

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 Fusly 1274, (1864-65,) together with the several statements and their enclosures prepared in the prescribed form.

Villages at which the Settlement was made.

2. The Settlement was commenced on the 16th, and was completed on the 26th May 1865, at the stations as shown in Statement No. 1.

3. The total number of villages of the Sub-division, and the different towns under which they are held, are the same as they were in last year, as shown in the subjoined Statement :—

Description of Villages.		Number of Villages in Fusly 1273.	Number of Villages in Fusly 1274.	Increase.	Decrease.
Tahsil, or Govern-ment Villages.	Ryotwar	508	508	...	...
	Mothambaikal	824	824	...	...
	Olungu rented unaffected by price	15	15	...	...
	Do. affected by price	1	1	...	...
	Amani... ..	v. H. 2 1	v. H. 2 1	...	...
	Total...	1,350	1,350	...	...
Inam villages.	Shrotriem	8	8	...	...
	Servamaniam	75	75	...	...
	Fixed money, rented	19	19	...	...
	Permanently grain, rented... ..	11	11	...	...
	Total...	113	113	...	...
Grand Total...		1,463	1,463	...	...

2,067 Puttahs, as shown in Column 4 of Statement No. 1, were not renewed, as no material change was required.

Season.

4. The season was one of the most unfavorable known for many years. The early crops were greatly damaged by the floods in July; many of the rivers and large channels bursting, or overtopping their banks, and doing much injury to the surrounding lands. The later crops were utterly exhausted from want of the usual and necessary supply of rain. The north-east monsoon was a total failure. In November and December, when abundance of rain is looked for only about five inches on an average fell. Indeed, during the whole Fusly the rain-fall was little more than half of what it was during the preceding Fusly. What then, with the early floods and the late drought, both early and late crops naturally suffered very severely and throughout the Sub-division, the out-turn was very scanty, though not, perhaps, so much so as might have been expected. In some parts where the floods subsided early enough to allow of the fields being re-sown, the benefit derived from the deposit brought on to the land by the flood was greater than the damage done by the water, and an ample crop was the result.

SETTLEMENT REPORT OF

5. The subjoined Table shows the average rain-fall in each month as compared with Fusly 1273 :—

	Months.	1273.		1274.	
		Inches.	Tenth	Inches.	Tenths.
First half year.	April	6	...	1	1
	May ... ..	...	7	2	8
	June	1	7	...	8
	July	1	5	3	1
	August	3	1	2	7
	September	2	4	2	3
	Total...	15	4	12	8
Second half year.	October... ..	9	5	9	5
	November	13	6	2	9
	December	18	...	2	8
	January ... ..	...	...	1	8
	February ... ..	...	...	...	...
	March... ..	...	...	...	...
	Total..	41	1	17	...
	Grand Total...	56	5	29	8

Sanitary condition.

* Fusly 1273... .. 2,115
Do. 1274... .. 34

Decrease... 2,111

land small-pox would bear an equally favorable comparison. It would thus appear that the extreme dryness of the year has been favorable to the general health of the people. Notwithstanding the long continued drought, the mortality amongst the cattle was much less than in the preceding Fasli. Murrain prevailed to a slight extent in March and April; but it soon died out and did but little damage.

Prices.

and show an increase of more than 40 per cent. over those prevailing during the last Fasli, and 174 per cent. above the standard price. This is to be attributed partly to the unfavorable result of the harvest, and partly to the increased export of paddy and rice to Ceylon. A large quantity of grain was likewise sent to Madura where great scarcity prevailed. Prices will never fall to what they were some 20 years ago; but let there be an ordinarily good season (*i. e.*, a good fresh in the rivers in June and September, and seasonable rain in November, December, and January) with the natural result a plentiful harvest, and prices will fall almost as rapidly as they have risen.

6. The health of the people in the Sub-division during the past Fasli has been unusually good. The deaths* from cholera (thirty-four) were very few when compared with the returns for former Faslis, and the mortality from fever

7. Prices of all description of grain, especially rice and paddy, have risen steadily,

Description of Grain.	Price.		In-crease.	De-crease.
	Fasli 1273.	Fasli 1274.		
Paddy, 1st sort, per Garce... ..	152	184	32	...
Do. 2nd do.	139	170	31	...
Cholum.	189	231	42	...
Kamboos	193	239	66	...
Horse-grass... ..	201	268	67	...
Raghee... ..	190	207	17	...

RS. A. P.
Standard price... .. 0 8 0 $\frac{1}{2}$
Commutation price of Fasli 1274... .. 1 6 1 $\frac{1}{2}$
Percentage... .. 174 0 0

Ryots' holdings, actual cultivation, waste charged, and remitted. —

8. The subjoined Statement exhibits the actual operations of the year as regards the Ryots' holdings.

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Holdings at the beginning of the year.....	2,32,331	10,95,989	2,27,287	10,71,380	5,044	24,609	* These items show a decrease of 31 acre and 500 Rupees as compared with the entries in the last Fasli's statement. This is owing to the same being the amount of ground rent on certain Government waste lands in Negapatam, &c., which were hitherto included in Ayan, having been transferred this year to the Head of Miscellaneous Accounts, Item No. 16, under Board's Minutes of Consultation, dated 31st August 1864, No. XCIV, vide Tanjore District Gazette of 1864, page 601.
Deduct lands given up.....	5,927	29,496	225	690	...	...	5,702	28,806
Remainder.....	2,26,404	10,66,493	2,27,062	10,70,690	658	4,197	...	...
Add lands taken up	883	4,887	571	2,012	...	...	3,012	2,875
Total holdings.....	2,27,287	10,71,380	2,27,633	10,72,702	346	1,322	...	...
Deduct waste remitted.. ..	1,295	4,983	2,489	9,545	1,194	4,562	...	...
Remainder.....	2,25,992	10,66,397	2,25,144	10,63,157	...	...	848	3,240
Particulars... { Actual cultivation.	2,11,600	10,26,588	2,10,974	10,26,678	...	90	626	...	
Waste charged....	14,392	39,809	14,170	36,479	...	...	222	3,330

SETTLEMENT REPORT OF

9. The decrease under the items Ryots' holdings and lands given up is only nominal, the greater part of it (27,000 Rupees) being the assessment on lands assigned to Pagodas in lieu of ready-money grants, and which, though included in Fasli 1273, of course, does not appear in Fasli 1274.

The decrease under lands taken up is owing to the unfavorable nature of the season, in consequence of which only a small extent of waste lands were newly brought under cultivation.

10. The following is the abstract showing the waste remitted and charged in comparison with Fasli 1273.

	1273.		1274.	
	Extent.	Assessment.	Extent.	Assessment.
Waste remitted.....	1,295	4,983	2,489	9,545
Waste charged.....	14,392	39,809	14,170	36,479

11. The increase under Fasli 1274, under the item of waste remitted, is attributable to the unfavorable character of the season.

12. The item, waste charged, includes lands left waste by the Mirassidars' own negligence and such as were below 10 per cent. of their entire holdings.

Remissions.

13. The subjoined Statement shews the remissions under Shavi and Stalakammi in comparison with Fasli 1273.

ITEMS.						Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Shavi	...	...	...	...	...	4,564	9,419	4,855	...
Stalakammi	...	...	...	...	...	125	48	...	77
Total ..						4,689	9,467	4,855	77

14. As might be expected, an increased amount of remission was granted under the head of Shavi. This was the necessary result of a bad season. But bad as the season was, the increased amount of remission applied for and granted must be attributed in a great measure to the deplorable state of the drainage and irrigation channels in the south-east portion of the Sub-division. I will not repeat what I said in my last Jamabundi Report. I regret that nothing has been done towards improving the existing state of things. The Mirassidars have, in despair, agreed to execute the most urgently required works at their own expense, and estimates have been prepared for them by the Department Public Works Officers; but the expenditure required is so large that I much fear that the Mirassidars will not have the means to carry out the works properly. Captain Oakes tells me that some of the improvements proposed by the

* Proceedings of Madras Government, Public Works Department, dated 6th October 1864, No. 2,884.
Do. Board of Revenue, dated 11th November 1864, No. 7,186.

Tahsildar in the list forwarded* to Government last year will be carried out in connexion with the new Canal, which he says, will bring the low water sea level to the land themselves. He approves of many of the Tahsildar's suggestions. With the exception of Rupees 900, remission granted in the Nannilam Taluq to Mirassidars, whose lands suffered from the heavy floods, nearly the whole of the remainder of the remission granted this year, both under Shavi and waste, is for the lands situated in this portion of the District. The loss to these Mirassidars is very heavy. They are, with few exceptions, very poor, and are quite unable to spend much money upon expensive works of improvement. I do earnestly trust, therefore, that steps will be speedily taken to effect the required improvements for them, and I am satisfied that Government will be amply re-paid for the outlay both by the increased amount of land cultivated and by the decrease in the amount of annual remissions, and they will moreover improve greatly the condition of a large number of impoverished Mirassidars. I also wish to bring to notice the very bad and dangerous condition of the banks of many of the rivers in the Nannilam

Taluq. The Tahsildar complains that little attention is paid to the banks by the Officers of the Department Public Works. The weakness of these banks were terribly exposed last July when no less than 85 breaches occurred in the limits of the Nannilam Taluq. These banks require the greatest care and attention, and measures should be taken to prevent the recurrence of such disasters as those of last year.

Cultivation and Settlement.

15. The following Statement shows the comparative cultivation and Settlement of the Land Revenue for the two Faslis.

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Unirrigated, or Dry land.....	*23,062	*31,958	23,164	32,131	102	• 173	* Vide remarks in the Statement of Ryots' holdings.
Irrigated, or Wet land.....	1,95,814	10,10,558	1,94,880	10,07,173	...	.....	934	3,385
Garden do.	*7,116	*23,881	7,099	23,853	...	.....	17	28
Total...	2,25,992	10,66,397	2,25,143	10,63,157	102	173	951	3,413	
Second crop assessment... ..	.....	1,725	.....	2,152	...	427	...	.....
Additional do. ...	.....	15,844	.....	16,248	...	404	...	.....
Total...	.....	10,83,966	.....	10,81,557	...	1,004	...	3,413
Deduct remissions.	....	4,690	.....	3,467	...	4,777	...	.....
Remainder...	.....	10,79,276	.....	10,72,090	*9.	.....	...	7,186

The decrease under this head is owing to the large amount of remissions granted this year, the reasons for which have been explained above.

Extent of land cultivated with special products.

16. The following gives a comparative view of the extent of land cultivated with sugar-cane, cotton and indigo in Faslis 1273 and 1274.

Products.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane.....	52	276	5	212	.....	.....	1	64
Cotton.....	1	8	21	25	20	17
Indigo.....	55	68	69	96	14	28
Total...	108	352	141	333	34	45	1	64

Net decrease 19.

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Land and sundry Sources of Revenue.

17. The following Statement shews the general result of all branches of Revenue for the year under Report in comparison with Fasli 1273.

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.	Remarks.
					RS.
Jody... ..	13,955	14,977	1,022	...	Ryotwar as per last Statement. 10,98,394 Do. ,, present do. 10,79,276
Ryotwar	10,79,276	10,72,090	...	7,186	Difference included under Miscellaneous this year. 19,118
Total...	10,93,231	10,87,067	1,022	7,186	
Miscellaneous...	23,512	25,339	1,827	...	Miscellaneous as per last Statement. 7,248
Total...	11,16,743	11,12,406	2,849	7,186	Amani shewn separately last year, but included under Miscellaneous this year. 448
Abkarry	93,375	89,796	...	3,579	Amount kept in deposit last year, being excess collec- tion now transferred to Miscellaneous. 33
					Total... 26,847
Stamp.	51,989	73,144	21,155	...	
Sea Custom ...	2,93,398	2,94,799	1,401	...	
Land Custom...	54,728	69,371	14,643	...	
Total...	4,93,490	5,27,110	37,199	3,579	Deduct.
					Amount of fish rent shewn under Miscellaneous last year, but now transferred to Local Fund Accounts. 3,334
Grand Total...	16,10,233	16,39,516	40,048	10,765	Price of Village Manual charged last year under Miscellaneous, but this year omitted their being no head- ing in form. 1
Net Increase...				29,283	Amount charged under Mis- cellaneous in this year. 23,512

18. The increase under item Jody is attributable to the rise in the price charged on the Government share of paddy in permanently grain rented villages. The decrease under the head of Ryotwar has been explained. The causes for the increase under the head of Miscellaneous are; 1st, the quit rents on the Inam lands were brought to account during the present Fasli as settled by the Inam Commissioner; 2nd, the produce of the Amani lands was charged at the current high price and; 3rd, the Government waste lands in Negapatam were rented higher this year than last. The decrease under the head of Abkarry is owing to the Abkarry Farm of the Negapatam Taluq having fetched considerably less when put up to auction last February than it did at the previous sale.

The farm was re-sold before the expiry of the lease, in consequence of the death of the Renter. At the previous auction there had been a very great competition for the farm, and the price at which it was eventually knocked down was considerably beyond its value, and the consequence was that the renter was nearly ruined. This time of course bidders were scarce, and it was knocked down at the upset price. The removal of the Court of Small Causes from Tranquebar to Negapatam has favorably affected the revenue derived from Stamps. The increase under the head of Sea

Customs is owing principally to the increased export of grain which shows an increase of Rupees 34,000 and odd over the returns of last year; a much larger export trade than usual was carried on in grain at the Northern Port of the District—Negapatam, Nagore Trimullavasal and Tranquebar the returns from Adrampatam and Muthupettai under Exports also shows an increase in comparison with last year; but at the Port still further south, there is a considerable decrease. The total net increase under the head of Exports is Rupees 33,000 and odd. There is a decrease of Rupees 32,000 and odd in Imports. The fruit and nut trade has been especially depressed. The collection of only one per cent. duty on all the iron imported by the Railway has also unfavorably affected the returns. The other articles in which there is a notable falling off are Cotton Piece Goods and spices. In most of the principal ports of the District there is a greater or less decrease under this head, and especially in Nagore and Negapatam; the depression in the trade with Singapore and Penang having especially affected these Ports. The increase under the head of Land Customs is owing to the large amount of grain duty collected at Karrikal.

Demand, Collection, and Balance of Revenue.

19. Of the total demand of Rupees 16,39,516, as entered in Statement No. 11, a sum of Rupees 16,30,431 was realized within the Fasli, leaving a balance, at its close, of Rupees 9,085, which sum was reduced by further collection, up to the 10th July 1865, to Rupees 6,685, or $\frac{1}{32}$ of a Rupee per cent. of the demand. This balance is found chiefly under the following head.

