain, &c., in the Taluks of Sankerninarcoil, Streevilliputtoor, Sattoor, and Tencasy, especially in Sankerninarcoil in which the people were in some places obliged to cultivate their ground by digging, for want of cattle for the plough.

Faslis.	Number Vaccinated.	Successful.	Unsuccessful.
1270.....	11,700	10,893	807
1271.....	6,577	5,970	607
1272.....	6,003	5,345	658

report amounted to 6,003, of which 5,345 were reported to be successful, and 658 unsuccessful.

13. VACCINATION.—The results of Vaccine operations during the year under consideration are given in the marginal Statement in contrast with those of the previous years. The number vaccinated during the year under

14. PRICES OF GRAIN.—The prices at which the several descriptions of grain were sold during the year under report, are shown in the subjoined Statement as compared with the previous year. They are considered to be tolerably correct. The rise in the prices is ascribable to the deficient yield of the Nunjah and Punjah crops.

Faslis.	Paddy, 1st sort per Garce.			Paddy, 2nd sort per Garce.			Cholum per Garce.			Cumboo per Garce.			Horse gram per Garce.			Raggy per Garce.			Varagoo per Garce.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1271	188	4	9	164	15	6	188	7	10	192	14	4	276	10	6	189	9	1	110	12	8
1272.....	203	13	11	184	8	5	244	8	7	217	3	6	289	10	1	202	12	11	162	0	8
Increase ...	15	9	2	19	8	11	56	0	9	24	5	2	12	15	7	13	3	10	51	4	0
Decrease...	.....			.....			.....			.....			.....			.....			.....

15. RYOTS' HOLDINGS.—As directed in Clause 1, paragraph 6 of the Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863, Board No. 3,635, a Statement of holdings for Fasli 1272 is forwarded in the form B, Enclosure to Statement No. 3, an Abstract of which is given below, from which it will be observed that numerous changes have taken place in holdings during the year under report, which is owing to lands that were found to be unfit for cultivation having been relinquished by the Ryots, and new lands having been taken up for cultivation, and also to lands having been transferred from one head to another, with reference to the capabilities of the soil and the means of irrigation, &c. The following Statement will further show that there has been a large extent of waste under the three heads of Dry, Wet, and Garden, which is principally owing to the inability of the Ryots to bring all the lands under cultivation, in consequence of the failure of rain at the commencement of the cultivating season, and to the superabundance of rain afterwards, and partly also to the neglect of the Ryots:—

No. 3.

Items.	Nunjah.		Punjah.		Garden.		Total.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
Extent of land in Ryots' holdings at the commencement of the Faslî..	1,79,951	18,04,652 9 6	10,92,666	7,80,947 0 1	17,168	51,436 2 7	12,89,785	26,37,035 12 2
Deduct land relinquished by the Ryots and transferred from one head to another, &c.....	1,094	48,110 5 3	7,158	5,950 1 9	223	3,195 13 8	8,475	57,256 4 8
Remainder...	1,78,857	17,56,542 4 3	10,85,508	7,74,996 14 4	16,945	48,240 4 11	12,81,310	25,79,779 7 6
Add land newly taken up for cultivation.....	3,081	46,632 10 1	16,174	11,558 9 9	596	5,530 4 4	19,851	63,721 8 2
Total...	1,81,938	18,03,174 14 4	11,01,682	7,86,555 8 1	17,541	53,770 9 3	13,01,161	26,43,500 15 8
Particulars.. { Cultivated.....	1,60,762	16,48,517 11 8	7,78,209	6,46,002 7 5	13,322	43,544 5 9	9,52,293	23,38,094 8 10
{ Waste.....	21,176	1,54,657 2 8	3,23,473	1,40,553 0 8	4,219	10,226 8 6	3,48,868	3,05,436 6 10

16. ACTUAL CULTIVATION.—The Land Revenue Beriz of Fasli 1272 on actual cultivation, inclusive of tax on dry and garden lands, amounted to Rupees 22,89,465-1-9, or Rupees 91,505-12-10 in excess of the Beriz of the preceding year, as shown in the subjoined Statement No. 4:—

No. 4.

