

SUB-COLLECTORATE.

1. I have the honor to submit the annual report on the settlement operations of the three Taluks of Ambasamudram, Tenkasi, and Shankerninarcoil for Fusly 1274, and to forward the usual Statements, prepared in the prescribed form, with the exception of those dispensed with by the Board.

2. Of these Taluks, Ambasamudram and Tenkasi lie in the Sub-division, whereas Shankerninarcoil lies in the Principal division, and was settled by me in lieu of the one of the Sub-divisions (Nanganeri) taken up by the Collector.

3. In the annexed Statement No. 1 is shown the stations in which the settlement was made by me, and the number of days occupied for each Taluk.

No. 1.—Stations.

Taluks.	Stations where the settlement was made.	Period occupied for settling each Taluk.
		Days.
Ambasamudram ...	Cusbah Ambasamudram ..	2
Tenkasi	Do. Tenkasi... ..	3
Shankerninarcoil ...	Do. Shankerninarcoil...	3

4. The following Statement shows the number and tenure of villages in the three Taluks above named which have not undergone any change since the previous year.

No. 2.—Villages.

Description of villages.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Mottafysal... ..	223	223	...	...
Patton	6	6	...	...
Poruppoo	1	1	...	...
Punjah (dry) ...	4	4	...	...
Shrotriem	10	10	...	...
Inam	3	3	...	...

5. The number of Puttahs issued to the Ryots during the year under report is given in the subjoined Statement:—

No. 3—Puttahs.

Taluks.	Total number of Puttahs for Fusly 1273.	Number cancelled.	Remainder.	New Puttahs.	Total.	Land Revenue.	Miscellaneous.	Permanent.			Renewed.		
								Puttahs entirely unchanged.	Puttahs in which slight alterations were made.	Total.	Owing to the necessity of making marked alterations.	Owing to non-provision of old Puttahs.	Total.
Ambasamudram	13,984	554	11,830	3,752	15,582	12,448	3,134	5,162	1,727	6,889	2,025	2,916	3,752
Tenkasi.....	6,408	325	6,083	1,777	7,860	6,364	1,496	2,166	3,450	5,616	356	111	1,777
Shankerninarcoil... ..	11,161	392	10,769	676	11,445	11,303	142	3,530	1,018	4,548	3,103	3,118	676
Total...	29,553	1,271	28,682	6,205	34,887	30,115	4,772	10,858	6,195	17,053	5,484	6,145	6,205

6. The total number of Puttahs renewed is 17,834, or more than half of the total number. This includes 6,205 Puttahs issued a fresh in conformity to the instructions contained in the Board's Miscellaneous Circular, dated 31st August 1861, No. XCIV. The large number renewed, even after this deduction, is due to the large number of remissions granted on account of the unusually unfavorable state of the season.

7. The subjoined table shows the extent of cultivation raised, and the failure of crops that has resulted under the three sources of irrigation, viz., the main river Tambrapurney; (2) minor rivers; (3) rain-fed tanks, and compared with the result of the preceding year, exhibits a decrease of 13,263 acres in cultivation, and an increase of 2,293 acres in failure.

No. 4.—Sources of Irrigation.

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.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Car.	Tambrapurney	11,674	11,661	...	13	...	...	...	...
	Minor rivers... ..	16,696	13,805	...	2,891	...	17	17	...
	Rain-fed tanks	4,376	883	...	3,493	...	13	13	...
	Total...	32,746	26,349	...	6,397	...	30	30	...
P. shanam.	Tambrapurney... ..	13,183	13,300	117	...	...	...	...	...
	Minor rivers	29,025	26,071	...	2,954	183	1,257	1,074	...
	Rain-fed tanks	9,114	5,085	...	4,029	6	1,250	1,189	...
	Total	51,322	44,456	...	6,866	244	2,507	2,263	...
Total.	Tambrapurney... ..	24,857	24,961	104	...	...	...	...	...
	Minor rivers	45,721	39,876	...	5,845	183	1,274	1,091	...
	Rain-fed tanks... ..	13,490	5,968	...	7,522	61	1,263	1,202	...
	Total...	84,068	70,805	...	13,263	244	2,537	2,293	...

8. This state of things is attributable to the unfavorable nature of the season, and the effect produced thereby on the supply of water in minor rivers and rain-fed tanks.

9. The land under the Tambrapurney alone did not suffer; but the cultivation, on the contrary, actually shows an increase of more than 100 acres.