Jody on Inam Villages.....	109
Ryotwar	3,650
Miscellaneous	653
Abkarry... ..	2,273
Total...	6,685

20. The balance under the head of Abkarry is due by the late Abkarry renter, who, however had previously deposited seven security Bonds, amounting to Rupees 3,500, now in the Negapatam Taluk Treasury. The Collector has been requested to give orders for the disposal of these Bonds—Vide correspondence marginally noted. Of the balance of Rupees 4,412, under other heads, Rupees 778 is due on the land of Thiagasanunantha Muthaliar of Nagore, which have been attached under Section 184 of the Code of Criminal Procedure. This balance must remain in abeyance for the present. Measures will be taken for the speedy collection of the remaining balance, the result of which will be hereafter communicated to you.

Demand, Collection, and Balance of Arrears.

21. The arrears of former years amounted, at the commencement of Fasli 1274, to Rupees 12,730, as shown in statement No. 13. Of this, Rupees 12,533 were collected within the Fasli, leaving at its close a balance of 197 Rupees, which sum has been recommended to be written off from the accounts as irrecoverable, as per letter noted in the margin from this office.

No. 139 of 22nd July 1864.
 „ 132 of 9th June 1865.

Coercive Process.

22. Coercive process was employed in the collection of revenue in a larger number of cases in this Fasli than in the preceding. The value of lands, and other property attached, was 5,049 Rupees; but that sold was only Rupees 1,864, as shown in Enclosure A of Statement No. 13. This difference is owing to the defaulters having paid the arrears immediately after the sale Notices were issued.

Act II of 1864 has been found to work satisfactorily and to facilitate the collection of arrears, while it affords to the defaulters every opportunity for discharging the arrears due in prevention of the sale of their property.

SETTLEMENT REPORT OF TANJORE.

Charges.

23. The statement of charges is not furnished, as these accounts are kept in the Collector's Office for the whole District.

The working of the Village and Taluk Accounts.

24. I am happy to be able to give a more favorable report under this head than I could last year. The Taluk Accounts, both in Negapatam and Nannilam, are kept strictly according to forms. The Accounts of those villages which I examined were also more correctly prepared. I am sorry to say that very few of the Curnums have completed the B. Register. I have issued very strict orders to them on the subject, and have also desired the Revenue Inspectors constantly to inspect the Accounts of the Vattams in their jurisdiction, and to report every Curnum whose Accounts are found to be imperfectly and incorrectly prepared.

Land acquired by Public Servants.

25. Land to the extent of eighty-four acres were acquired by public servants during the year under report.

Remarks on the conduct of the Subordinates.

26. I have no remarks to make on the conduct of my subordinates.

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

N. B.—Since writing the above, your letter of the 11th instant, No. 761, has been received conveying the sanction of Government to write off, as irrecoverable, Rupees 150 of the arrears of former Faslis, alluded to in paragraph 21 of this Report. There now remains a balance of Rupees 47 only under this head.

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

SETTLEMENT REPORT

OF

TRICHINOPOLY.

1. I have the honor to submit my Report on the settlement and collection of the revenues of this District for Fusly 1274, (A. D. 1864-65,) with the usual explanatory Statements.

Statement No. 1.
To Board, 14th January 1865, No. 7.

2. As already intimated to the Board, the settlement of the entire District was made by myself on the basis of the revised Survey and assessment recently introduced by the Settlement Department. The stations at which the Jummahbundy was conducted are shown in the Statement.

3. It will be seen that there are some variations in the number of villages composing each Taluk. This is owing to the amalgamation of minor detached hamlets and the division of villages, where convenient and necessary, in connection with the operations of the new Survey and Settlement, and also to the transfer of villages hitherto held on favorable terms from the head of "Government" to "Inam," and to the incorporation of certain Shrotriems with Government villages. The net result is a decrease of fifteen villages as compared with the previous year.

4. The total number of Land Revenue Puttahs issued was 1,13,900. There were separate Puttahs besides for sundry items, given under the Orders marginally noted. The system of permanent Puttahs will come into force in this District from the Fusly under report, now that the new Settlement has been introduced and the Puttahs granted under it will not require renewal, except where rendered necessary by material changes in the details of the settled amount. It will be observed that the number of the past year's Puttahs is very nearly the same as that of the preceding Fusly.

Board's Miscellaneous Circular, No. 5,631, dated 31st August 1864.

Season.

5. The season was on the whole not unfavorable for agriculture. The early rains were somewhat deficient which proportionately impeded the early cultivation, but the north-east monsoon proved more abundant. The heavy and general rain which fell in October greatly benefited the Sumbah, which is the chief wet cultivation of the District. These later rains, however, which usually extend well into December, having failed in November, the out-turn of the harvest was on the whole below the average. In January, February, and March, there was a general drought throughout the District, in consequence of which almost all the tanks were dried up. The freshes in the Cauvery were seasonable as usual. They were so heavy, however, in July, that they inundated large tracts of land, and damaged to some extent, the early Car and young Sumbah plants. The freshes caused several breaches in the river and channel embankments, which, however, were soon repaired.

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6. The average rain-fall of the District during the Fusly, as compared with Fusly 1273, is given in the margin. The entry for the past

	Inches.
Fusly 1273	40.4
" 1274	74.1
Inches	33.7

Fusly, viz., 74.1 inches is obviously wrong. It arises apparently from inattention in registering the fall in some Taluks, and cannot now be

rectified. Care will be taken, however, to prevent a recurrence of such carelessness.

Public health.

7. The District was remarkably free from disease during the year. There were but few cases of cholera, small-pox or fever, even in the Trichinopoly town. The cattle also were unusually healthy, though there was a want of pasture during the hot months.

Vaccination.

8. The Vaccination Department being now placed under a Superintendent General, and

Deputy Superintendents of Circles, I have not deemed it necessary to notice specially the operations of this Department.

Prices.

9. Prices continued during the year to

maintain their high standard. Indeed, they

were greatly in advance of those of the preceding Fusly, the increase ranging from eight per cent. in the case of Cholam to so much as twenty-five per cent. in the case of Horse-gram. The price of Paddy was twenty-three and twenty-four per cent. higher than in Fusly 1273, and nearly three times the commutation rate adopted in the new Settlement. The Abstract below gives the prices of the principal grains:—

Description of Grain.	Commutation rates.			Fusly 1273.			Fusly 1274.			Increase.			Decrease.			Per centage.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Shumbah	66	10	8	157	2	8	194	9	2	...	...	...	37	6	6	24	0	0
Car				141	11	3	176	7	9	...	...	...	34	12	6	24	0	0
Cholam	100	0	0	177	0	8	191	15	3	...	...	...	14	14	7	8	0	0
Kambo	83	5	4	167	15	6	179	13	5	...	...	...	21	13	11	14	0	0
Horse-gram ... ..	...	...	...	159	7	3	199	3	9	...	...	...	39	12	6	25	0	0
Raghee	83	5	4	147	8	7	169	3	1	...	...	...	21	10	6	15	0	0
Varagoo	50	0	0	107	9	1	107	11	5	...	...	...	0	2	4	0	2	0

Emigration.

10. Four hundred and thirty-six persons

are found to have emigrated to the Mauritius

and other places against one hundred and forty-two in the preceding year. This increase is not owing to any want of employment, which is both abundant and well paid in the District, but rather to the temptingly higher wages offered abroad.

Holdings—Statement No. 3.

11. The area of land comprised in the

Ryots' holdings, according to last year's ac-

counts was Acres 7,26,974, assessed at Rupees 14,93,805. According to the settlement now completed, it is 7,99,712 Acres, bearing an assessment of Rupees 11,80,809. It should be explained that the area given for last year was not correct, because the Cawne was converted into Acres at the rate of 1.31 Acres, whereas the exact equivalent in the Neerarambham parts of the District is only 1.1 Acre. But independently of this, it is not possible to institute a comparison between this and last year's holdings, that is, between the former Curnums' and the present

survey areas, because, as explained by Mr.

Puckle in his final Report on the Settlement,

"the former represent but the actual cultivation from which every fraction of unprofitable ground has been most carefully excluded, while the latter avowedly include the strips of waste that commonly surround the fields, as well as all minor irrigation channels, hedges, banks, and paths."

Dated 30th May 1865, paragraph 33.

Besides, the Survey Registers do not give the extent of fields according to the old accounts, and a correct comparison, therefore, between the past and present years, as far as the extent of land is concerned, is out of the question in this the first year of the new settlement. It being thus impracticable to compute with any accuracy, the extent of lands given up from the area under occupancy last year, nor that taken up for the year under Report, those transactions are unavoidably left out in the Statement submitted with this Report.

12. Out of the total holdings of the year, viz., Acres 7,99,712, assessed at Rupees 11,80,809, there were 61,217 Acres of waste, mostly of dry land, the whole of which was charged. There were, therefore, literally no remissions on account of waste. The above figure, Rupees 11,80,809, represents therefore the actual cultivation of the year (including waste charged,) and is 3,12,996 Rupees below that of last year, notwithstanding a large increase in the extent of land, a result due chiefly to the new rates of assessment.

13. The net settlement of the year, after making the usual deductions and additions, is shown in the subjoined Abstract:—

Items.	Fusly 1273.			Fusly 1274.			Increase.		Decrease.	
	Extent	Assessment.		Extent	Assessment.		Extent	Assessment.	Extent	Assessment.
	Acres	Rs.	A. P.	Acres.	Rs.	A. P.	Acres	Rs. A. P.	Acres.	Rs. A. P.
Dry	5,34,308	7,05,268	2 3	6,73,360	6,4,4473	9 0	97,623	...	...	1,59,467 5 4
Garden	41,429	98,672	12 1							
Wet... ..	1,51,237	6,89,863	15 3							
	7,26,974	14,93,804	13 7	7,99,712	11,80,809	2 0	97,623	...	24,885	3,12,995 11 7
2nd Crop Cultivation	.....	1,86,943	1 9	.....	64,629	2 0	...	...	...	1,22,313 15 9
Tirwahjasti ... ..	.....	1,487	13 2	.....	...	...	...	...	...	1,487 13 2
	.....	16,82,235	12 6	.....	12,45,438	4 0	...	...	...	4,36,797 8 6
Remissions ... ..	.....	62,830	13 9	.....	25,431	7 0	...	...	...	37,399 6 9
Net ... ..	.....	16,19,404	14 9	.....	12,20,006	13 0	...	...	...	3,99,398 1 9
Sundry Sources ... ..	.....	27,092	6 1	.....	...	...	...	...	...	27,092 6 1
Total... ..	.....	16,46,497	4 10	.....	12,20,006	13 0	...	...	...	4,26,490 7 10
	.....	.....	...	Net Settlement.	72,738	...	...	...	...	4,26,490 7 10

As already explained, any proper comparison between the past and previous years is out of the question; but with reference to the large increase under the head of unirrigated land, and the decrease under that of "Irrigated," it may be stated generally that these results are owing chiefly to the transfer of land, formerly classed under the latter head to that of the former in the new settlement, and to the last year's area being erroneously entered. Looking to the fact that the season has not been unfavorable to agriculture, and considering also the eagerness with which land has continued to be taken up in consequence of the moderate and improved assessment now introduced, which indeed acted as an impetus to cultivation even before its actual introduction, and when it was only in prospect, I have no doubt that there has been an actual increase in the year's cultivation, though, under the circumstances, it is impossible to state the precise extent.

14. The items of second crop assessment and additional assessment have also, of course, been affected by the new arrangements. The sum of 64,629 Rupees appearing under the former head is made up of the permanent consolidated two-crop assessment, as compounded for at the new settlement, viz., Rupees 48,842, and of 15,787 Rupees from occasional second crop. The Teerwah Jasti item disappears altogether from the accounts, and merges in that of "Water Cess," which is also a consequence of the new settlement.

15. The sundry items have been blended with the Miscellaneous Revenue, which accounts for the apparent decrease under that head in the abstract given at paragraph 13.

SETTLEMENT REPORT OF

Remissions—Nos. 4 and 5.

which is Rupees 37,399 below that of Fashi 1263. It includes 533 Rupees on account of Shary or withered crops against Rupees 3,377-14-5 in the preceding year, and the remaining 24,898 is the two per cent deduction on account of road

Proceedings Board of Revenue, 15th February 1865, No. 910.

Statement No. 6—Cowle lands.

Statement No. 7—Special Products.

		Fusly 1273.	Fusly 1274.
		Acres. Rs.	Acres. Rs.
Sugar-cane	...	1,201 10,690	826 3,819
Cotton	...	5,734 11,697	6,881 8,616
Indigo...	...	299 784	262 661

Statement No. 9—Land Revenue Miscellaneous.

		Rs.
Fusly 1273	...	29,753
" 1274	...	38,202
	Increase...	15,450

* Board's Miscellaneous Circular No. 5,631, dated 31st August 1864.

9,774, arising principally from the abolition of petty hill farms; from the smaller amount of extra and concealed cultivation brought to account after the Jummahbundy, as compared with the previous year, and from the transfer of the revenue derived from Fisheries to the head of Local Funds. The nature of the different items is sufficiently explained in the Memorandum attached to the Statement. A separate Statement is also furnished showing the Demand, Collection, and Balance on account of each item.

Statement No. 10

16. The remissions granted at the Jummahbundy amounted to but Rupees 25,431. It includes 533 Rupees on account of Shary or withered crops against Rupees 3,377-14-5 in the preceding year, and the remaining 24,898 is the two per cent deduction on account of road cess set aside out of the settled revenue under the Order noted in the margin.

17. There are no lands held on Cowle in the District.

18. There is nothing calling for special remark under this head. A large extent of land was applied to the growth of Cotton in the year under report as compared with the preceding year, as will be seen from the marginal abstract.