Items.		Fasli 1271.	Fasli 1272.	Increase.	Decrease.	
1		2	3	4	5	
Mottafysul.	Extent of land cultivated.	1st Crop, Acres.....	1,34,329 0 0	1,45,689 0 0	11,360 0 0	... ..
		2nd do. do.	68,002 0 0	63,568 0 0	... ..	4,434 0 0
		Total.....	2,02,331 0 0	2,09,257 0 0	6,926 0 0	... ..
	Parti- { Carr, Acres....	71,344 0 0	53,103 0 0	... ..	18,241 0 0	
		culars. { Peshanum do....	1,30,987 0 0	1,56,154 0 0	25,167 0 0	... ..
	Total Mailwarem in Grain Cottahs		5,48,753 6 0 $\frac{5}{8}$	5,73,287 17 3 $\frac{1}{8}$	24,534 11 3 $\frac{1}{2}$	... ..
	Price per Grain Cottah, Rupees..		2 12 1 $\frac{1}{4}$	2 11 7 $\frac{1}{4}$	... ..	0 0 5 $\frac{3}{4}$
	Beriz thereof, Rupees.....		15,12,710 3 10	15,63,696 6 5	50,986 2 7	... ..
	Extent of land cultivated.	1st Crop, Acres.....	7,391 0 0	7,291 0 0	... ..	100 0 0
		2nd do. do.	3,310 0 0	2,870 0 0	... ..	440 0 0
		Total.....	10,701 0 0	10,161 0 0	... ..	540 0 0
Nunjah.	Parti- { Carr, Acres....	4,153 0 0	3,283 0 0	... ..	870 0 0	
		culars. { Peshanum do.	6,548 0 0	6,878 0 0	330 0 0	... ..
	Total Mailwarem in Grain Cottahs		17,041 17 2 $\frac{1}{2}$	16,218 5 4 $\frac{1}{2}$	... ..	823 11 6
	Price per Grain Cottah, Rupees..		2 12 4 $\frac{5}{8}$	2 11 0 $\frac{5}{8}$	... ..	0 1 4
	Beriz thereof, Rupees		47,294 0 2	43,658 4 2	... ..	3,635 12 0
	Extent of land cultivated.	1st Crop, Acres.....	2,792 0 0	2,791 0 0	... ..	1 0 0
		2nd do. do.	1,149 0 0	840 0 0	... ..	309 0 0
		Total.....	3,941 0 0	3,631 0 0	... ..	310 0 0
	Parti- { Carr, Acres ...	1,328 0 0	1,104 0 0	... ..	224 0 0	
		culars. { Peshanum do.	2,613 0 0	2,527 0 0	... ..	86 0 0
	Beriz thereof, Rupees.....		11,288 5 2	10,705 10 11	... ..	582 10 3
Poreopoo.	Extent of land cultivated.	1st Crop, Acres.....	2,792 0 0	2,791 0 0	... ..	1 0 0
		2nd do. do.	1,149 0 0	840 0 0	... ..	309 0 0
		Total.....	3,941 0 0	3,631 0 0	... ..	310 0 0
	Parti- { Carr, Acres ...	1,328 0 0	1,104 0 0	... ..	224 0 0	
		culars. { Peshanum do.	2,613 0 0	2,527 0 0	... ..	86 0 0
Beriz thereof, Rupees.....		11,288 5 2	10,705 10 11	... ..	582 10 3	
Taram.	{ 1st Crop, Acres.....	2,710 0 0	3,113 0 0	403 0 0	... ..
		{ 2nd do. do.	727 0 0	748 0 0	21 0 0	... ..
	Total		3,437 0 0	3,861 0 0	424 0 0	... ..
	Total Beriz, Rupees.....		14,844 6 10	16,848 3 6	2,003 12 8	... ..
	Total Extent of cultivation. { 1st Crop, Acres ...		1,47,222 0 0	1,58,884 0 0	11,662 0 0	... ..
{ 2nd do. do.		73,188 0 0	68,026 0 0	... ..	5,162 0 0	
Total.....		2,20,410 0 0	2,26,910 0 0	6,500 0 0	... ..
Total Beriz, Rupees, ...		15,86,137 0 0	16,34,908 9 0	48,771 9 0	... ..
Punjab.	{ Number of Acres cultivated	6,64,480 0 0	7,22,837 0 0	58,357 0 0	... ..
		Beriz thereof, Rupees....	5,69,925 9 4	6,11,234 14 6	41,309 5 2	... ..
Bagayet.	{ Number of Acres cultivated	12,493 0 0	13,287 0 0	794 0 0	... ..
		Beriz thereof, Rupees... ..	41,896 11 7	43,321 10 3	1,424 14 8	... ..
Total land cultivated Wet, Dry, and Garden, 1st Crop, Acres... ..		8,24,195 0 0	8,95,008 0 0	70,813 0 0	... ..
Total amount of Beriz, Rupees...		21,97,959 4 11	22,89,465 1 9	91,505 12 10	... ..

17. **MOTTAFYSUL**.—Although there was a decrease in cultivation of 18,241 Acres in Carr, owing to the failure of rain at the commencement of that season, yet there has been an increase on the whole of 6,926 Acres in cultivation, and Rupees 50,986-2-7 in Revenue over Fasli 1271, in consequence of the season for Peshanum having been favorable.

18. **POTTOM OR LAND PAYING A FAVORABLE ASSESSMENT FIXED IN GRAIN**.—The decrease of 540 Acres in cultivation including Carr and Peshanum, and Rupees 823-11-6 in Revenue under the head of Pottom, is chiefly owing to the deficiency of water in the Carr season in the wells, upon which a large extent of land in the Nanguneri Taluk is dependant for irrigation.

19. **POROOPOO OR LANDS PAYING A FAVORABLE ASSESSMENT FIXED IN MONEY**.—There was also a decrease of 310 Acres in cultivation including Carr and Peshanum, and Rupees 582-10-3 in revenue under the head of Poroo poo, which is attributable to certain lands having been carried to the head of Ayen consequent on the death of the holder.

20. **RYOTWAR**.—The increase of 424 Acres in cultivation, and Rupees 2,003-12-8 in revenue under this item, is ascribable to the generally favorable character of the season.