10. The rains which failed during both monsoons in the plains and on the hills generally were abundant over the forest-clad crests and valleys, whence the Tambrapurney derives its source.

11. The failure of the south-west monsoon threw out of cultivation 6,397 acres, and that of the north-west monsoon 6,866.

12. The latter amount was augmented by an area of 2,507 acres, which, though cultivated, yielded no crop in consequence of the failure of the supply of water short at first and not replenished.

13. In the Punjab cultivation, an increase of seventy-four acres is observable, as shown below. The resulting surplus is due to increase of Cotton in the Ambasamudram Taluk, which more than covers a decrease of acres 4,192 in the other two Taluks.

Fusly.	Extent of cultivation.
	Acres.
1273	1,29,110
1274	1,29,184
Increase...	74

14. There has been an increase of 186 acres in the garden cultivation, which is traced to the fact that the failure of Nunjah or Punjab has caused more labor to be bestowed on well cultivation.

Fusly.	Extent of cultivation.
	Acres.
1273	4,402
1274	4,588
Increase...	186

15. The sanitary condition of the people in the three Taluks under notice has been generally good. Fever and cholera prevailed to a small extent in some localities, but loss of lives has not been great.

16. Cattle suffered a great deal for want of forage brought about by the unfavorable character of the season. They suffered from disease to a considerable extent.

17. The price of grain has been higher during this year than in any former years, entailing much distress on the non-agricultural classes.

18. An abstract of the enclosure B. to Statement No. 3 on the subject of holdings is given below, from which it will be seen that the total extent of the land in the holdings of the Ryots for Fusly 1274, under the three heads of wet, dry, and garden is 3,29,997 acres, liable to an assessment of Rupees 7,84,221-12-4, or 41 acres in excess of the previous year. Numerous changes have taken place during the year under report, as particularised in Statement B. A good deal of land has been relinquished by the Ryots, and a large extent excluded from the B. Register as being included in the water-spread of certain tanks, or otherwise unfit for cultivation, under the sanction conveyed in Board's Proceedings of 10th September 1864, No. 5,906. The ryots have taken up waste lands for cultivation on a large scale however, so as to more than counterbalance the decrease caused by the foregoing reasons.

19. The large extent of waste, viz., 1,40,881 acres exhibited by the Statement, is attributable to the unfavorable character of the season treated of in the preceding paragraphs.

SETTLEMENT REPORT OF

No. 5.—Holdings.

Items.	DRY.			WET.			GARDEN.			TOTAL.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
	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... ..	2,61,243	1,69,779 12 5		63,053	6,10,885 11 2		5,660	14,755 5 9		3,29,956	7,95,420 13 4	
Deduct land relinquished by the Ryots and transferred from one head to another.....	1,600	1,099 8 8		198	20,242 3 11		29	342 0 4		1,827	21,683 12 11	
Remainder...	2,59,643	1,68,680 3 9		62,855	5,90,643 7 3		5,631	14,413 5 5		3,28,129	7,73,737 0 5	
Add land newly taken up for cultivation	1,560	759 0 6		229	9,070 15 0		79	654 12 5		1,868	10,484 11 11	
Total...	2,61,203	1,69,439 4 3		63,084	5,99,714 6 3		5,710	15,068 1 10		3,29,997	7,84,281 12 4	
Particulars. { Cultivated...	1,37,291	1,06,082 14 0		47,231	5,02,736 13 2		4,594	11,941 10 9		1,89,116	6,20,761 5 11	
{ Waste.....	1,23,912	63,356 6 3		15,853	96,977 9 1		1,116	3,126 7 1		1,40,881	1,63,460 6 5	

No. 6—Actual cultivation and Revenue therefrom.