19. The receipts hitherto credited to Ryotwar sundry items have now been transferred to Land Revenue Miscellaneous, under the Orders marginally noted,* which is the chief cause of the increase appearing under this head. The increase which would have been larger has been reduced by a gross decrease of Rupees

20. Subjoined is a comparative table of the total revenue of the District from all sources, including Ryotwar, which has been already noticed.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently Settled.	50,088 9 2	49,888 13 3	...	199 11 11
Shrotriem Jodi.....	10,333 12 1	9,353 4 2	...	980 7 11
Ryotwar	16,46,497 4 10	12,20,006 13 0	...	4,26,490 7 10
Miscellaneous, as per Statement No. 9.	22,751 13 9	38,202 1 0	15,450 3 3	...
"	17,29,671 7 10	13,17,450 15 5	15,450 3 3	4,27,670 11 8
Abkarry.....	1,19,564 4 0	1,20,400 0 0	835 12 0	...
Income tax	19,918 13 8	20,130 14 6	212 0 10	...
Stamp	63,519 7 9	71,840 5 8	8,320 13 11	...
Total.....	2,03,002 9 5	2,12,371 4 2	9,368 10 9	...
Grawd Total...	19,32,674 1 3	15,29,822 3 7	24,818 14 0	4,27,670 11 8
			Net...	4,02,851 13 8

SETTLEMENT REPORT OF

5

The decrease of Rupees 199-11-11, under the head of Permanently settled, is owing to the reduction allowed in the Peishcush of the Kauttoopootur Mootah in compensation for the discontinuance of Moturpha included in the assets of the estate. The falling off in the Shrotriern Jodi arises from five Shrotrierns, formerly held for Cavil purposes in the Wodjarpolliem Taluk, having been incorporated with Government villages during the recent settlement. The increase and decrease under "Ryotwar" and "Miscellaneous" have been already noticed. The net result is a net decrease in the Land Revenue of the year, amounting to Rupees 4,12,220, which is to be ascribed almost entirely to the reduction of assessment involved in the new settlement.

21. The average assessment per acre of irrigated and unirrigated land included in the Settlement is shown in Enclosure B. to Statement No. 10.

22. Of the items composing the other sources of revenue, there is an increase of Rupees 835-12-0 in the Abkarry. This occurs in the actual receipts from the Commissariat Department on account of the Military Cantonment farm.

23. There is a small increase in the Income Tax Revenue also, which does not call for special notice.

24. The Stamp Revenue exhibits an increase of upwards of 8,000 Rupees. This may be attributed to the requirements of the Stamp law being now better understood, and to the extension of the jurisdiction of the Small Cause Courts, within certain limits, to District Munsiffs.

Statement No. 11.

25. The following Statement shows the Demand, Collection, and Balance under all heads of Revenue:—

Items.	Demand.			Collection.			Balance.			Collection up to August 1865.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Permanently settled.....	49,888	13	3	47,999	9	5	1,889	3	10	1,889	3	10	...	...	...
Shrotriern Jodi	9,353	4	2	8,972	11	3	380	8	11	380	8	7	0	0	4
Ryotwar	12,20,006	13	0	11,49,385	1	2	70,621	11	10	52,270	11	11	18,350	15	11
Miscellaneous Statement No. 9.....	38,302	1	0	26,153	2	8	12,048	14	4	5,847	3	4	6,201	11	0
Total.....	13,17,450	15	5	12,32,510	8	6	84,940	6	11	60,387	11	8	24,552	11	3
Abkarry	1,20,350	0	0	1,14,953	8	0	5,395	8	0	5,395	8	0	1	0	0
Miscellaneous Statement No. 9.....	50	0	0	50	0	0	...	...	...	...	...	...	...	...	...
Total	1,20,400	14	6	1,15,003	8	0	5,395	8	0	5,395	8	0	1	0	0
Income tax	20,130	14	6	13,898	7	3	6,232	7	3	4,732	15	0	1,499	8	3
Miscellaneous Statement No. 9.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....	20,130	14	6	13,898	7	3	6,232	7	3	4,732	15	0	1,499	8	3
Stamp	70,616	11	6	70,616	11	6	...	...	...	...	...	...	...	...	...
Miscellaneous	1,223	10	2	1,223	10	2	...	...	...	...	...	...	...	...	...
Total.....	71,840	5	8	71,840	5	8	...	...	...	...	...	...	...	...	...
Grand Total.....	15,29,822	3	7	14,33,252	13	5	96,569	6	2	70,516	2	8	26,053	3	6

Out of a total settled demand of Rupees 15,29,822, Rupees 14,33,253 were collected within the Fusly, leaving a balance of Rupees 96,569 at its close. A much larger proportion would have been collected within the Fusly, but for the late date at which the Jumma bundy was concluded. The above balance has, however, been reduced by subsequent collections to Rupees 26,053, which is in course of collection, and will be speedily realized.

26. The Arrears Demand on account of former years, and the collection and balance are shown below :—

Items.	Arrears at the commencement of Fusly 1274.			Collection during Fusly 1274.			Amount re-mitted.	Total.	Balance at the end of Fusly 1274.	Collection up to the end of August 1865.	Balance.				
	RS.	A.	P.	RS.	A.	P.	RS.	RS.	A.	P.	RS.	A.	P.		
Land	85,141	11	0	78,242	7	11	3,032	1	5	81,274	9	4	3,867	1	8
Sundry Abkarry ..	4,874	4	3	4,874	4	3	...	4	874	4	3	...	...	...	...
Income tax.....	4,010	0	9	3,782	12	6	...	3,782	12	6	227	4	3	...	...
Moturpha	13	5	6	...	...	...	13	5	6	...	...	...	...	...	...
Total.....	94,039	5	6	86,899	8	8	3,045	6	11	89,944	15	7	4,094	5	11
												</			

Out of a demand of Rupees 94,039, the collections during the year amounted to Rupees 86,899, and the remissions to Rupees 3,045, leaving a balance of Rupees 4,094, which was reduced by subsequent collections up to the end of August to Rupees 3,546-4-9. This was inquired into at the time of the Jummahbundy, and it is proposed to retain in the accounts Rupees 2,554-4-6 as recoverable, and the remaining Rupees 992-0-3 being found irrecoverable is now recommended for remission. This is a Ryotwar arrear appertaining to Fuslis 1271, 1272, and 1273, and is found to consist of the following items :—

	RS.	A.	P.
Due by Ryots, poor	134	2	7
„ dead	38	8	6
„ deserted	87	9	4
Due on disputed land entered twice over	89	15	5
Remissions granted on withered crops after the closing of the Jummahbundy in Fusly 1273	611	0	2
Assessment of land lost under a District road	30	12	3
Total	992	0	3

After careful scrutiny, this sum being found irrecoverable, sanction is requested for writing it off in the Public books.

27. It will be seen that the arrears still left in the accounts appertain to but two Fuslis, 1272 and 1273.

Coercive Process.

28. In the realization of the revenue of the year, immoveable property of the estimated value of Rupees 88 belonging to four defaulters was brought under attachment. The value of that actually sold was but 8 Rupees.

Statement No. 14.—Collections and Charges.

29. The total receipts of the year under all heads amounted to Rupees 15,20,152, and the total charges to Rupees 2,49,815. The proportion of the latter to the former being sixteen per

cent. The actual expenditure during the year was below that of the previous year, but the diminished revenue brought to account, consequent on the reduction of assessment, has raised the per centage of charges somewhat above that of Fusly 1273.

Village Accounts

30. Throughout the year under report, the Curnums were constantly called away from their regular duties by the operations of the Settlement Department and the Inam Commission, so that with the exception of the Adungal accounts, which was prepared just before the Jummahbundy, none of the prescribed accounts were kept for the year. Orders were issued, however, on the completion of the settlement to prepare at once the necessary accounts, and care will be taken, of course, that from next year all the village accounts are duly and regularly kept. The Taluk and Huzur accounts are all kept in proper order.

Register of lands held by public servants.

31. I have no changes to record in the Register of lands held by public servants in this District.

Conduct of public servants.

32. I have had every reason to be satisfied with the conduct of all my subordinates. Mr. Comyn, my Acting Head Assistant, has worked well: much additional work having devolved on him, as, for some time, I have had no other Convenanted Assistant, and I take this opportunity to solicit the Board to move Government to send me one Convenanted Assistant.

33. Shetoo Raw, my Serishtadar, who was for one year with Mr. Puckle, has been most useful to me; he gained much experience in the working of the Settlement Department, and it is owing to his able assistance that I was able so easily to conduct the Jummahbundy in this the first year of the introduction of the new assessment.

34. The Ryots seem most contented and happy. A great impetus has been given to cultivation, which I feel sure will now greatly extend, and I am sanguine that before long much of the present deficit caused by the reduction of assessment will be made good by the great extent of land that will be brought under the plough. All anomalies, such as charging for each description of crop grown, and the numerous varying rates (which existed not only in different villages similarly situated, but actually in adjacent lands in one and the same village) have been swept away, and I trust that under a fair assessment the general prospects of this District may flourish, the statistics of the population improve, and the Government reap the benefit of the liberal measures which have now been carried out.

TRICHINOPOLY,
29th September 1865.

(Signed) A. R. McDONELL,
Collector.

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SETTLEMENT REPORT OF TRICHINOPOLY.

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SETTLEMENT REPORT

OF

MADURA.

A Table of Contents is enclosed.

1864-65, accompanied by the several Statements prepared in the usual forms.

• Copy.

Places at which Settlement was made.

1. I have the honor to submit my Revenue Settlement Report for Fasli 1274, A. D.

2. The Report* of the Sub-Collector on his settlement of the Periacolam Taluk is also submitted herewith.

3. Statement No. 1 shows the Officers by whom, and the places at which, the settlement was made.

4. In accordance with the Board's Circular of the 3rd October 1853, I settled the Taluks of the Sub-division, this being the fifth year of my being in charge of this District, and the Sub-Collector settled one of the principal division Taluks.

5. The accounts of one village in the Terumungalam Taluk not being ready at the time when the Taluk was settled, the Puttahs of the village were subsequently distributed by the Tahsildar.

6. It will be observed that the settlement was generally conducted at more than two stations in each Taluk, the work of the settlement commenced on the 24th April, and was completed on the 30th June.

Variations in the number and tenures of villages, with remarks on the number of Puttahs that may not have been renewed.

7. The Statement No. 1, compared with that of the last year, shows an increase of 274¹¹/₁₆ under the head of Inam and Shrotriém villages, and one under the head Amany villages. The former are the Inam villages designated Durmasanam, Madapuram, and Gevithum in Ramnad Zemindary. The Inam Commission having imposed quit-rent on these villages, they were included under the head Inam and Shrotriém villages.

8. The village which has been added to the head Amany is also an Inam village, lying in the Ramnad Zemindary, originally granted for the performance of service in a Mosque; it was long ago mortgaged by the Inamdar, and was in the possession of the mortgagee; the object of the original grant being defeated, the village was incorporated with the Iyen villages by the Inam Commission, and has been placed under the Amany tenure.

9. The unrenewed Puttahs in this year were forty-six per cent. of the whole number of Puttahs. No alteration whatever was made in one-third of the total number of Puttahs, and nearly 13,000 Puttahs were slightly modified by additional entries either in consequence of changes in the holdings, or difference in the settled amount.

10. Under the Miscellaneous Circular of the Board, dated 31st August 1864, No. XCIV., the Sundry items hitherto included in the Land Revenue Puttahs granted to the Ryots were transferred into the Land Revenue Miscellaneous. Owing to this change, and to the greater extent of land relinquished in this year, it was found necessary to grant fresh Puttahs in many cases.

Cultivating season.

11. The cultivating season, as described in the Administration Report, was not good, the early rains from April to June were favorable for dry cultivation, but they were not sufficient from August to September, the time when the wet cultivation usually commences; though the north-east monsoon generally failed, yet heavy rains fell in certain favored places from November to February, which saved most of the wet crops, the produce of the dry crops; was short.

12. A table of the monthly fall of rain, prepared according to the instructions conveyed in the Board's Circular, dated 19th June 1863, is annexed:—

	April.	May.	June.	July.	August.	Septem-ber.	Total.	October.	Novem-ber.	Decem-ber.	January.	February.	March.	Total.	Grand Total.
	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.
Northern Sec- tion...	3. 9 $\frac{1}{2}$	3. 73 $\frac{1}{2}$	2. 13	1. 44 $\frac{1}{2}$	3. 86 $\frac{1}{2}$	4. 84 $\frac{1}{2}$	19. 12 $\frac{1}{2}$	9. 32 $\frac{1}{2}$	4. 71 $\frac{1}{2}$	6. 82 $\frac{1}{2}$	0. 66 $\frac{1}{2}$	.....	.....	21. 53 $\frac{7}{8}$	40. 65 $\frac{1}{2}$
Southern Sec- tion ...	1. 63 $\frac{1}{2}$	2. 77 $\frac{1}{2}$	2. 20 $\frac{1}{2}$	0. 15 $\frac{1}{2}$	3. 14 $\frac{1}{2}$	3. 1 $\frac{1}{2}$	12. 93 $\frac{1}{2}$	3. 80	7. 92	4. 9 $\frac{1}{2}$	0. 25 $\frac{1}{2}$	0. 6 $\frac{1}{2}$	.....	16. 13	29. 6 $\frac{1}{2}$
Eastern Sec- tion ...	3. 43	0. 23	.....	2. 11 $\frac{1}{2}$	0. 83	2. 1 $\frac{1}{2}$	8. 62 $\frac{1}{2}$	1. 25 $\frac{1}{2}$	4. 22	0. 23 $\frac{1}{2}$	0. 20 $\frac{1}{2}$	.....	.....	5. 91 $\frac{1}{2}$	14. 53 $\frac{1}{2}$
Western Sec- tion...	2. 27	1. 70	0. 8 $\frac{1}{2}$	.....	2. 70	3. 57 $\frac{1}{2}$	10. 32 $\frac{1}{2}$	5. 11 $\frac{1}{2}$	2. 6 $\frac{1}{2}$	2. 93 $\frac{1}{2}$	0. 32 $\frac{1}{2}$	0. 50	.....	10. 93 $\frac{1}{2}$	21. 26 $\frac{1}{2}$

Sanitary condition of the District.

13. During the year, fever and cholera made their appearance at their accustomed seasons, and were very virulent in some localities, and small-pox appeared in the months of October, November, and December, but was not very bad.

14. Cattle disease prevailed in some villages, but the mortality was not great.

Number of persons emigrated.

	Fasli 1273.	Fasli 1274.	Increase.
Emigrants	57,646	58,939	1,293
Do. returned	40,359	45,040	4,681

15. The marginal figures show the number of persons who emigrated to Ceylon in the year under report, the increase is mainly owing to the causes given at length in paragraph 5 of my Administration Report, viz., the facilities for going to, and returning from Ceylon, and to the profits they derive in having their food supplied at a cheap rate, &c.