21. **TOTAL WET ACTUAL CULTIVATION**.—Thus the total increase in wet cultivation (first crop) and revenue (including assessment on second crop) under all the above heads amounts to Acres 11,662, and Rupees 48,771-9-0 respectively in contrast with the previous year, as will be seen from the foregoing Statement No. 4.

22. **DRY ACTUAL CULTIVATION**.—For causes shown in paragraph 6 of this report, there has been an increase of 58,257 Acres in cultivation, and Rupees 41,302-5-2 in revenue, under the head of Dry, as shown in the above Statement.

23. **GARDEN ACTUAL CULTIVATION**.—Under the head of Garden there has been an increase both in cultivation and revenue of Acres 794, and Rupees 1,424-14-8 respectively, which is owing to the causes explained in paragraph 6 of this report.

24. **WASTE CHARGED AND REMITTED**.—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 8,53,031 Acres, and the assessment thereon to Rupees 3,02,699-10-11, being Acres 65,408 and Rupees 89,276-4-9 less than the previous year.

No. 5.

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	Land.			Land.			Land.			Land.		
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Waste charged. { Nunjah. Punjah. Bagayet. }	2,52,056	1,99,206	1 3	3,31,459	2,63,380	6 3	79,403	64,174	5 0	..	....
Waste remitted. { Nunjah. Punjah. Bagayet. }	1,66,383	1,92,769	14 5	21,572	39,319	4 8	..	.....		1,44,811	1,53,450	9 9
Total	4,18,439	3,91,975	15 8	3,53,031	3,02,699	10 11	...	....		65,408	89,276	4 9
Particulars { 1st Crop. 2nd do. }	4,14,654	.....		3,47,081	.....		2,165	.....		67,573	.....
	3,785	.....		5,950	.....			.. ..		..	.....

25. Those lands that were shown on inquiry to have been left uncultivated through the neglect of the Ryots, were charged with Teerwah. The waste thus charged amounts to 3,31,459 Acres, and Rs. 2,63,380-6-3, or Acres 79,403, and Rs. 64,174-5-0 in excess of the preceding year.

26. Assessment on 21,572 Acres, amounting to Rupees 39,319-4-8, were remitted under the Orders of Government, dated 10th March 1860, as the lands were left uncultivated from causes over which the Ryots had no control. Of the above sum, Rupees 864-13-7 is the Teerwah on lands damaged by the water from tanks, &c., that breached from the heavy rains, Rupees 3,774-11-8 is the assessment on lands left uncultivated in consequence of tanks which had once breached from heavy rains not having received a sufficient supply of water afterwards, and Rupees 10,028-11-0 is the Teerwah on lands submerged by an inundation caused by the heavy and long continued rains of last year in the Tenkarai Taluk, which extended over a distance of some miles, owing to there being no outlet to drain off the water.

27. This lake if once formed does not subside wholly for a long period, the ground being on a low level. For cutting a channel to drain off this water, the necessary measures have been adopted in communication with the late Acting District Engineer Captain Paxton. Of the remainder, or Rupees 24,651-0-5, Rupees 17,885-11-2 is the Teerwah on Nunjah lands left waste from want of water, principally in the Taluks of Sankerninarcoil and Nanguneri, in the Carr season, and the remainder is the Teerwah on Punjah lands left uncultivated from want of timely rains. The total remission granted during the year falls short of that of the previous year by Rupees 1,53,450-9-9.

SETTLEMENT REPORT OF

No. 6.—*Remission.*

Items.	Amount of Remission.											
	Fasli 1271.				Fasli 1272.				Increase.			
	RS.	A.	P.		RS.	A.	P.		RS.	A.	P.	Decrease.
1	2				3				4			5
<i>Occasional.</i>												
1. Remission on account of drought.	1,795	5	1		1,347	6	8		...	...	...	447 14 5
2. Do. on Panyboodthy. ... ..	...	...	...		761	14	7		761	14	7	...
3. Do. on account of Zabibah Cowle.	2,048	3	1		1,075	2	7		...	...	...	973 0 6
4. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor.	9,839	1	11		11,764	7	6		1,925	5	7	...
[Remission on lands left waste in consequence of the bursting of tanks.												
5. Do. on lands left waste from want of rain.	1,91,497	5	8		3,774	11	8		3,774	11	8	...
Do. on lands submerged by water.	1,272	8	9		24,651	0	5		...	...	...	1,66,846 5 3
Do. on lands damaged by floods ... ..	...	...	...		10,028	11	0		8,756	2	3	...
	...	...	...		864	13	7		864	13	7	...
Total...	1,92,769	14	5		39,319	4	8		...	...	...	1,53,450 9 9
Total Occasional...	2,06,452	8	6		54,268	4	0		...	...	...	1,52,184 4 6
<i>Customary.</i>												
6. Ready money Inams	21,767	12	9		21,317	2	10		...	...	...	450 9 11
7. Maniems in grain... ..	5,021	12	6		5,120	14	7		99	2	1	...
8. Chaturbhagum, Panchama Hissa, &c., Reayat.	41,624	4	2		46,507	14	1		4,883	9	11	...
9. Remission of 4th and half Teerwah on lands cultivated by Merassidars of Brahmin caste... ..	11,214	12	4		12,127	8	4		912	12	0	...
Do. of 3ths Teerwah on Shrotriem lands	8,235	0	4		8,550	4	0		345	3	8	...
10. Arthamaniem or remission of a moiety of the full assessment	11,419	13	6		12,425	0	5		1,005	2	11	...
11. Total...	99,283	7	7		1,06,078	12	3		6,795	4	8	...
Total Occasional and Customary...	3,05,736	0	1		1,60,347	0	3		...	...	...	1,45,388 15 10

Deductions from Wet, Dry, and Garden lands.