ITEMS.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.			
1	2		3		4		5			
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
Extent of land cultivated.	First crop Acres.	51,179	0	0	43,289	0	0	7,890	0	0
	Second do. do.	27,535	0	0	22,610	0	0	4,925	0	0
	Total...	78,714	0	0	65,899	0	0	12,815	0	0
	Particulars. { Car	31,032	0	0	24,775	0	0	6,257	0	0
	{ Peshanam ...	47,682	0	0	41,123	0	0	6,559	0	0
	Total Melwaram in Grain, Cottah...	2,16,514	6	5 $\frac{1}{4}$	1,96,437	13	2 $\frac{1}{2}$	20,076	14	2 $\frac{1}{2}$
	Price per grain, Cottah, Rupees...	2	7	10 $\frac{3}{4}$	2	7	1 $\frac{3}{4}$	...	...	...
	Beriz thereof, do...	5,40,413	2	10	4,81,388	10	7	59,024	8	3
	First crop Acres.	3,079	0	0	2,837	0	0	242	0	0
	Second do.... .. do.	1,378	0	0	1,348	0	0	30	0	0
Extent of land cultivated.	Total...	4,457	0	0	4,185	0	0	272	0	0
	Particulars. { Car	1,493	0	0	1,402	0	0	91	0	0
	{ Peshanam ...	2,964	0	0	2,783	0	0	181	0	0
	Total Melwaram in Grain, Cottahs...	7,215	1	3 $\frac{3}{4}$	6,807	6	7 $\frac{1}{2}$	407	15	4 $\frac{1}{4}$
	Price per Grain, Cottah, Rupees ..	2	6	6 $\frac{1}{2}$	2	6	8 $\frac{1}{4}$	...	...	...
	Beriz thereof, do. ...	17,385	4	11	16,457	2	5	928	2	6
	First crop Acres.	3,079	0	0	2,837	0	0	242	0	0
	Second do.... .. do.	1,378	0	0	1,348	0	0	30	0	0
	Total...	4,457	0	0	4,185	0	0	272	0	0
	Particulars. { Car	1,493	0	0	1,402	0	0	91	0	0
{ Peshanam ...	2,964	0	0	2,783	0	0	181	0	0	
Total Melwaram in Grain, Cottahs...	7,215	1	3 $\frac{3}{4}$	6,807	6	7 $\frac{1}{2}$	407	15	4 $\frac{1}{4}$	
Price per Grain, Cottah, Rupees ..	2	6	6 $\frac{1}{2}$	2	6	8 $\frac{1}{4}$	...	...	...
Beriz thereof, do. ...	17,385	4	11	16,457	2	5	928	2	6	

Motafysal.

Nunjah.

Pottom.

SETTLEMENT REPORT OF

Mo. 6.—Actual Cultivation and Revenue therefrom.—(Concluded).

ITEMS.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	2		3		4		5	
Nunjah.—(Concluded.) Porappu.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
	1		1		1		1	
	First crop ...	...	...	...	...	...	...	...
	Second do. ...	...	...	...	...	...	...	...
	do. ...	...	...	...	...	...	...	...
	Acres.		Acres.		Acres.		Acres.	
	
	
	
	
	Total...		Total...		Total...		Total...	
	
	
	
	
	Particulars. {		Particulars. {		Particulars. {		Particulars. {	
	Car		Car		Car		Car	
	Peshnam...		Peshnam...		Peshnam...		Peshnam...	
	
	
	Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...	
	
	
	
	
	Total extent of cultivation.		Total extent of cultivation.		Total extent of cultivation.		Total extent of cultivation.	
	
	
	
	
	Total Beriz, Rupees...		Total Beriz, Rupees...		Total Beriz, Rupees...		Total Beriz, Rupees...	
	
	
	
	
	Punjah. {		Punjah. {		Punjah. {		Punjah. {	
	Number of acres cultivated		Number of acres cultivated		Number of acres cultivated		Number of acres cultivated	
	Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...	
	
	
	Bagayet. {		Bagayet. {		Bagayet. {		Bagayet. {	
	Number of acres cultivated		Number of acres cultivated		Number of acres cultivated		Number of acres cultivated	
	Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...		Beriz thereof, Rupees...	
	
	
	Total land cultivated wet, dry, and garden, first crop...		Total land cultivated wet, dry, and garden, first crop...		Total land cultivated wet, dry, and garden, first crop...		Total land cultivated wet, dry, and garden, first crop...	
	
	
	
	Total amount of Beriz, Rupees...		Total amount of Beriz, Rupees...		Total amount of Beriz, Rupees...		Total amount of Beriz, Rupees...	
	
	
	
	
	

20. The foregoing Statement shows the revenue on the extent of the actual cultivation raised during the year under report, under the three heads of wet, dry, and garden.

21. A decrease of Rupees 60,416-3-4 appears under the head of Nunjah (wet) which is owing to the unfavorable character of the season.

22. The increase of 74 acres, under the head of Punjab (dry) has been commented on in paragraph 13. The decrease in the revenue is owing to the increased cultivation having been made on lands bearing lower rates of assessment than those cultivated last year.