16. The high prices of all provisions throughout the year was also a secondary cause of the increase of the emigration.

17. Appended is a short abstract showing the prices of agricultural produce prevailing during the year under report compared with two previous Faslis 1272 and 1273, as well as the commutation prices at which the Land Revenue of the District was originally settled :—

Description of grain.	Commutation rates.	Fasli 1272.	Fasli 1273.	Fasli 1274.
Paddy, 1st sort, per garce	57	183	161	235
Do., 2nd do.		167	145	216
Cholum do.	35	186	158	219
Cumboo do.	45	151	145	203
Horse Gram do.	55	197	149	194
Raghy do.	50	166	154	222
Varagoo do.	38	115	87	133

18. The reason of the great rise in prices this year is the natural consequence of the deficient harvest of this year in combination with the bad crop of the last Fasli.

Ryots' holdings.

19. The following abstract shows a steady increase in the holdings of the Ryots, which amounted in the year under notice to acres 7,63,074, being an increase of 13,023 acres at the close of the Fasli above the extent held by them at its commencement :—

Holdings at the commencement of Fasli 1274	7,50,051
Deduct given up	45,516
	Balance... 7,04,535
Add newly taken up	58,539
Total holding at the close of Fasli 1274	7,63,074

20. As produce finds a ready market, and fetches a high price, cultivation is a profitable occupation. Hence the gradual increase in the holdings of the Ryots.

Actual Cultivation.

21. The subjoined abstract shows the actual cultivation, including waste charged, during the year under reference :—

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
Dry	5,31,857	7,08,458	5,67,844	7,42,772	35,987	34,314	...	...
Wet	1,39,257	6,30,858	1,28,168	5,80,452	...	...	11,089	50,406
Garden	29,982	94,634	30,882	97,478	900	2,844	...	...
Dry converted into wet and garden ... }	500	1,663	391	1,284	...	...	109	379
Garden converted into wet ... }	128	649	103	508	...	...	25	141
Total... ..	7,01,724	14,36,262	7,27,388	14,22,494	25,664	...	...	13,768

22. The increase in the dry cultivation is attributable to favorable early rains, while the failure of the north-east monsoon caused a great decrease in the wet cultivation, the slight crease in garden cultivation may perhaps be owing to the concentration of the Ryots' labor in that indirection, as they were unable to cultivate their wet lands.

Waste remitted and charged, with reasons.

23. The remission granted on account of waste this year exceeds what was conceded last year by Rupees 17,043-7-3.

Waste remitted.			
Fasli 1273...	...	64,943	7 4
„ 1274...	...	81,986	14 7
<hr/>			
Increase...		17,043	7 3

24. The unfavorable season for Nunjah cultivation is the obvious cause of such a large remission.

25. About three-fourths of the remission was granted for Nunjah waste, the bulk of which occurs in the Taluks of Meloor and Dindigul, a great portion of which depends for irrigation upon tanks supplied only by falling rains.

26. A very careful scrutiny was instituted into the claims for remission, which were accorded only in cases where the lands were satisfactorily proved to have been left waste from causes beyond the control of the holders.

27. Fallows for Punjah were allowed this year to a small extent, and that in cases where the lands had become exhausted.

28. Garden waste was also remitted to a trifling extent in cases in which the remission was absolutely necessary, owing to the wells having become unworkable.

29. It was also found necessary to grant remission to a small extent of Rupees 813-4-6 on 211 acres of lands, which were flooded by an unusual supply of water in certain tanks.

Waste charged.			
Fasli 1273	...	56,927	6 11
„ 1274	...	68,745	0 2
<hr/>			
Increase...		11,817	9 3

30. The waste was charged to a greater extent than the last year, as shown in the margin, which was so charged in cases in which the waste was the result of the neglect of land-holders.

Particulars of remission.—Statement No. 4.

31. After a careful inquiry I was compelled to remit Shamilat Bunjer or portions of fields left waste, as the remission was found indispensable under the same circumstances, which caused the indulgence on the whole numbers of fields left waste—*vide* paragraphs 23 to 28.

32. Certain tanks having received a greater supply of water as stated above, and for a greater period than in the last year, was the cause of the increase in the item of land flooded in the beds of the tanks.

33. Remission was granted for Nunjah withered crops to the amount of but Rupees 3,030, which chiefly occurred in the Taluks of Meloor and Dindigul.

34. A careful examination of the withered crops was made, and the actual loss ascertained.

35. Certain persons having availed themselves of the liberal order of the Government allowing the ruined tanks with the lands under them on the reduced tax, the difference between the original tax of the lands, and the reduced one, has been entered as remission in the Statement.

36. The next item of remission which requires notice is the Teervacummy, or remissions of part of the full tax, allowed on Nunjah lands cultivated with inferior kinds of produce; the increase in this item is mainly owing to the greater extent of wet land cultivated with dry grains in this year, owing to the insufficiency of water.

Sundry Items.—Statement No. 4.

Jodi on Sundry Inams; Caval Candayam; Tree tax; Teerwah. Jastee or extra tax on Inam lands irrigated with Government water.

Miscellaneous Circular, No. XCIV., dated 31st August 1864.
Standing Circular, No. LVII., dated 4th August 1864.

marginally noted respectively, is the cause of the large decrease in this branch of revenue.

39. Grass tax is levied only in the Sub-division; the particulars of the revenue are given below :—

	RS.	A.	P.
Quarter tax on one-fifth of the Ryots' holdings.	9,419	5	3
Grass tax on land taken on Duckhast...	696	7	7
Do. on do. without do. ...	27	12	10
Do. levied according to custom ...	2	0	0
Total...	10,145	11	8

Extent of land cultivated with special products, such as Sugar-cane, &c.

Statement No. 7.

	Acres.
Fasli 1273 ...	1,08,804
„ 1274 ...	1,23,914
Total...	15,110

Cotton with seed per lb., Rupees... 0 8 8 0 1 4
Fasli 1273. Fasli 1274.
cotton cultivation during the current Fasli, unless the price again goes up before the cotton cultivating season comes on.

40. The favorable commencement of the season, and the high price of cotton, caused an increase in its cultivation as per margin; the produce was also reported to be good; the price of cotton is given in the margin in comparison with the last Fasli. The price of cotton has now fallen. I apprehend a great decrease of

41. There is also an increase in the cultivation of Indigo, and a decrease in that of Sugar-cane, as shown below :—

	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Indigo...	173	273	100	...
Sugar-cane.	304	152	...	152

General results of the Land Revenue Settlement.
Statement No. 10.

42. Having given the details of the Land Revenue Settlement, I now beg to exhibit, by the following short abstract, its general results including Peshcush, the net increase being Rupees 5,512 above the settlement of the previous Fasli :—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Peshcush ...	7,55,973	7,55,973	...	...
Quit-rent of Shrotriem villages...	8,004	18,422	9,518	...
Rents for one or more than one year ...	...	...	...	...
Ryotwar ...	14,42,019	14,11,632	...	80,337
Amabi, or division of produce...	5,238	...	...	5,238
Miscellaneous ...	6,931	88,500	31,569	...
Total...	22,19,065	22,24,577	41,067	35,575
Net...			5,512	

43. The increase in the quit-rent of Shrotriem villages is due to the imposition of quit-rent by the Inam Commission on certain Inam villages in Ramnad Zemindary, and in the Ain Taluks.

44. The decrease in the wet cultivation, consequent on the unfavorableness of the season, is the cause of the falling off in the Ryotwary revenue.

SETTLEMENT REPORT OF

45. The increase under the head "Land Revenue Miscellaneous" is owing to the inclusion into it of certain sundry items under the Board's Circular referred to in paragraph 38.

Sundry Sources of Revenue.

46. The settlement of sundry sources of revenue amounts to Rupees 9,99,683-5-0, exceeding that of the previous year by Rupees 1,17,870-8-6; the particulars are given below :—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Forest	2,191	6,946	4,755	.....
Abkarry	95,900	95,925	25	.....
Income tax	78,799	80,072	1,273	.....
Moturpha ... ..	.....	.....	.....	.....
Sea Customs	49,194	24,608	.....	24,586
Land Customs	919	536	.....	383
Salt	4,84,812	5,83,698	98,886	.....
Stamps	1,69,998	2,07,898	37,900	.....
Total...	8,81,813	9,99,683	1,42,839	24,969
Net...			1,17,870	

Income tax.

47. The increase in Income tax is mainly attributable to the tax being charged on certain persons who were not assessed up to last year.

48. The decrease in the Sea Custom Revenue is chiefly due to a falling off of imports from Ceylon owing to prices in Madura being higher than those in Ceylon, and to the reduced rates of duty introduced last year.

49. The gratifying increase in the Salt Revenue is, as I have stated in my Administration Report, owing partly to the efficient management of the Salt Deputy Collector and his Establishment, and to the dryness of the season which rendered the salt pans more accessible to traders; the particulars of the salt transactions are as follows :—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	I. Mds. Srs.	I. Mds. Srs.	I. Mds. Srs.	I. Mds. Srs.
Quantity in store at the beginning of the Fasli	7,14,335 37	5,36,037 34	.....	1,78,298 3
Do. manufactured during the Fasli	1,68,654 19	3,86,099 37	2,17,445 18	.....
Gain by measurement, &c.	36 6	626 35	590 29	.....
Spontaneous salt ... ..	.....	.....	.....	.....
Total...	1,68,690 25	3,86,726 32	2,18,036 7	.....
Total...	8,83,026 22	9,22,764 26	2,18,036 7	1,78,298 3
Deduct sales	3,26,353 32	3,88,981 35	62,628 3	.....
Remainder	5,56,672 30	5,33,782 31	.....	22,889 39
Wastage written off under the sanction of Government	20,634 36	26,698 2	6,063 6	.....
Remainder	5,36,037 34	5,07,084 29	.....	28,953 5
Wastage now recommended to be struck off	26,698 2	29,456 16	2,758 14	.....
Balance...	5,09,339 32	4,77,628 13	.....	31,711 19

Subjoined is a Statement showing the details of Home and Inland consumption, as well as the quantity imported from Tinnevely:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.	Quantity received from Tinnevely.
Home consumption	2,94,969 27	3,74,199 15	79,229 28	.....	27,269 0
<i>Inland consumption.</i>					
Coimbatore	22,833 5	9,620 25	.....	13,212 20	
Trichinopoly	1,164 10	1,149 15	.....	14 35	
Salem	2,667 35	3,922 20	1,254 25	.....
Tanjore... ..	93 30	52 20	.....	41 10	
Tinnevely	565 0	37 20	.....	527 20	
Pudukotta	460 5	.....	.....	460 5	
Export to Penang	3,600 0	.....	.....	3,600 0	
Total...	31,384 5	14,782 20	1,254 25	17,856 10	
Grand Total...	3,26,353 32	3,88,981 35	80,484 13	17,856 10	
Net...			62,628 3		

50. The increase of the Stamp Revenue is owing to a stricter observance of the Stamp Act, and to the institution of the numerous suits filed in the Court of Small Causes.

Abstract showing the total Land Revenue, &c.

51. Annexed is a short abstract showing the revenue derived from all sources compared with the settlement in the previous Fasli:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue... ..	22,19,065	22,24,577	5,512	...
Sundry Sources of Revenue	8,81,813	9,99,683	1,17,870	...
	31,00,878	32,24,260	1,23,382	...

52. The large increase in the Salt and Stamp Revenue, with the improved condition of the Land Revenue, rendered the financial result of the year under report to be the largest on record, exceeding that of last year by Rupees 1,23,382.

Demand, Collection and Balance of the Current Revenue.
Statement No. 11.

53. A Statement of the Talukwar Demand
Collection and Balance of the year under notice
is appended :—

Taluks.	Demand.	Collection within the Fasl.	Subsequent collection to the end of July.	Balance.
	RS.	RS.	RS.	RS.
Terumungalom	3,11,709	3,09,676	1,908	125
Madura	2,15,817	2,10,353	5,184	280
Meyloor... ..	2,69,156	2,25,857	34,116	9,183
Periakulam	2,08,096	2,07,512	264	320
Settanandel, &c., villages	13,653	282	.....	13,371
Certain items of deposit carried to the credit of Government	4,011	4,011	.....	...
Total... ..	10,22,442	9,57,691	41,472	23,279
Dindigul	2,62,666	2,43,461	19,137	68
Palany	1,83,496	1,71,100	12,298	98
Total	4,46,162	4,14,561	31,435	166
Total... ..	14,68,604	13,72,252	72,907	23,445
Zemindaries	7,55,973	7,06,375	48,154	1,444
Grand Total... ..	22,24,577	20,78,627	1,21,061	24,889

54. A greater portion of the balance of the Zemindary Peshcush, viz., Rupees 773, is due by the Zemindar of Velliagoondum, which estate was attached in the last year for the satisfaction of the arrears of Peshcush for Faslis 1272 and 1273, and is still under attachment. This balance will, I hope, be collected soon.

55. The remaining small balance of Peshcush is payable by the Ghantamanaiknoor Zemindar, who has been ordered to pay the same at once.

56. The major part of the balance of the quit-rent on the Inam and Shrotriem villages occurs in the Ramnad Zemindary. The Statement showing the quit-rent fixed by the Inam Commission on the Inam villages in the said estate was received from that Department only at the close of the Fasl under review. The requisite steps have been taken for its early realization by the Zemindar, who has been desired to collect and pay the same into the Government Treasury.

57. The remainder of the quit-rent balance is due in small sums on certain Inam villages in the Taluks of Madura, Terumungalom, and Meyloor, the Tahsildars of which have been instructed to collect the same at once.

58. About fifteen-sixteenths of the Ryotwar current balance occurs in the single Taluk of Meyloor. The necessary measures have been taken for its immediate collection.

59. The remainder of the balance scattered over the Taluks of Madura and Dindigul in small sums will be realized very shortly.

60. The balance of the value of the Paddy in the Amani villages of Settanandel, &c., falling to the Government share, forms a greater part of the balance under the head Miscellaneous. The purchasers have been ordered to pay up. This, and the remaining small sum of the Miscellaneous balance, will be shortly realized.

61. A great part of the Abkarry balance has since been paid by Hundies in favor of the Secretary and Treasurer of the Madras Bank, and the remainder is under speedy collection.

62. Measures have also been taken for the early collection of the Income Tax balance, the greater portion of which occurs in the Ramnad and Shevagungah estates, which I hope will be paid in the current month.

Demand, Collection and Balance of Arrears.
Statement No. 13.