Deductions from the Sundry Items of Revenue.		<i>Miscellaneous.</i>									
12.	Oodangadu or thorn trees.	12	15	10	19	9	2	6	9	4	... ..
13.	Tope.	2,837	1	6	3,430	14	7	593	13	1	... ..
14.	Palmirals.	20,831	10	5	22,701	5	2	1,869	10	9	... ..
15.	Desacaval Jody, &c. on detached Inam lands.	0	8	0	0	8	0	...	...	...	... ..
16.	Quit-rent.	45	5	9	33	7	11	...	...	...	11 13 10
Total Miscellaneous Deductions from Sundry items of Revenue.		23,727	9	6	26,185	12	10	2,458	3	4	... ..
Particulars. { Occasional.		1,249	9	0	3,473	12	8	2,224	3	8	... ..
{ Customary.		22,478	0	6	22,712	0	2	233	15	8	... ..
Grand Total...		3,39,463	9	7	1,86,532	13	1	...	...	...	1,42,930 12 6
1.	Occasional remissions, or those granted at the Jummabundy, with reference to the state of the season.	2,07,702	1	6	57,742	0	8	...	...	...	1,49,960 0 10
2.	Fixed remissions.	1,13,024	8	1	1,19,146	1	3	6,121	9	2	... ..
3.	Deductions for the payment of the village servants, &c.	8,737	0	0	9,644	11	2	907	11	2	... ..

SETTLEMENT REPORT OF

28. PARTICULARS OF REMISSIONS.—From the foregoing Statement No. 6, it will be seen that the deductions made from the Beriz of Wet, Dry and Garden, as well as from Sundry Items, amounted to Rupees 1,86,532-13-1, or Rupees 1,42,930-12-6 less than the preceding year, which is accounted for as follows :—

	RS.	A.	P.
* Decrease in the amount of remissions granted on account of the entire failure of Crops, Item No. 1, and on account of waste from want of water, &c., Item No. 5...	1,53,898	8	2
Decrease under the head of Progressive Cowle, Item No. 3, owing to the lands having paid a higher rate of assessment in Fasli 1272 than the previous year according to the terms of the Cowle...	973	0	6
Decrease in ready money Inams, Item No. 6, owing to a certain sum erroneously entered in Fasli 1271 under this head having been in the year under report transferred to the head of "Grain Inams," &c...	450	9	11
Decrease under the head of Quit-rent, Item No. 16...	11	13	10
Total Decrease...	1,55,334	0	3
<i>Deduct</i>			
Increase under the head of Paniboodthly, Item No. 2, owing to heavy and long continued rain...	761	14	7
Increase in deductions on account of Inams, &c., from the Beriz of other items, Nos. 4, 7, 8, 9, 10, 11 and 12, owing to the increase in cultivation and revenue consequent on the favorableness of the season...	9,177	13	6
Increase, being the amount of remission granted in consequence of the Ryots not having enjoyed the produce of the Tope and Palmirah trees standing within the water spread of the Lakes, referred to in paragraph 26 of this Report, including the amount deducted on account of Inams from the Beriz of tope trees newly brought to account during the year under report as productive...	2,463	7	10
Total Increase...	12,403	3	11
Net Decrease after deducting Increase.....	1,42,930	12	6

No. 7.

Sundry Items of Revenue, such as Tope, Taudbund, &c.

Items.	Fasli 1271.			Fasli 1272.			Comparison.		
	1			2			Increase.	Decrease.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sundry Items..	1,68,493	10	4	1,61,559	5	5	.....	6,934	4 11

29. PARTICULARS OF SUNDRY ITEMS.—The revenue brought to account under the head of Sundry Items during the year under review, is shown in the foregoing Statement No. 7, in comparison with the previous year, and

falls short by Rupees 6,934-4-11. The cause of this decrease is explained below :—

Decrease owing to the demand on account of Fish rent, Chayaroot rent, and Chank rent, which was entered under this head up to April of Fasli 1271, having been in the year under report carried to the head of Land Revenue Miscellaneous, agreeably to the orders of the Board of Revenue, contained in their Miscellaneous Circular of 19th June 1863, No. LXIX, Board No. 3,635

Decrease being the difference between the quit-rent hitherto paid by the occupants of houses in Panguvaly, &c. villages, when the Puttahs for the houses were made out in their names, and the land tax now paid by the proprietors, to whose names the Puttahs have been transferred during the year under report, agreeably to the orders of the Board of Revenue, dated 28th January 1863, No. 546...