63. I beg to annex a statement of the old balances outstanding at the end of July last :—

Faslis.	Recoverable.	Doubtful.	Irrecoverable.
Ryotwar... { 1265... ..	...	3 6 11	...
1266... ..	...	67 4 1	...
1267... ..	...	93 3 11	...
1268... ..	...	184 14 9	...
1269... ..	...	183 3 6	...
1270... ..	...	191 1 7	...
1271... ..	...	190 7 4	...
1272... ..	...	183 5 1	...
1273... ..	10 12 8	182 15 10	8 15 10
Total... ..	10 12 8	1,279 15 0	8 15 10
Miscellaneous... { 1270... ..	...	...	...
1271... ..	...	...	...
1272... ..	52 0 0	...	...
1273... ..	...	6 5 10	19 14 5
Total... ..	52 0 0	6 5 10	19 14 5
Grand Total... ..	62 12 8	1,286 4 10	28 14 3
Income Tax.			
1271... ..	...	...	...
1272... ..	...	...	...

64. Out of the recoverable arrears, Rupees 50 is the fine imposed upon a Kurnum in the Meyloor Taluk under Regulation XI. of 1822, who has absconded. Measures have been adopted to find him out.

65. The remainder 12 Rupees is being collected.

66. I have no other alternative than to class, as it has now been done, the sum of Rupees 1,286-4-10 as doubtful arrears, as the collection of it mainly depends on the settlement of the long standing boundary dispute between a hill village of Government and one attached to the Cunnivady estate, which I have often informed cannot be disposed of; but with the aid of an Engineer Officer, I have arranged with the Superintending Engineer about it, and it will be disposed of in September.

Recommendation of irrecoverable arrears for remission.

67. I request the Government sanction to write off the accounts the sum of Rupees 28-14-3, under the circumstances stated below:—

Tax on the land involved in a boundary dispute between a village in the Terumangal Taluk in this District, and one lying in the District of Tinnevely, which was after inquiry settled to belong to the latter District	Rs. A. P.
Do. on deficit of land found by measurement	3 15 8
Total Ryotwar...	5 0 2
Do. on the land entered twice in the accounts by mistake	8 15 10
Revenue fine due by a Public servant, who has absconded	15 5 7
Tax due by deceased Ryots, &c...	2 0 0
Total...	2 8 10
Grand Total, Land Revenue Miscellaneous...	19 14 5
	28 14 3

Extent to which coercive process was employed in the collection of Revenue.

A to Statement No. 13.

68. The Enclosure A. to Statement No. 13 shows the extent of coercive process taken for the recovery of the Revenue balances during the year under review, from which it will be seen that coercion was had recourse to for the recovery of but Rupees 243, being the balance outstanding against twenty-three Ryots whose property attached for its satisfaction fetched Rupees 547.

Statement No. 14.

69. The more punctual payment of Kists and of Pesheush is the chief cause of the increase in the collection of Current Revenue, while the decrease in the realization of arrears is owing to the balance of Pesheush and the Ryotwar arrears being smaller at the commencement of this Fasli than was the case in the last.

Charges. Statement No. 14.

Salary of the Collector, Sub-Collector, Head Assistant, Assistant, and Deputy Collector.

Decrease, Rupees 3,470.

70. The decrease principally results from the disbursement of salary to the Sub-Collector for twelve months in this year, instead of thirteen months in the last, and Mr. Agnew having been paid a moiety of the salary during a portion of this Fasli, viz., from 8th June to 15th December 1864, while full salary was disbursed to him in the past year.

Deputation allowance.

Increase, Rupees 3,635.

71. The increase in this item is owing to the allowance being paid to the Head Assistant Collector, Mr. Nelson, and the Treasury Deputy Collector, Mr. Stuart, for a greater period in this than in the past Fasli, and to the Sub-Collector for six months and seven days in this, while nothing was disbursed to him in the last year.

Fixed Tent allowance.

Increase, Rupees 154.

72. A moiety of this allowance was paid to the Sub-Collector during a portion of this year, while it was disbursed full in the last. Hence the decrease in this item of charge.

Salt Charges.

Increase Rupees 23,409.

73. The increase under this head principally arises from a greater amount of Kudivarum being disbursed this Fasli in consequence of the increased manufacture, and partly from the Kudivarum of the last Fasli being paid in this year.

Saderward Charges.

Decrease, Rupees 2,330.

74. Saderward was disbursed last year for two Faslis 1272 and 1273, and for a portion of Fasli 1274, while it was paid in this year only for the remaining portion of Fasli 1274. Moreover in the last year charges were incurred for preparing tables and chairs for the use of the Tahsildars and Sub-Magistrates, while there was no such expenditure in this year. Hence the decrease.

The working of the new system of the Village and Taluk Accounts.

75. During the Jemmahbundy tour the Village and Taluk accounts were carefully scrutinized, and found generally satisfactory; I have, therefore, no remarks to make on the point in detail.

76. With reference to the Board's Circular of the 13th August 1859, I beg to annex a short abstract showing the lands acquired by Public Servants during the Fasli under reference :—

Names of the Public Servants.	Extent acquired.	Mode of acquisition.
	Acres.	
Ramanuja Naidoo, Vernacular Head Clerk, Collector's Office ...	13	By purchase.
Rajaram Row, Magistrate Clerk, Collector's Office ...	4	By mortgage.
Mathew Pillay, Vernacular Clerk do...	18	By purchase.
Narainasawmy Naidoo, English Head Clerk do...	1	By mortgage.
Subba Row, English Accountant do...	9	On Durkhast.
Totadunatha Row, English Record keeper do...	11	Do.
Perianayagum Pillay, Head Compositor... ..	21	By inheritance.
Subbaiyan, Sub-division Serishtadar	10	By mortgage and purchase.
Rama Row, Clerk in the Sub-Collector's Office... ..	14	On Durkhast.
P. Seshagiri Row, 4th Class Deputy Collector	16	By purchase.
Pichuwayar, Clerk in the Head Assistant Collector's Office	11	By mortgage.
Kumarasami Naidoo, Head Clerk, Collector's Office	4	By mortgage.
Subbaraya Aiyar, Clerk, Deputy Collector's Office... ..	28	By purchase.
Sami Aiyar, Clerk, 2nd Class do.	8	By purchase.
Subusami Aiyar, Clerk, Salt do.	7	On rent.
Darmalinga Mudali, Gumastah Terumungalom Taluk.	39	On Durkhast.
Kistna Row, do. do.	14	By mortgage.
Sundram Chetty, Shroff do.	131	By inheritance.
Rama Row, Dufterbund do.	30	By mortgage.
Ramaiyar, Tahsildar, Meyloor Taluk	2	On Durkhast.
Pattabiramaian, Serishtadar do.	36	By purchase.
Ananda Row, Head Gumastah do.	4	By mortgage.
Runga Row, Gumastah do.	2	On Durkhast.
Hari Row, do. do.	1	By mortgage.
Ramasami Pillai, Gumastah Dindigul Taluk	7	On Durkhast.
Kannaiyan Gumastah, Periacolam do.	3	By purchase.
Subba Row, Gumastah do. do.	114	Do.
Subbusami Aiyar, Dufterbund do.	1	By mortgage.
Iswara Aiyar, Gumastah Palani do.	2	Do.
Rungasami Aiyar, do. do.	2	Do.
Muttannavaian, do. do.	2	Do.
Sundrum Pillay, do. do.	2	By purchase.
Alagerisami Naik, Shroff do.	5	By mortgage.
Shadagoba Chetty, the Chinnamanoor Sub-Magistrate..	2	Do.
Krishnasami Aiyangar, Depy. Tahsildar of Vadusundoor	1	By purchase.
Krishnaiyan, Gumastah of do.	4	By inheritance.
	1,078	

77. My Covenanted and Uncovenanted Assistants have given me every assistance during the year, and the early submission of this report is owing to the diligence of the Serishtadar Ven-catasawmy Naidoo.

MADURA,
2nd August 1865.

(Signed) V. H. LEVINGE,
Collector.

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SUB-COLLECTORATE.

1. I have the honor to report on the Jummahbundy of Pereacolum Taluk, which was settled by me at Pereacolum for Fasli 1274, and to forward the original Statements received from the Taluk.

2. Out of 23,907 Pattahs, 6,052 only were renewed. This I consider a satisfactory improvement.

3. The season was not as favorable as could have been wished. The early rains suitable to dry cultivation were very scanty. It was not till September that the cultivation was extensively carried on. The lateness of the season, therefore, caused a falling off in the dry produce reducing it to about a half average. The wet crops were generally profitable, the season having been somewhat favorable to them.

4. The result of vaccination as compared with the preceding year should be ascertained from the records in your Office.

5. People and cattle were generally healthy.

6. The rain fall for the year was as follows according to the gauge kept at Pereacolum :—

	Inches.	100ths.
1864, May... ..	1	90
„ June	0	0
„ July... ..	0	0
„ August	0	20
„ September	4	50
„ October	7	5
„ November... ..	4	25
„ December... ..	4	60
1865, January	4	65
„ February	1	0
„ March	0	0
„ April	5	44
Total... ..	33	59

7. The prices of all kind of grains ranged considerably higher than in the previous year owing to heavy demands from the Tinnevely District. The Ryots, it may be presumed, were highly benefited in consequence.

Fasli.	Acres.	Rupees.
1273	1,06,821	2,07,301
1274	1,08,198	2,07,797

Rupees 996.

8. The holdings of the Ryots vary very little from those of the preceding year showing the balance of increase on the whole of 1,377 Acres and 496 Rupees.

9. The small amount of remission for waste noted in the margin was granted.

10. None of the items of remission calls for remark.

11. There is no revenue in the Taluk under the head of sundry items, those that had been classed as such up to Fasli 1273 having been transferred to Sevoy Jummah or the Extra Revenue account under the Board's Miscellaneous Circular, No. XCIV. of 1864.

Fasli.	Acres.	Rupees.
1273...	6,259	7,014
1274...	10,498	12,096

Statement No. VII.

12. There has been a considerable increase in the extent of cotton cultivation, but the produce is said to have been below the average.

13. The only item which calls for remark in this Statement is tree tax, &c., in which there was an increase of Rupees 575 owing to higher bidding at the auction.

Statement No. IX.

SETTLEMENT REPORT OF MADURA.

14. I annex a Comparative Statement of all sources of Revenue:—

Items.		Fasli 1273.			Fasli 1274.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.	{ Peshcush...	31,924	13	2	31,924	13	2	...	...	...	...	...	...
	{ Ryotwar ...	2,07,020	5	9	2,05,946	5	10	...	...	...	1,073	15	11
		2,38,945	2	11	2,37,871	3	0	...	...	...	1,073	15	11
Other sources of Revenue.	{ Abkarry ...	5,965	0	0	5,965	0	0	...	...	...	...	...	...
	{ Stamp ...	3,951	15	0	5,101	14	6	1,149	15	6	...	...	...
	{ Sayer ...	904	1	3	493	9	5	...	...	...	410	7	10
	{ Income tax ...	817	13	0	707	6	0	...	...	...	110	7	0
		11,638	13	3	12,267	13	11	1,149	15	6	520	14	10
	Extra Revenue.	3,090	11	4	6,330	14	3	3,240	2	11	...	...	...
	Interest ...	24	7	1	45	15	6	21	8	5	...	...	...
		3,115	2	5	6,376	13	9	3,261	11	4	...	...	...
	Grand Total ...	2,53,699	2	7	2,56,515	14	8	4,411	10	10	1,594	14	9
	Net Increase ...	...	...	...	...	...	...	...	...	...	2,816	12	1

	Rupees.
Land Revenue ...	2,37,871
Amount transferred to Sevoy Jummah ...	1,864
Tank fish... ..	1,173
	2,40,908
Fasli 1273	2,38,945
Increase	1,963

15. The apparent decrease in Ryotwar arises from the sundry items and fish rent which had been included therein in Fasli 1273, having been respectively transferred to Sevoy Jummah and Local Funds in the year under review. Had it been otherwise, Fasli 1274 would have stood the highest revenue year as shown in the margin.

16. The collection during the year under report was satisfactory. The balance at the end of the Fasli was Rupees 2,046, with the exception of a sum of Rupees 164-6-4, being the tax on the land in dispute between the Tandikudi and Manalur hill villages, the balance is in course of realization.

17. The whole of the arrears of former years, amounting to Rupees 1,258, relate to the boundary dispute above referred to, and the collection thereof depends on its settlement.

18. No coercive measures were resorted to in the collection of the revenue.

19. The Taluk and village accounts have been kept in a satisfactory manner.

20. The Statement of lands acquired by the servants of the Pereacolum Taluk have been forwarded to your Office, and I annex a Statement of those acquired by servants of my Establishment in the year under report:—

Names of the Public servants.	Extent acquired.	Mode of acquisition.
	Acres.	
P. Subbina Sub-division Serishtadar {	11	By mortgage.
Ram Row, 1st Clerk.....	16	By purchase.
	3	By mortgage.
	30	

21. Sixty-one new wells were made in the year under report.

PERRACOLAM,
25th July 1865.

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

(True Copy.)

(Signed) V. H. LEVINGE,
Collector.

SETTLEMENT REPORT

OF

TINNEVELLY.

1. I have the honor to report upon the Settlement of the land and extra sources of revenue of this District, for Fusly 1274, A. D. 1864-65, and to forward, prepared according to the instructions contained in a Memorandum from the Secretary to Government, dated 23rd August 1856, the set of annual settlement accounts Nos. 1 to 14, with the exception of Nos. 2 and 8, which were ordered by the Board of Revenue to be discontinued, together with four Statements, showing the transactions in the Salt Department during the Fusly under report, as well as two other Statements A. and B., prepared in pursuance to the instructions contained in paragraph 19 of the Board's Proceedings, dated 7th July 1860, No.

Vide paragraph 17 of the Board's Miscellaneous Circular, dated 30th June 1864, No. 3,031.

3,145, and No. 1, in addition, showing the interest levied on the arrears of land and extra

sources of Revenue, making in all nineteen Statements.

Stations at which the Settlement was made.

2. The subjoined Statement No. 1 exhibits, the places at which the Puttabs were distributed in each of the nine Taluks of this District :—

No. 1.

Names of Officers.	Taluks.	Stations where the Jum-mahbundy was made.
<i>Collector's Division.</i>		
Mr. G. Banbury, Acting Collector..	1. Tinnevelly	Huzur Cutcherry.
Mr. W. E. Underwood, Deputy Collector.	2. Tenkarai	Trichendoor.
Mr. E. Storr, Acting Head Assistant Collector.	3. Sattoor	Cusbah Sattoor.
Mr. A. MacGregor, Acting Sub-Collector.	4. Ottapedaram	Do. Ottapedaram.
	5. Streevilliputtoor	Do. Streevilliputtur.
	6. Sankerninarcoil	Do. Sankerninarcoil.
<i>Sub-Division.</i>		
Mr. A. MacGregor, Acting Sub-Collector.	7. Ambasamudrum	Do. Ambasamudram.
C. Ramiah, Deputy Collector ...	8. Tenkasy... ..	Do. Tenkasy.
	9. Nanguneri	Do. Nanguneri.

SETTLEMENT REPORT OF

3. In conformity to the instructions contained in paragraph 3 of the Board's Circular, dated 3rd October 1853, the Jummahbundy Settlement of Nanguneri, one of the Taluks comprising the Sub-division, was made by the Deputy Collector C. Ramiah, at the instance of the late Acting Collector, Mr. Banbury, and the Settlement of Sankernarcoil, one of the Taluks in the Collector's Division, was entrusted to the Acting Sub-Collector.

Variation in the number and tenure of villages.

4. Statement No. 2 shows that there was no variation in the number of the villages in this District, as compared with those in the previous year.

No. 2.

Denomination of villages.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Nunjah (wet) Mottafysal villages	933	933	.....	.....
Do. Pottom villages paying a favorable assessment in grain	24	24	.....	.....
Do. Porooppo do. do. fixed in money	12	12	.....	.....
Panjah (Dry) villages	115	115	.....	.....
Tarum (Ryotwar) villages	15	15	.....	.....
Cattuguttah villages	75	75	.....	.....
Inam villages	77	77	.....	.....
Total Government villages...	1,251	1,251	.....	.....
Zemindary villages...	725½	725½	.....	.....
Grand Total...	1,976½	1,976½	.....	.....

Introduction of permanent Puttahs.

Fuslies.	Total number of Puttahs for Land Revenue.	PUTTAHS NOT RENEWED.			Renewed or fresh Puttahs issued.	Per centage of Column 6 on Column 2.
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1273	1,31,289	68,970	14,875	83,845	47,444	36
1274	1,53,715	59,341	13,776	73,117	80,598	52
Increase...	22,426	.....	.....	.....	33,154	.....
Decrease...	.....	9,629	1,099	10,728	.....	.....

Introduction of Permanent Puttahs.

5. The total number of Puttahs for Land Revenue, amounted in the year under reference to 1,53,715, and exceeded that of the preceding year by 22,426 Puttahs, which is chiefly ascribable to separate Puttahs (21,507) having been granted on account of the items noted in the margin, and transferred from the head of

"Ryotwar Sundry items," to "Land Revenue

1. Jody or Inam lands.
2. Quit-rent.
3. Company's grant.
4. Tax on Odengadu, or thorejungles.

Miscellaneous," agreeably to the Orders of the Board of Revenue contained in their Miscellaneous Circular of 31st August 1864, No. XCIV., Board No. 5,631. Of the total number of Puttahs above-mentioned, 59,341 remained altogether unaltered, and 13,776 were modified by additional entries, owing to slight changes which took place in the holdings of the ryots during the year under report, and the remainder, or 80,598 Puttahs, were renewed. If the 21,507 Puttahs newly granted during the year, in accordance with the Orders of the Board of Revenue above quoted, be deducted, the number actually renewed, amounts to 59,091, or 11,647, in excess of that of the preceding year, which is chiefly owing to larger remissions* having been granted on Nunjah and Punjab waste, consequent on the unfavorable character of the season, and partly to numerous changes in holdings, and to the non-production of old Puttahs. This renewal bears a proportion of forty-four per cent. on the usual number of Puttahs for the year, viz, 1,32,208.

Season and Sanitary State of the District.

6. The season was on the whole unfavorable for cultivation, for want of timely rains; as the Board will have observed from the reports on the prospect of the season, forwarded from time to time, and from the official year Report, forwarded on 15th May 1865. An Abstract Statement of the rain-fall during the year is given below:—

Abstract Statement of Rain-fall during Fusly
1274.

Months.	Average fall in each month as reported previously in the Monthly Return.
	Inches.
April	3.09
May	1.40
June	1.29
July	0.87
August	0.68
September	1.63
Total...	8.96
October	3.08
November	2.25
December	1.58
January	1.16
February	0.33
March	0.59
Total...	8.99
Grand Total...	17.95

7. The following table, compared with the preceding Fusly, exhibits the total extent of wet cultivation raised during the Car 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.

* NOTE.—These remissions having been entered Fieldwar to satisfy the Ryots as to their correct computation, and thus involving so much correction; it was considered simpler and easier to give fresh Puttahs than to correct the old. As all that can concern the Ryot is to know the net amount of remission to be deducted from the total, and then the net total to be paid, which might be recorded in a slip of paper pasted to the Puttah, I think these preliminary processes may be dispensed with hereafter. I do not see why the non-production of the previous Puttah should render the issue of a new one necessary, unless its absence were satisfactorily explained; instructions have been accordingly given to the Tahsildars.

SETTLEMENT REPORT OF

Actual wet cultivation in Mottafysal and Taram, &c., villages inclusive.

Sources of irrigation.		EXTENT OF CULTIVATION.				FAILURE OF CROPS.			
		Fusly 1273.	Fusly 1274.	In- crease.	De- crease.	Fusly 1273.	Fusly 1274.	In- crease.	De- crease.
1		2	3	4	5	6	7	8	9
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Car.	Tambrapoorney ...	38,672	39,968	1,296	...	2	...	...	2
	Minor rivers... ..	27,010	21,912	...	5,098	...	34	34	...
	Rain-fed tanks ...	16,758	5,747	...	11,011	...	48	48	...
		82,440	67,627	...	14,813	2	82	80	...
Peshanum.	Tambrapoorney ...	52,757	53,458	701	...	11	...	...	11
	Minor rivers... ..	55,937	50,375	...	5,562	207	3,401	3,194	...
	Rain-fed tanks ...	45,220	31,686	...	13,534	213	10,683	10,470	...
		1,53,914	1,35,519	...	18,395	431	14,084	13,653	...
Total.	Tambrapoorney ...	91,429	93,426	1,997	...	13	...	...	13
	Minor rivers... ..	82,947	72,287	...	10,660	207	3,435	3,228	...
	Rain-fed tanks ...	61,978	37,433	...	24,545	213	10,731	10,518	...
	Grand Total...	2,36,354	2,03,146	...	33,208	433	14,166	13,733	...

8. There has been a decrease of Acres 33,208 in the wet cultivation during the year under review below that raised in the previous year, as will be seen from the above table. The extent of land on which the crops failed during the year under report amounted to Acres 14,166, and exceeded that of the preceding year by Acres 13,733.

Car, wet Cultivation, or early Crops.

9. There has been an increase of Acres 1,296 in the cultivation raised in the Car season under the irrigation of the main river Tambrapoorney, owing to the south-west monsoon having been favorable on the hills; but the rains having failed in the plains, lands to the extent of 16,109 Acres were thrown out of cultivation under minor rivers and rain-fed tanks. A great portion of this falling off in cultivation occurred in the northern Taluks of Streevilliputtoor and Sankerninarcoil, and the remainder in other Taluks. The net decrease in the Car cultivation amounts to Acres 14,813. The out-turn of the harvest was scanty. The entire failure of crops in the Car season amounted to Acres 82, and exceeded that of the corresponding period of the preceding year by 80 Acres.

Peshanum, or late crops.

10. In the Peshanum cultivation, there has been a net decrease of 18,395 Acres below that of the preceding year, under the irrigation of the minor rivers and rain-fed tanks, which is due to the failure of rains at the beginning of the season. The yield of the crops that were raised, was, on the whole, scanty for want of timely rains from December 1864. The entire* and partial† failure of crops amounted to Acres 14,084, or Acres 13,653 in excess of the preceding year.

Punjab of Dry Cultivation.

	Acres.
Fusly 1273... ..	6,78,190
" 1274... ..	6,92,818
Increase...	14,628

11. In the dry cultivation there has been a net increase of Acres 14,628 over that raised in the preceding year, as shown in the margin, but this is not an increase in actual cultivation. Up to Fusly 1273, the revenue from Odengadu, or thorn jungles, assessed with Punjab Teerwah, was entered in the Jummal-bundy accounts as a component item of Ryctwar Sundry Items, and not included under the head of Punjab. The lands on which the above trees stand were first included in the Ryots' holdings in Enclosure B. to Statement No. 3, and then deducted in order that the same may correspond with Statement No. 3. During the year under report, the above description of lands have been transferred to the head of Punjab, agreeably to the Orders of the Board of Revenue contained in paragraph 2 of their Proceedings, dated 25th April 1865, No. 2,094, which caused an increase of Acres 28,623 under the head of dry. If this increase is deducted, the actual cultivation falls short of that of the previous year by Acres 13,995, which is owing to the unfavorable character of the season. The yield was scanty.

Garden Cultivation.

12. The Garden cultivation amounts to Acres 13,012, or Acres 37 in excess of the previous year, and the crops are reported to have yielded good produce.

Sanitary Condition.

13. As regards the sanitary condition of the Province, I beg to state that Cholera occasionally prevailed in the Taluks of Streevilliputtoor and Ottapedarum, but not to a great extent. Fever and small-pox also occasionally prevailed. There was some loss of cattle from disease in the Taluks of Nanguneri and Sattoor, but to no great extent.

Prices of Grain.

14. The prices at which the several description of grain were sold during the year under report, are shown in the subjoined Statement, as compared with the previous year. The rise in the prices is ascribable to the adverse state of the season, and the consequent deficient yield of the wet and dry crops. The prices of every thing ruled very highly throughout the Province, and pressed hard upon the non-agricultural class.

Prices of Grain.

Fusly.	Paddy first sort, per garce.	Paddy second sort, per garce.	Cholum, per garce.	Cumboo, per garce.	Horsegram, per garce.	Raggy, per garce.	Varagoo, per garce.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1273	196	174	243	222	243	209	168
1274	292	247	325	310	297	297	254
Increase...	96	73	82	88	54	88	86
Decrease...	.....	.....	.....	.....	.....	.....	.....

Ryots' Holdings.

15. Agreeably to the instructions contained in Clause I, paragraph 6 of the Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863, a Statement of holdings for Fusly 1274, is forwarded in the form B., enclosure to Statement No. 3, an abstract of which is subjoined from which it will be observed, that the area of land comprised in the Ryots' Puttahs under the three heads of wet, dry, and garden for Fusly 1274 was acres 13,00,054, assessed at Rupees 26,42,156-6-3, and exceeded the area of the previous year by Acres 637. Numerous changes have taken place in holdings during the year under report. Although certain lands, which are situated in the water-spreads of tanks, and those which are unfit for cultivation, as well as those relinquished by the Ryots, have been excluded from the Puttahs, yet there has been a net increase of Acres 637 as above mentioned, owing to a large extent of waste land having been newly taken up by the Ryots for cultivation. The following Statement will further show that there has been a large extent of waste under the three heads of wet, dry, and garden, which is attributable to the season of Fusly 1274 having been unfavorable. The increase of waste over Fusly 1273 was Acres 32,305.

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 Fusly	1,83,186	18,43,626 14 3	10,98,737	7,79,292 7 4	17,491	55,586 12 11	12,99,417	26,78,706 2 0
Deduct land relinquished by the Ryots and transferred from one head to another, &c.	1,518	7,474 9 10	11,648	5,643 6 7	211	3,863 2 3	13,377	84,240 13 8
Remainder	1,81,668	17,69,077 9 5	10,87,089	7,73,649 0 9	17,280	51,713 10 8	12,86,040	25,94,445 4 10
Add land newly taken up for cultivation ...	1,497	37,543 9 7	12,179	6,421 3 3	338	3,746 4 7	14,014	47,711 1 5
Total	1,83,165	18,06,521 3 0	10,99,268	7,80,070 4 0	17,621	55,464 15 3	13,00,054	26,42,156 6 3
Partic. Cultivated ...	1,41,174	15,22,583 11 11	7,21,513	5,99,875 6 7	13,043	43,924 12 2	8,75,740	21,66,383 14 8
Waste ...	41,991	2,84,037 7 1	3,77,755	1,80,194 13 5	4,578	11,540 3 1	4,24,321	4,75,772 7 1

TINNEVELLY.

[illegible]

Waste charged and remitted.

20. From the following Statement No. 5,

it will be seen that the extent of land thrown out of cultivation during the year under report, amounted in the aggregate to Acres 4,30,054, and the assessment thereon to Rupees 4,75,381-7-5, being Acres 34,473, and Rupees 1,42,212-15-7, in excess of the preceding year.

No. 5.

ITEMS.	FUSLY 1273.			FUSLY 1274.			INCREASE.			DECREASE.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Waste charged. { Wet												
{ Nunjah ...												
{ Dry	1,36,106	1,54,106	6 3	85,470	66,103	12 0	...	...	...	50,636	88,002	10 3
{ Punjab ...												
{ Garden ...												
{ Bagayet ...												
Waste re- mitted. { Wet												
{ Nunjah ...												
{ Dry	2,59,475	1,79,062	1 7	3,44,584	4,09,277	11 5	85,109	2,30,215	9 10	...	...	...
{ Punjab ...												
{ Garden ...												
{ Bagayet ...												
	3,95,581	3,33,168	7 10	4,30,054	4,75,381	7 5	34,473	1,42,212	15 7	...	...	...
Particulars. { 1st crop. ...	3,90,870	...	...	4,23,925	...	...	33,055	...	...	...	...	...
{ 2nd do. ...	4,711	...	...	6,129	...	...	1,418	...	...	...	...	...

21. Those lands that were shown on careful inquiry to have been left uncultivated, through the neglect of the Ryots, were charged with Teerwah. The waste thus charged amounts to Acres 85,470, and Rupees 66,103-12-0, or Acres 50,636, and Rupees 88,002-10-3 less than the preceding year. Of the above sum, Rupees 64,036-8-3 is the assessment charged on portions of fields left waste, with reference to the Orders of the Board of Revenue, dated 8th August 1859, and the remainder, or Rupees 2,067-3-9, is the assessment charged on entire fields left uncultivated.

22. Assessment on Acres 3,44,584, amounting to Rupees 4,09,277-15-5, were remitted under the Orders of the Board of Revenue, dated 14th February 1865, No. 871, as the lands were proved on inquiry to have been left uncultivated from causes over which the Ryots had no control. The total remission granted during the year under reference exceeds that of the preceding year by Rupees 2,30,215-9-10.