	709	7	10
Total Decrease...	12,497	5	3

Deduct

	RS.	A.	P.
Increase in tax on Topes and Palmirah trees, owing to new trees having been brought to account as productive during the year under report...	4,603	12	0
Increase in tax on Odangadu or thorn trees, owing to more trees having grown during the year under review...	800	11	4
Increase in other Items...	159	9	0
Total Increase	5,563	0	4
Net Decrease	6,934	4	11

30. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS AS COTTON, SUGAR-CANE, &C.—
No. 8.

Faslis.	Cotton.			Indigo.			Sugar-cane.		
	Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.	
1	2	3		4	5		6	7	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
1271 ...	1,89,094	1,82,315	8 0	353	398	9 11	263	2,914	0 8
1272 ...	2,62,523	2,65,789	2 9	468	368	4 2	207	2,371	8 5
Increase.	73,429	83,473	10 9	115	.....	.....	.....	.....	.....
Decrease.	.....	.....	.....	.....	30	5 9	56	542	8 3

The foregoing Statement will show that there was a large increase both in the cultivation of Cotton and in the Revenue derived therefrom of Acres 73,429, and Rupees 83,473-10-9 respectively, over Fasli 1271. The Ryots being aware of the advantages resulting from the extension of Cotton

cultivation, which was fully explained to them by me, a much larger area was brought under cultivation during the year under report than was known before, but neither the yield nor the quality was equal to that of the crop of the last year, because the heavy rain which fell towards the end of 1862 prevented the removal of weeds and the free growth of the plants, and the subsequent rains which came at a time when the pods were opening caused the bolls to drop off. The price paid by the merchants for the first sort of Cotton during the year under report, ranged from Rupees 240 to 255 per candy, or Rupees 127 to 134 in excess of that of the previous year.

Fasli.	Candies.
1271.....	59,086
1272.....	54,238
Decrease	4,848

31. From the Statement given in the margin, it will be seen that there has been a decrease in the export of Cotton to the extent of Candies 4,848 during the past years, which is attributable to the Cotton grown in

Fasli 1272 not having been exported to any great extent during the Fasli year under reference. It is reported that the quantity which remained in the hands of the merchants at the close of the previous Fasli 1271, and old Cotton purchased in Fasli 1272, were exported during the year under report.

32. Notwithstanding an increase of 115 Acres in cultivation under the head of Indigo, there has been a small decrease of Rupees 30-5-9 in the revenue derived therefrom, which is owing to lands paying a lower rate of assessment, having been taken up for the cultivation of this product.

33. Under the head of Sugar-cane there has been a decrease of 56 Acres in cultivation, and Rupees 542-8-3 in Revenue, which is owing to the Ryots taking little interest in the cultivation of this product.

SETTLEMENT REPORT OF

34. AN ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR.—From the subjoined Statement No. 9, it will be observed that the total net Land Revenue Beriz of Fasli 1272, amounts to Rupees 29,35,544-4-7, and exceeds that of the previous year by Rupees 10,074-13-8.

No. 9.—Land Revenue.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Land Revenue Beriz after deducting remission.....	24,28,965	5 4	25,67,191	5 0	1,38,225	15 8	.....	.....
2. Shrotriem.....	32,972	2 0	32,972	2 0	.....	.....	.....	.....
3. Jody on Inam Villages.....	1,197	0 8	1,197	0 8	.....	.....	.....	.....
4. Permanent Pesheush.....	3,08,047	3 11	3,08,047	3 11	.....	.....	.....	.....
5. Inam Commutation.....	85	8 4	.....	.....	.....	.....	85	8 4
6. Miscellaneous.....	2,768	13 11	25,764	11 0	22,995	13 1	.....	.....
7. Sayer or Extra Revenue.....	1,51,433	4 9	.....	.....	.....	.....	1,51,433	4 9
8. Forest Revenue.....	.....	.....	371	14 0	371	14 0	.....	.....
Total Land Revenue...	29,25,469	6 11	29,35,544	4 7	10,074	13 8	.....	.....

35. The increase of Rupees 1,38,225-15-8, under Item No. 1, Land Revenue, is attributable to the favorable character of the season. The increase of Rupees 22,995-13-1, under the head of Miscellaneous, Item No. 6, is owing to the items which were entered under the head of Sayer or Extra Revenue in Fasli 1271 having been transferred to this head during the year under report, agreeably to the instructions of the Board in their Miscellaneous Circular No. LXIX, dated 19th June 1863. The increase of Rupees 371-14-0 under the head of Forest Revenue, Item No. 8, is the tax on valuable Timber trees brought to account under this head in conformity to the orders of the Board above quoted. The decrease of Rupees 85-4-8 under Item No. 5, Inam commutation, is owing to no Land tax having been redeemed during the year under reference, under the Freehold rules of 1859, while the decrease of Rupees 1,51,433-4-9 under the head of Sayer or Extra Revenue, is ascribable partly to the items, which were credited under this head in Fasli 1271, having been transferred to the credit of Land Revenue Miscellaneous, during the year under review, in pursuance to the instructions contained in the Board's Miscellaneous Circular, dated 19th June 1863, and chiefly to no Pearl Fishery having taken place during the year under report.