No. 6.—REMISSION.

ITEMS.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	2		3		4		5	
<i>Occasional.</i>								
1. Remission on account of drought	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Do. on account of short produce	2,558	9 1	78,724	14 7	76,166	5 6	...	...
Do. on Pambadihy, or crops submerged by water	...	...	5,569	9 7	5,569	9 7	...	...
Do. on account of Zabibah, or progressive Cowle	29	5 11	132	13 6	103	7 7	...	...
Do. on account of Zabibah, or progressive Cowle	220	4 6	45	3 1	...	...	175	1 5
5. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor	12,036	8 3	10,074	0 8	...	...	1,962	7 7
6. Remission of three-fourths Teerwah on Nunjah, and one-half Teerwah on Dry and Garden lands cultivated subsequent to 19th February 1865, agreeably to the Orders of the Board of Revenue, dated 10th February 1865	...	...	13,854	15 10	13,854	15 10	...	...
Remission on lands left waste in consequence of the bursting of tanks								
Do. on lands left waste for want of water	565	6 4	...	...	...	...	565	6 4
Do. on Zabibah, or progressive Cowle lands	1,63,899	15 6	4,02,139	5 7	2,38,239	6 1	...	...
Do. on lands taken up, but left waste either by Proprietors or Durkhasidars (applicants for lands,) under Muchilkas, (agreements) executed by them	4,358	0 10	5,755	6 7	1,397	5 9	...	...
7.								
Do. on lands left waste on account of submersion of water	1,68,258	0 4	4,07,913	2 10	2,39,655	2 6	...	...
Do. on lands forming entire fields left uncultivated, out of those included in the Ryots' holdings	1,68,823	6 8	4,07,913	2 10	2,39,089	12 2	...	...
Do. on lands forming portions of fields left uncultivated	10,238	10 11	1,364	8 7	...	...	8,874	2 4
Total	1,74,512	2 9	3,94,133	11 6	2,19,621	8 9	...	...
Do. on lands forming entire fields left uncultivated, out of those included in the Ryots' holdings	4,549	14 10	15,143	15 11	10,594	1 1	...	...
Do. on lands forming portions of fields left uncultivated	1,79,062	1 7	4,09,277	11 5	2,30,215	9 10	...	...
Total	75	11 10	143	3 5	67	7 7	...	...
8. Do. on lands taken up for the experimental cultivation of Cotton	1,93,982	9 2	5,17,822	8 1	3,23,839	14 11	...	...
Total occasional	...	...	...	...	...	...	...	...

From Wet, Dry and Garden lands.

Deductions from Sundry Items of Revenue.		Deductions			
		Customary.			
9.	Ready money Inams	20,478 13 1	20,491 6 10	12 9 9	...
10.	Maniem in grain	5,425 15 5	5,510 4 4	84 4 11	...
11.	Chaturbhagam Panchama Hissa, &c., Revalet, or favorable deductions in favor of the proprietors of lands	40,468 1 5	33,175 4 3	...	7,292 13 2
12.	Remission of one-fourth and half Teerwah on lands cultivated by Mirassidars (landholders) of Brahmin caste	10,591 7 5	8,831 13 4	...	1,759 10 1
13.	Do. of three-fourth Teerwah on Shrotriam lands, being deductions in favor of Brahmans	8,106 10 4	7,750 8 0	...	356 2 4
14.	Arthamaniam, or remission of a moiety of the full assessment	12,343 1 1	8,389 1 8	...	3,953 15 5
	Total	97,414 0 9	84,148 6 5	...	13,265 10 4
Total occasional and customary		2,91,396 9 11	6,01,970 14 6	3,10,574 4 7	...
		Miscellaneous.			
15.	Oodangadu, or thorn trees	23 13 7	...	...	23 13 7
16.	Type	3,529 10 5	4,183 5 0	653 10 7	...
17.	Palmaris	21,317 9 8	21,852 4 10	...	65 4 10
18.	Jocoy, or quit-rent on Inam lands	0 8 0	...	...	0 8 0
19.	Quit-rent on buildings	35 3 6	...	...	35 3 6
Total Miscellaneous deductions from Sundry Items of Revenue		25,506 13 2	26,035 9 10	528 12 8	...
		Particulars.			
	Occasional	1,900 12 6	2,128 8 10	227 12 4	...
	Customary	23,606 0 8	23,907 1 0	301 0 4	...
Grand Total		3,16,903 7 1	6,28,006 8 4	3,11,103 1 3	...
		1. Occasional remissions, or those granted at the Jummahbundy with reference to the state of the season			
2.	Fixed remissions	1,95,883 5 8	5,19,951 0 11	3,24,067 11 3	...
3.	Deductions for the payment of the village servants, &c.	1,11,871 0 8	1,00,663 15 11	...	11,207 0 9
		9,149 0 9	7,391 7 6	...	1,757 9 3

Particulars of Remissions.

23. From the foregoing Statement No. 6 it will be observed that the deductions made from the Beriz of wet, dry, and garden, as well as from Sundry items, amounted to Rupees 6,28,006-8-4, and exceeded those of the preceding year by Rupees 3,11,103-1-3, which is accounted for as follows:—

Increase owing to full remission having been granted on Nunjah Shavi, or entire destruction of the crops, and a per centage remission for short produce on the wet lands dependent on precarious rivers and rain-fed tanks in villages which were shown to have suffered severe, though not entire loss of crops, agreeably to the Orders of the Board of Revenue, dated 14th February 1865, No. 871, items Nos. 1 and 2... ..

RS. A. P.
81,735 15 1

Increase under the head of Panibudithy, (crops submerged by water) Item No. 3 owing to more lands having been submerged by water

103 7 7

Increase in the remission of three-fourth Teerwah granted on Nunjah land under the irrigation of the minor rivers and rain-fed tanks, and half Teerwah on dry and garden lands, cultivated subsequent to 19th February 1865, agreeably to the Orders of the Board of Revenue, dated 10th February 1865, Item No. 6

13,854 15 10

NOTE.—The lands brought under cultivation, agreeably to the indulgent Orders above quoted, are shown below with the amount of Teerwah remitted thereon.

	Extent of cultivation.	Full assessment.	Amount remitted.
	Acres.	RS. A. P.	RS. A. P.
Wet	2,975	14,527 10 9	11,027 9 7
Dry	5,859	3,850 8 6	1,925 3 6
Garden	782	1,804 7 1	902 2 9
Total	9,616	20,182 10 4	13,854 15 10

Increase owing to full remission having been granted on lands left uncultivated from failure of rains, Item No. 7

2,30,215 9 10

Increase in Item No. 8, being the assessment remitted on lands taken up for the experimental cultivation of cotton

67 7 7

Increase in ready money Inams item, No. 9, and grain Inams, Item No. 10, owing to an increase in cultivation in the villages in which these Manjems are situated... ..

96 14 8

Increase being the amount deducted on account of Inams from the Beriz of Tope trees newly brought to account during the year under report as productive, (Item No. 16)

653 10 7

Deduct.

Total Increase..... 3,26,728 1 2

Decrease under the head of progressive Cowle, Item No. 4, owing to the lands having paid a higher rate of assessment in Fusly 1274 than in the previous year, according to the terms of the Cowle

RS. A. P.
175 1 5

Decrease in the deduction of half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor, owing to a decrease in the cultivation of this description of lands, Item, No. 5

1,962 7 7

Decrease in the deductions on account of Inams, &c., from the Beriz of other Items Nos 11 to 14, owing to a decrease in cultivation and revenue under those Items

13,362 9 0

Decrease in deduction on account of Inam from the tax on thorn trees, Item, No. 15, owing to this Item having been transferred from the head of Sundry Items to that of Punjah or dry

23 13 7

Decrease in deduction on account of Inam from the Beriz on Palmirahs, Item No. 17, owing to a decrease in the revenue on Palmirahs in the villages in which the Inams are granted

65 4 10

Decrease under the head of Quit-rent, Item No. 19, owing to this Item having been transferred to the head of Land Revenue Miscellaneous, as stated in the following paragraph

35 3 6

Decrease in Item No. 18... ..

9 8 0

Total Decrease

15,624 15 11

Net increase after deducting decrease

3,11,103 1 3

Particulars of Sundry Items. 21. The revenue brought to account under the head of Sundry Items, during the year under notice, is shown in the subjoined Statement No. 7, in comparison with the previous year, and falls short by Rupees 10,558-5-8. The cause of this decrease is explained below:—

No. 7.

Sundry items of Revenue, such as Tope, Tadbund, (Palmirahs,) &c.

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on Topes	20,217	2	10	20,422	8	5	205	5	7	...	...	...
2. Do. on Palmirahs	1,29,648	15	0	1,32,536	12	5	2,887	13	5	...	...	...
3. Jodi, or quit-rent on Inam lands... ..	4,266	3	0	...	...	...	...	...	...	4,266	3	0
4. Company's grant	531	4	8	...	...	...	...	...	...	531	4	8
5. Quit-rent on Buildings	4,529	0	5	...	...	...	...	...	...	4,529	0	5
6. Tax on Odangadu, or Thorn Jungles	6,147	7	2	...	...	...	...	...	...	6,147	7	2
7. Desacaval, or Watchmen's fees on Cattugutta, (fixed rent), Inam, &c., villages. ... ..	...	...	...	1,944	13	9	1,944	13	9	...	...	...
8. Chillara Cattugutta, or sundry fixed rents... ..	1,529	3	0	1,435	4	1	...	...	...	93	14	11
9. Difference between the average Beriz of the lands relinquished to and acquired from Travancore	391	14	11	391	14	11	...	...	...	...	...	...
10. Teerwajasty, or water-rate on Inam lands... ..	53	3	9	24	11	6	...	...	...	28	8	3
Total...	1,67,314	6	9	1,56,756	1	1	...	...	...	10,558	5	8
Deduct remissions...	25,506	13	2	26,035	9	10	528	12	8	...	...	...
Net revenue...	1,41,807	9	7	1,30,720	7	3	...	...	...	11,087	2	4

Decrease in Items Nos. 3, 4, and 5, owing to the revenue from these items having been carried to the credit of the head "Land Revenue Miscellaneous," agreeably to the Orders of the Board of Revenue contained in their Miscellaneous Circular, dated 31st August 1864, No. 94 ...

RS. A. P.

9,326 8 1

Decrease in the revenue on Odengadu, or Thorn Jungles, Item No. 6, owing to the same having been carried to the credit of dry, agreeably to the Orders of the Board of Revenue, dated 25th April 1865 ...

6,147 7 2

Decrease in the revenue on Chillara Cattugutta, Item No. 8, owing to the Jodi on Inams hitherto credited under this head having been carried to the credit of the head "Land Revenue Miscellaneous" ...

93 14 11

Decrease in Teerwajasty on Inam lands, Item No. 10, owing to the decrease in cultivation ...

28 8 3

Deduct.

Total Decrease...

15,596 6 5

Increase in tax on Topes and Palmirah trees, owing to new trees having been brought to account as productive during the year under report, Items Nos. 1 and 2 ...

RS. A. P.
3,093 3 0

Increase in Item No. 7, owing to the Desacaval, which was hitherto included with the Jodi on Inam lands, having been entered as a separate item under this head during the year under report ...

1,944 13 9

Total Increase...

5,038 0 9

Net decrease after deducting increase...

10,558 5 8

SETTLEMENT REPORT OF

No. 8.

Extent of land cultivated with special products, as Cotton, Sugar-cane, &c.

Fuslies.	COTTON.			INDIGO.			SUGARCANE.		
	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.
1273	2,63,692	2,58,214	0 5	535	382	8 2	198	2,403	14 5
1274	2,36,038	2,29,782	4 4	398	238	2 0	322	2,907	9 11
Increase ... ..	...	...	...	...	...	...	124	503	11 6
Decrease	27,654	28,431	12 1	137	141	6 2	...	...	...

Extent of land cultivated with special products, Cotton.

25. The foregoing Statement will show that there was a decrease both in the cultivation of Cotton and in the revenue derived therefrom, of Acres 27,654 and Rupees 28,431-12-1 respectively, below Fusly 1273, which is chiefly owing to the unfavorable nature of the season. It is reported that both the yield and quality of the Cotton were inferior, owing to the failure of seasonable rains. The price paid by the merchants for the first sort of Cotton, during the year under report, ranged from Rupees 103 to 170 per Candy of lbs. 500, or Rupees 167 to 170 less than that obtaining in the preceding year. It is also reported that the first sort of Cotton, of Fusly 1273, was purchased by the merchants in Fusly 1274, at rates varying from Rupees 330 to 350 per Candy.

Cotton Export.	
Fusly.	Candies
1273... ..	28,024
1274... ..	48,840
Increase...	20,816

26. From the Statement given in the margin it will be seen that there has been an increase in the export of Cotton to the extent of Candies 20,816 during the past year, which is owing to the Cotton crops of Fusly 1273 having yielded full produce.

Indigo.

27. There has been a decrease of Acres 137 in cultivation, and Rupees 144-6-2 in the revenue brought to account under the head of Indigo, which is ascribable to the adverse state of the season.

Sugar-cane.

28. The cultivation and revenue under the head of Sugar cane, amounted, during the year under consideration, to Acres 322, and Rupees 2,907-9-11 respectively, and exceeded those of the preceding year by Acres 124, and Rupees 503-11-6, which is owing to the price of Sugar made from Cane having risen.

Experimental cultivation of Cotton.

29. Of Acres 118, being the extent of land assigned for the experimental cultivation of Cotton, only 96 acres were brought under cultivation, and the assessment on the same, amounting to Rupees 143-3-5, was remitted, agreeably to the Orders of Government. The Cotton produced was good in quality. A separate report on the subject will be forwarded to the Board at an early date. The remission granted during the year exceeds that of the previous year by Rupees 67-7-7.

An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.

30. From the subjoined Statement No. 9. it will be observed that the total net Land Revenue Beriz of Fusly 1274 amounts to Rupees 24,98,695-4-0, and falls short of that of the previous year by Rupees 3,44,477-2-10.

No. 9.—Land Revenue.