36. No. 10.—Demand of extra Sources of Revenue for Fasli 1272, compared with the previous year.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Abkarry.....	48,500	0 0	48,500	0 0	.....	.....	.....	.....
2. Salt.....	5,77,395	9 9	5,55,809	15 9	.....	.....	21,585	10 0
3. Sea Customs.....	48,064	2 4	62,379	15 8	14,315	13 4	.....	.....
4. Sayer.....	69,476	2 0	73,659	8 11	4,183	6 11	.....	.....
5. Stamps.....	1,37,409	12 7	1,29,428	1 6	.....	.....	7,981	11 1
6. Income Tax.....	95,804	6 0	68,053	1 0	.....	.....	27,751	5 0
7. Moturpha arrears of former years.....	975	12 2	97	0 7	.....	.....	878	11 7
Total.....	9,77,625	12 10	9,37,927	11 5	.....	.....	39,698	1 5

EXTRA SOURCES OF REVENUE.—The total amount brought to account in the year under report under the head of Extra Revenue was Rupees 9,37,927-11-5, or Rupees 39,698-1-5 less than that of the previous year as shown in the above Statement. The cause of this decrease is explained below.

37. The decrease of Rupees 21,585-10-0 under the head of Salt, Item No. 2, has arisen to a great extent from the interruption to trade by the heavy rains. The decrease of Rupees 7,981-11-1, under Item No. 5, Stamp Revenue, is owing to the extraordinary sales in the previous year occasioned by the Statute of Limitation, which cause was not operating in the year under report. The decrease of Rupees 27,751-5-0, under the head of Income tax, is owing to the abolition of two per cent. Income tax under Act XVI of 1862. The sum of Rupees 97-0-7, entered under Item No. 7, is the amount of Moturpha collected on account of the arrears of former years. The increase of Rupees 14,315-13-4 under the head of Sea Customs, is chiefly owing to a larger importation of piece goods from Colombo, and to a larger exportation of Senna to London, while the increase of Rupees 4,183-6-11, under Item No. 4, Land Customs, is chiefly attributable to a larger importation of Areca nuts, Coconut oil, and Jaggery from Travancore, and partly to the Betelnut "Kalipaku" having been assessed according to the market value, agreeably to the orders of the Board of Revenue contained in their Standing Circular, dated 13th October 1862, No. 6,842.

38. No. 11.—Demand of Land and extra Sources of Revenue for Fasli 1272 compared with the previous Fasli.

Items.	Fasli 1271.		Fasli 1272.		Comparison.						
					Increase.			Decrease.			
	1	2	3	4	5						
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue...	...	29,25,469	6 11	29,35,544	4 7	10,074	13 8	...	...	...	...
Extra Sources of Revenue	...	9,77,625	12 10	9,37,927	11 5	...	...	...	39,698	1 5	...
Total...		39,03,095	3 9	38,73,472	0 0	...	...	...	29,623	3 9	...

LAND AND SUNDRY SOURCES OF REVENUE.—The total revenue brought to account under the head of Land and Extra Sources of Revenue during the year under report, amounts to Rupees 38,73,472, or Rupees 29,623-3-9 less than that of the previous year, as will be seen from the foregoing Statement No. 11.

39. No. 12.—Demand, Collection and Balance of all sources of Current Revenue.

Items.	Demand of Fasli 1272.			Collections up to the end of the Fasli or 30th June 1863.			Balance.			Collections up to the end of July.			Balance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue...	29,35,544	4	7	26,30,337	4	4	3,05,207	0	3	2,54,388	1	2	50,818	15	1
Abkarry	48,500	0	0	48,500	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salt.....	5,55,809	15	9	5,55,809	15	9	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sea Customs.....	62,379	15	8	62,379	15	8	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sayer.....	73,659	8	11	73,659	8	11	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stamps.....	1,29,428	1	6	1,29,428	1	6	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income Tax.....	68,053	1	0	50,577	5	2	17,475	11	10	11,316	13	1	6,158	14	9
Moturpha arrears of former years.	97	0	7	97	0	7	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total...	9,37,927	11	5	9,20,451	15	7	17,475	11	10	11,316	13	1	6,158	14	9
Grand Total...	38,73,472	0	0	35,50,789	3	11	3,22,682	12	1	2,65,704	14	3	56,977	13	10

SETTLEMENT REPORT OF

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—Of the balance of Rupees 50,818-15-1, entered under the head of Land Revenue in the foregoing Statement No. 12, Rupees 8,383-9-1, being the balance outstanding against certain Zemindars, having been since collected, there remains a balance of Rupees 42,435-6-0; deducting therefrom Rupees 1,368 1-10, being the Teerwah on the lands in dispute between the Government and certain Zemindaries in this District, the balance remaining to be collected stands at Rupees 41,067-4-2, for the speedy realization of which, and the balance of Rupees 6,158-14-9 under the head of Income tax, the necessary steps have been taken.

40.

No. 13—Demand, Collection and Balance of arrears of former Faslis.