ITEMS.	Fusly 1273.		Fusly 1274.		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	24,83,257	15 3	21,33,147	3 9	...	...	3,50,110	11 6
2. Shrotriem	32,696	5 11	32,696	5 11	...	...	...	...
3. Jody on Inam villages.	1,197	0 8	1,197	0 8	...	...	...	...
4. Permanent Peshcush ...	3,08,047	3 11	3,08,047	3 11	...	...	...	...
5. Miscellaneous	17,471	13 1	23,205	2 8	5,733	5 7	...	...
6. Forest Revenue	502	0 0	402	3 1	...	...	99	12 11
Total Land Revenue...	28,43,172	6 10	24,98,695	4 0	...	...	3,44,477	2 10

31. The decrease of Rupees 3,50,110-11-6, under Item No. 1 Land Revenue, is chiefly owing to larger remissions having been granted, during the year under reference, on wet and dry lands from the unfavorable character of the season. The increase of Rupees 5,733-5-7, under Item No. 5 Miscellaneous, has arisen from the Jodi on Inam lands and other Items having been credited to this head, agreeably to the Orders of the Board of Revenue, dated 31st August 1864. The decrease of Rupees 99-12-11, under Item No. 6, Forest Revenue, is owing to the decreased number of applications for timber.

No. 10.—Demand of Extra Sources of Revenue for Fusly 1274 compared with the previous year.

ITEMS.	Fusly 1273.		Fusly 1274.		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	6,10,388	10 11	6,10,901	3 5	512	8 6	...	...
3. Sea Customs	54,246	3 1	53,995	6 8	...	...	250	12 5
4. Sayer Land Customs.	1,12,129	1 5	93,405	9 7	...	...	18,723	7 10
5. Stamp	1,36,723	0 6	1,74,706	6 0	37,983	5 6	...	...
6. Income tax	49,993	3 0	50,708	4 10	709	1 10	...	...
Total	10,11,986	2 11	10,32,216	14 6	20,230	11 7	...	...

Extra Sources of Revenue.

32. The total amount brought to account, in the year under report, under the head of Extra Revenue was Rupees 10,32,216-14-6, or Rupees 20,230-11-7 in excess of that of the previous year, as shown in the above Statement.

33. The decrease of Rupees 18,723-7-10 under the head of Land Customs, Item No. 4 is owing to the above Chowkies having been abolished from 1st June 1865, agreeably to the Orders of Government, dated 23rd May 1865, No. 1,101, and to the import duty on articles not enumerated in the Schedule annexed to Act XI of 1862 having been reduced from 10 to 7½ per cent ad valorem.

SETTLEMENT REPORT OF

34. The increase of Rupees 37,983-5-6, under the head of Stamp Revenue, Item No. 5, is chiefly attributable to a larger number of Suits having been filed in the Courts. The revenue brought to account under the head of Income tax, Item No. 6, amounted during the year under report to Rupees 50,708-4-10, and exceeded that of the previous year by Rupees 709-1-10, as shown below :—

Fusly.	Amount of Assessment.	Stoppage from Official salaries, & c.	Total.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
1273	42,927 1 0	7,072 2 0	49,999 3 0
1274	43,629 0 0	7,079 4 10	50,708 4 10
Increase...	701 15 0	7 2 10	709 1 1

The increase and decrease, under the heads of Salt and Sea Customs, Items Nos. 2 and 3 respectively, being trifling need no remark.

No. 11.

Demand of Land and Extra Sources of Revenue for Fusly 1274 compared with the previous year.

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	28,43,172 6 10	24,98,695 4 0	...	3,44,477 2 10
Extra Sources of Revenue	10,11,986 2 11	10,32,216 14 6	20,230 11 7	...
Total..	38,55,158 9 9	35,30,912 2 6	...	3,24,246 7 3

Demand of Land and Extra Sources of Revenue.

35. The total revenue derived from Land and Extra Sources of Revenue, during the year under report, amounts to Rupees 35,30.912-2-6, or Rupees 3,24,216-7-3 less than that of the previous year, as will be seen from the foregoing Statement No. 11.

No. 12.

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

ITEMS.	Demand of Fusly 1274.	Collections up to the end of Fusly, or 30th June 1865.	Balance.	Collections up to the end of August 1865.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. A.	RS. A. P.	RS. A. P.
Land Revenue	24,98,695 4 0	22,86,240 13 9	2,12,454 6 3	2,03,999 8 1	8,454 14 2
Abkarry ...	48,500 0 0	43,110 0 0	5,390 0 0	5,390 0 0	...
Salt ...	6,10,901 3 5	6,10,901 3 5	...	...	...
Sea Customs	53,995 6 8	53,995 6 8	...	...	...
Sayer or Land Customs...	93,405 9 7	93,405 9 7	...	...	...
Stamp...	1,74,706 6 0	1,74,706 6 0	...	...	...
Income Tax.	50,708 4 10	40,378 0 5	10,330 4 5	7,762 9 0	2,567 11 5
Total...	10,32,216 14 6	10,16,496 10 1	15,720 4 5	13,152 9 0	2,567 11 5
Grand Total	35,30,912 2 6	33,02,737 7 10	2,28,174 10 8	2,17,152 1 1	11,022 9 7

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

36. From the balance of Rupees 8,454-14-2, entered under the head of Land Revenue in the foregoing Statement No. 12, if Rupees 1,899-13-8, being the assessment on the lands in dispute between Government and certain Zemindaries in this District, be deducted, the remainder stands at Rupees 6,555-0-6, for the speedy realization of which, and the balance of Rupees 2,567-11-5 under the head of Income Tax, the necessary steps have been taken.

No. 13.

Demand, Collection, and Balance of arrears of former Fuslies.

ITEMS.	Arrears at the commencement of Fusly 1274.			Collections including remission up to the end of June 1865.			Balance.			Collections made up to the end of August.			Balance.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue...	2,71,178	14	8	2,46,803	5	2	24,375	9	6	67	9	3	24,308	0	3
Income Tax ...	9,613	15	2	9,613	15	2	...	...	...	...	...	...	...	...	...
Total...	2,80,792	13	10	2,56,417	4	4	24,375	9	6	67	9	3	24,308	0	3

Demand, Collection, and Balance of Arrears.

37. The balance of Rupees 24,308-0-3, set down in the foregoing Statement No. 13, is composed of the following Items :—

	RS.	A.	P.
Doubtful ...	20,130	10	11
Irrecoverable ...	3,160	6	1
Recoverable ...	1,016	15	3

38. The first item of Rupees 20,130-10-11 is a doubtful balance, being the Teerwah on certain lands in dispute between Government and Zemindary villages. It is believed that many of the disputes will be settled before the end of the current Fusly. The irrecoverable balance of Rupees 3,160-6-1, as per second item, has been recommended for remission in my letter of 5th instant, No. 346. For the early collection of the third item of Rupees 1,016-15-3, which is recoverable, and which extends over a period of four years, the necessary measures have been adopted, as reported in my letter above quoted.

Wastage of Salt.

39. From the accompanying Statement No. 22, it will be observed that the wastage of Salt that occurred in Fusly 1274 amounts to Indian Maunds 23,288 Seers 12 $\frac{1}{2}$, valued at Rupees 2,047-3-0, at Rupees 10-10-0 per Garce, or Rupees 34,932 at the 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.

Extent to which Coercive Process was employed in the collection of Revenue.

40. 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 727-12-5 was sold by auction for Rupees 915-13-3. 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 during the last or in any previous Fusly.

Charges.			
Fusly	RS.	A.	P.
1273.....	8,66,667	15	3
1274.....	3,43,169	13	0
Decrease ...	23,498	2	3

41. There has been a net decrease of Rupees 23,498-2-3 under the head of Charges, as shown in the margin and in the accompanying Statement No. 14, the cause of which is explained below :—

Decrease owing to the salary of the Collector and Sub-Collector not having been fully disbursed during the year under report, consequent on the absence of the permanent Officers on leave, and to the salary of the Acting Head Assistant, and the Deputy Collector Mr. Underwood, having been disbursed for ten months during the year under review, while in the preceding year it was disbursed for the whole year ...	RS.	A.	P.
...	25,468	0	5
Decrease under the head of Huzur and Taluk Establishment, owing chiefly to the pay of the village Gurnums, which was hitherto debited under this head having been transferred during the year under report, to the debit of five Local Funds ...	11,653	6	6
Decrease owing to the short payments under the head of Huzur Revenue Saderwarid charges ...	1,054	7	3
Decrease owing to short payments to the Officers and Establishment of the Revenue Settlement...	22,058	4	11
Decrease owing to short payments under the head of Charges incurred in Fusly 1274 on account of Coodewaram to Salt Ryots ...	2,010	8	0
Decrease owing to the Salt compensation which was hitherto debited under this head having been transferred to the debit of B 2 ...	1,030	10	8
Decrease in other items ...	954	15	6
Total decrease...	64,230	5	3

Deduct.

Increase under the head of Extra Charges, owing to the hire of cars for conveying Huzur Records on Circuit, the charges for binding Books, and the pay of the temporary Gurnustahs employed for arranging Records, &c., which were hitherto debited to B 4, Miscellaneous, having been transferred to the debit of this head during the year under report ...	RS.	A.	P.
...	2,736	11	2
Increase under the head of Tent allowance, owing to the Deputation Allowance having been paid to the Acting Collector, Acting Sub-Collector, and Acting Head Assistant Collector, for a longer period in the year under report than in the preceding year ...	2,205	7	6
Increase owing to the pay of the Establishment of the Revenue Survey having been disbursed for a longer period during the year under reference than in the preceding year ...	10,840	13	4
Increase owing to the pay of the Officers and Establishment of the Inam Commission having been disbursed for the whole year during the Fusly under report, while in the previous year it was disbursed for only a few months.	6,457	3	7
Increase owing to the pay of the Salt Establishment having been disbursed for the whole year in Fusly 1274, according to the new scale ...	6,413	1	4
Increase in the charges incurred in the exportation of Salt to Travancore, and in those incurred in covering Salt heaps, &c. ...	9,542	13	1
Increase in other items ...	2,536	1	0
Total increase...	40,732	3	0

Net decrease after deducting increase... 23,498 2 3

Working of the new System of Village and Taluk Accounts.

42. The Village and Taluk Accounts are kept according to the new forms given in the Manual. The accounts kept in the Taluks of Tinnevely and Tenkarai were examined by my Serishtadar, those in the Taluks of Ambassamudram, Tenkassy and Sankerninarcoil by the Acting Sub-Collector, and those in Streevilliputtoo by my Acting Head Assistant, those in Sattoor and Ottapedaram by the Deputy Collector Mr. Underwood. Some omissions were found, which were pointed out to the Tahsildars with instructions to rectify them. The accounts of 175 villages

were examined by my Serishtadar and Vernacular Accountants, and were found correct, with few exceptions, which were ordered to be rectified. The Huzur accounts kept in the English and Vernacular Account Departments were also examined by my Acting Head Assistant, and found generally free from defects and omissions. The Accountants in the office have been occasionally reprimanded by the Deputy Collector, but in no instance have any gross cases of negligence occurred, or fines been levied from them.

A brief reference to the Register of lands acquired by Public Servants.

43. Ten 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 IX, 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 Tinnevely, in Fusly 1274.

Name of Officer.	Office and Department.	LAND ACQUIRED.		Remarks.
		Extent.	Assessment.	
		SC. M. M.	RS. A. P.	
Venkatasien	Gumastah in the Tenkarai Taluk.	1 4 2	31 0 0	Private purchase
Thayelbagum Pillay ..	Clerk in the Coilpatam Salt pans.	2 16 2½	58 9 4	Do.
Ramakrishna Pillay ...	Gumastah in the Tinnevely Taluk.	1 0 1½	29 14 0	Do. and Mortgage.
Sundara Row	Do. in do.	2 4 7½	50 6 9	Mortgage.
Sankaralingam Pillay...	Sub Magistrate of Watrap.	5 19 6	45 0 0	Private purchase.
Venkatramanien	Head Gumastah of Ambasamudram Taluk.	2 2 ¾	73 2 2	Mortgage.
Muthirulappa Pillay ...	Revenue Inspector in Penkasy Taluk.	0 8 1½	4 11 1	Do.
Sankaran Chettiar	Shroff of do.	0 9 7½	17 13 3	Do.
Abdul Majith	Revenue Inspector in Ottapedaram Taluk.	0 14 4½	14 4 3	Do. and Purchase.
Ramachendrier	Acting Tahsildar of do. ...	4 19 2½	66 13 5	} Private purchase.
	Punjab Chains...	1¾	10 4 4	
	Garden Sc...	2 13 ¾	19 15 7	
	Tope...	41 trees.	3 3 1	
			3 3 1	
Total ...	Nunjah...	21 10 5½	391 10 3	
	Punjab ...	1¾ chains.	10 4 4	
	Garden ...	2 13 ¾	19 15 7	
	Tope	41 trees.	3 3 1	
			425 1 3	

Remarks on the conduct of the Subordinate Officers.

44. Although I have been scarcely three months in the District, I can testify, from what I have seen of his work and qualifications, to the merits of my Acting Sub-Collector, Mr. A. MacGregor. Mr. E. Siorr, Acting Head Assistant Collector, is an officer of great promise. Mr. C. J. Crosthwaite, Assistant Collector, has recently joined, and I have no doubt will do well. Mr. W. E. Underwood takes much interest in his work, and is of much assistance.

Venkat Row, Deputy Collector in charge of the Treasury, was highly esteemed by my Acting predecessor, and merits that good opinion. Deputy Collector Ramiah left on leave shortly after I joined; he was well reported of by my predecessors.

The Report of the Acting Sub-Collector is herewith forwarded.

SETTLEMENT REPORT OF TINNEVELLY.

An Abstract Statement showing the total Beriz of the District for Fusly 1274, in comparison with the Beriz of last Fusly and of the five years preceding.

45. The total revenue of the District for the year under report, as exhibited in Statement No. 12 in paragraph 35 of this Report, and in

the subjoined Statement, amounts to Rupees 36,30,912-2-6. It falls short of that of the previous year by Rupees 3,24,246-7-3, and the average revenue of the previous five years, by Rupees 1,72,351-3-10, owing to the unusually adverse state of the season in Fusly 1274.

Fusly.	Total amount of Beriz of the District.	
	rs.	A. P.
1269	32,96,419	4 2
1270	35,88,171	13 11
1271	39,03,095	3 9
1272	38,73,472	0 0
1273	38,55,158	9 9
Total...	1,85,16,316	15 7
Average of five years	37,03,263	6 4
Fusly 1274	35,30,912	2 6
Decrease below the previous five years average	1,72,351	3 10
Decrease below last Fusly 1273...	3,24,246	7 3

(Signed) A. WEDDERBURN,

Collector.

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