Items.	Arrears at the commencement of Fasli 1272.		Collections including remission up to the end of June 1863.		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...	1,99,918	6 11	1,79,773	7 5	20,144	15 6	216	2 7	19,928	12 11
Moturpha.....	80	5 11	26	12 4	53	9 7	.....		53	9 7
Income tax.....	36,471	13 3	36,471	13 3	.....		.....		.....
Total...	36,552	3 2	36,498	9 7	53	9 7	.....		53	9 7
Grand Total...	2,36,470	10 1	2,16,272	1 0	20,198	9 1	216	2 7	19,982	6 6

DEMAND, COLLECTION AND BALANCE OF ARREARS.—The balance of Rupees 19,982-6-6, set down in the foregoing Statement No. 13, is composed of the following Items, viz.,

	RS.	A. P.
Doubtful	14,722	3 1
Irrecoverable	1,982	0 11
Recoverable... ..	3,278	2 6

41. The first item of Rupees 14,722-3-1, which is more than three-fourths of the total amount of arrears, is the doubtful balance, being the assessment on certain lands in dispute between Government and Zemindary villages, and extends over a period of 20 years, in consequence of the disputes in question not having yet been settled. As the Demarcation operations are being carried on at present in this District, it is believed that most of the disputes will be settled as the operations proceed.

42. The second item of Rupees 1,982-0-11, being the irrecoverable balance, will now be recommended for remission. Of the recoverable balance of Rupees 3,278-2-6, Rupees 285-6-4 are arrears of longer standing than five years, and Rupees 2,992-12-2 are those of more recent standing, as will be seen from the separate Statement No. 13 in the packet. For the speedy collection of these arrears, stringent orders have been sent, and it is hoped that the same will be recovered soon.

43. **RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.**—The balance on account of arrears of Land Revenue and Miscellaneous, remaining unadjusted on the 31st July 1863, and amounting to Rupees 1,982-0-11, shown in Column 11 of the accompanying Statement No. 13, being made up of the following items, 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:—

44. PARTICULARS OF BALANCE.

RS. A. P.

Value of excess quantity of grain erroneously added to seven years' average Mailwarem of the village of Armugamangalam in the Tenkarai Taluk, and which excess has hitherto been remitted under the sanction of Government.	203	12	0
Amount being the Teerwah charged on certain waste lands which were subsequently proved on inquiry to have been left uncultivated from want of water.	75	0	3
Amount being the Teerwah charged on certain lands which were subsequently proved on inquiry to have been ploughed, but not sown from want of water.	521	15	7
Amount being the Teerwah on certain lands erroneously brought to account in excess of the actual quantity...	12	15	7
Amount being the Teerwah erroneously charged on certain Nunjah and Punjab waste lands, on the ground that they formed portions of the fields already included in the Puttahs of other Ryots, as well as the amount, being the Teerwah erroneously charged on certain Punjab waste lands, on the ground that they formed portions of the fields on which Nunjah crops were raised and assessed ..	441	13	11
Amount of Reyayet (customary deduction of revenue in favor of Mirasidars or Proprietors) erroneously carried to the credit of Government, instead of being continued to the heirs of the deceased Proprietors, as ought to have been...	185	8	11
Amount being the Teerwah originally charged on certain lands that suffered from failure of crops, in consequence of the loss sustained by the holder having fallen below the prescribed per centage in making the necessary calculations of the crops that perished, and that did not perish out of his holding, but now ordered to be remitted owing to the crops raised by the same Ryot subsequent to the Settlement having also perished, and the total amount of loss sustained by him during the year having in consequence exceeded the prescribed per centage...	20	8	0
Amount recommended to be remitted, being the Desacaval fee due by the Ryots of certain villages in the Tenkarai Taluk for Fasli 1271, the same having been ordered by the Board of Revenue in their Proceedings of the 12th August 1863, No. 5,026, to be discontinued...	275	12	1
Amount formerly brought to account, being a portion of the stipulated amount due by the Travancore Government for Fasli 1267, on account of the difference between the average Beriz of the land relinquished to, and acquired from Travancore, but now recommended to be remitted in consequence of a portion of the lands sanctioned to be transferred to Travancore not having been made over to them in the year in which the remaining lands were given up...	37	1	6
Amount being the 2nd crop assessment originally charged according to the custom of this District on certain lands taken up under Progressive Cowle in one of the villages received from Madura, but now ordered to be remitted according to the practice prevailing in that District.	4	2	10
Amount being the difference between the Teerwah erroneously charged on certain lands, with reference to the rate allowed for running water, and that subsequently ordered to be charged according to the rate prescribed for raising water by manual labor...	85	6	11
Amount being the difference between the Nunjah assessment erroneously charged on certain lands, and the Punjab Teerwah subsequently ordered to be levied.	14	14	2
Amount being the Teerwah on certain Inam lands erroneously brought to account instead of being deducted as usual...	14	13	8

SETTLEMENT REPORT OF

Amount being the difference between the amount of arrears due by certain defaulters, and the amount for which the lands of the defaulters were purchased on behalf of Government at a nominal price agreeably to the orders of the Board of Revenue, contained in their Standing Circular of the 4th December 1862, No. 7,906, in consequence of the lands not having been bid for by any one when the same were put up to auction ...	RS.	A.	P.
...	25	0	2
Amount of Teerwah on certain lands due by certain individuals whose impoverished circumstances render them unable to pay... ..	39	7	7
Amount of Teerwah on certain lands due by certain individuals who are reported to have died... ..	6	11	9
Amount of Teerwah on certain lands due by certain individuals who are reported to have, through poverty emigrated to Colombo and other places.	17	0	0
Total amount recommended for remission...	1,982	0	11
<i>Particulars.</i>			
Land Revenue... ..	RS.	A.	P.
...	1,975	1	7
Miscellaneous... ..	6	15	4
	1,982	0	11

45. WASTAGE OF SALT.—From the accompanying Statement No. 22, it will be observed that the wastage of Salt that occurred in Fasli 1272, amounts to Indian Maunds 17,628, Seers $3\frac{7}{32}$, valued at Rupees 1,514-14-0, at Rupees 10-10-0 per garce, or Rupees 26,443-8-0 at a monopoly price of Rupees 180 per garce of 424 mercals, and I request that sanction may be granted for writing off the same in the accounts.

46. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—The Enclosure A to the accompanying Statement No. 13, shows the extent to which coercive process was employed in the collection of arrears of revenue. Both personal and real property, of the estimated value of Rupees 929-13-10, was sold by auction for Rupees 1,277-6-11. The sum which remained after deducting the arrears and interest payable on the same, as well as the charges attendant on the sequestration and sale of the property, has been ordered to be returned to the parties. No defaulter has been imprisoned up to the end of the Fasli under report.

Faslis.	RS.	A.	P.
1271.. ..	3,07,416	6	0
1272.. ..	3,84,335	3	7
Increase..	26,918	13	7

47. CHARGES.—There has been a net increase of Rupees 26,918-13-7 under the head of Charges as shown in the margin, and in the accompanying Statement No. 14, the cause of which is explained below :—

Increase partly owing to the sum paid to the Acting Sub-Collector, on account of his salary during the year under report having included payment of the arrears of salary for one month, and partly to the salary of the Deputy Collector, Mr. Underwood, having been debited to this head from November 1862, and also to the salary of the Deputy Collector, C. Ramiah, having been debited to this head from the 27th June to the end of October 1862... ..	RS.	A.	P.
...	5,320	15	0
Increase partly owing to the revision of the Establishment in certain Taluks during the year under report according to the new scale, and partly to the entertainment of the new Establishment for the Deputy Collector for general duties... ..	7,179	7	9
Increase under the head of Extra Charges, owing to the expenses incurred on account of the Establishment and Contingencies of the Pearl Bank Schooners, &c. having been debited to this head for 10 months during the year under report, while in the previous year it was debited to this head for only two months... ..	5,166	1	11

TINNEVELLY.

17

	RS.	A.	P.
Increase owing to the pay of the Establishment of the Revenue Settlement Department having been disbursed for 12 months during the year under report, while in the previous year it was disbursed for only one month...	29,639	13	3
Increase owing to the pay of the Establishment of the Department of the Revenue Survey having been newly disbursed during the year under reference...	3,293	6	6
Increase in the charges incurred in the exportation of Salt by sea to Travancore...	3,619	12	1
Increase owing to the Salt compensation having been during the year under consideration debited to this head for the whole year, while in the preceding year it was debited to this head for only two months...	1,603	2	0
Increase owing to the revision of the Sea Custom Establishment according to the new scale...	2,199	10	7
Increase owing to the Commission to Stamp Vendors having been disbursed for 12 months during the year under report, while in the previous year it was disbursed for only seven months...	1,117	13	10
Increase in other items...	2,729	6	10
Total Increase...	61,869	9	9

Deduct

Decrease in the charges incurred in Fasli 1272, on account of Coodewarem to Salt Ryots, owing to the quantity of Salt manufactured during the year under review having been smaller than that manufactured in Fasli 1271...	21,869	0	0
Decrease owing to the amount of Stamp duty refunded during the year under report having been smaller than that of the previous year...	9,453	8	7
Decrease in other items...	3,628	3	7
Total Decrease...	34,950	12	2
Net Increase...	26,918	13	7

48. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The Village and Taluk accounts are kept according to the new forms given in the Manual. During the Jumma-bundy tour of Fasli 1272, the accounts of several villages in each Taluk were examined by my Serishtadar and Vernacular Accountants, and were found correct.

49. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—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. The extent so acquired is shown in the subjoined Statement, as required in Clause 9, paragraph 1 of the Rules, on the subject of Uncovenanted Servants holding or acquiring landed property :—

ABSTRACT Statement showing the extent of land acquired by Public Servants in the District of Tinnevelly in Fasli 1272.

Name of Officer.	Office and Department.	Land acquired.				Remarks.
		Extent.		Assessment.		
		SC.	M.	M.	RS. A. P.	
Subraya Mudaliar... ..	{ Vernacular Clerk on the Establishment of the Collector of Tinnevelly... .. }	0	11	0	13 13 4	Mortgage.
Kasinada Pillai.....	{ Do. do. do. do. }	0	9	2	15 6 4	do.
Virthaghiria Pillai.....	{ Do. on the Establishment of the Head Assistant Collector's office... .. }	32	10	2½	244 9 0	Purchase.
Kalaperan Pillai.....	{ Chowkidar in the Frontier chowkey at Alwarcurichy... .. }	0	8	4	3 14 9	do.
Sangaralingam Pillai...	{ Sub-Magistrate of Coolasegarapatam Division... .. }	1	19	7½	57 5 7	do.
		35	17	0½	335 1 0	