23. The increase of revenue under the head of garden is owing to increased cultivation under wells, explained in paragraph 14.

24. The undermentioned Statement shows the extent of waste charged and remitted during the year under report :—

No. 7.—Waste charged and remitted.

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
1	2	3		4	5		6	7		8	9	
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Waste charged.												
Nunjah.....	27,060	43,301	15 5	25,603	21,516	5 11	...	...	...	1,457	21,785	9 6
Punjab.....												
Bagayet.....												
Waste remitted.												
Nunjah.....	1,05,950	66,834	13 5	1,17,111	1,41,688	13 2	11,161	74,553	15 9	...	...	...
Punjab.....												
Bagayet.....												
Total.....	1,33,010	1,10,136	12 10	1,42,714	1,63,205	3 1	9,704	53,068	6 3	...	...	...
Particulars. { 1st crop ...	1,31,479	...	...	1,40,585	...	...	9,106	...	...	...	...	...
{ 2nd crop ...	1,531	...	...	2,129	...	...	598	...	...	...	...	...

25. Of the total extent of waste charged, viz., acres 25,603—25,502 from portions of fields left waste, the remainder being Nattangal (seed beds) left waste. These were charged having, on inquiry, been found to have been left fallow from the Ryots' one negligence.

26. The extent of waste remitted is acres 117, 111, or 11,161 in excess of last year. The assessment on the remitted portion of the waste is Rupees 1,41,688-13-2, and exceeds that of the last year by Rupees 74,853-15-9. This large extent of remission was granted in conformity with the sanction accorded by the Board in their Proceedings of the 14th February 1865, No. 871, and was confined to cases of waste which occurred from causes over which the Ryots had no control.

27. The total remission given in the year under report being 1,87,946-10-8, exceeds that of the previous year by Rupees 92,458-6-3, as shown in the annexed Statement No. 8.

No. 8.—Remissions.

ITEMS.	AMOUNT OF REMISSION.			
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Occasional.</i>				
1. Remission on account of drought ...	1,359 6 5	14,416 10 4	13,057 3 11	...
2. Do. on account of short produce ...	...	113 3 10	113 3 10	...
3. Do. of three-quarter Teervah on Nunjah, and half Teervah on Punjah and garden crops raised subsequent to 19th February 1865 ...	...	3,401 9 3	3,401 9 3	...
4. Do. on account of the Progressive Cowle ...	20 2 3	...	...	20 2 3
5. Do. of half Teervah on high level Nunjah lands cultivated by means of water raised by manual labor... ..	3,084 6 4	2,490 13 1	...	593 9 3
6. Do. on lands left waste for want of water ...	66,488 4 2	1,41,688 13 2	75,200 9 0	...
7. Do. on account of Paniboodthly ...	346 9 3	...	...	346 9 3
Total waste...	66,834 13 5	1,41,688 13 2	74,853 15 9	...
<i>Particulars.</i> { Entire fields left waste... ..	64,896 11 6	1,40,169 5 11	75,272 10 5	...
{ Portions of fields do. ...	1,938 1 11	1,519 7 3	...	418 10 8
8. Remission on account of land taken up for experimental cultivation of cotton ...	...	32 4 1	32 4 1	...
Total occasional...	71,998 12 5	1,62,143 5 9	90,844 9 4	...
<i>Customary.</i>				
9. Ready money Inams ...	7,055 4 1	7,048 5 6	...	6 14 7
10. Maniems in grain... ..	3,864 11 4	3,918 3 3	53 7 11	...
11. Chaturbogan, Pancham Nissa, &c., Begayet... ..	6,730 5 2	5,539 7 0	...	1,190 14 2
12. Remission of quarter Teervah on lands cultivated by Mirassidars of Brahmin castes... ..	2,188 0 2	1,765 14 8	...	422 1 6
13. Do. three-quarter tax on Shrotriem lands... ..	2,398 5 8	2,156 6 11	...	241 14 9
14. Arthamaniem, or remission of a moiety of the full assessment... ..	2,692 10 9	1,933 14 3	...	758 12 6
Total customary...	24,929 5 2	22,362 3 7	...	2,567 1 7
Total occasional and customary...	96,228 1 7	1,84,505 9 4	88,277 7 9	...

Deductions from wet, dry, and garden lands.

Deductions from Sundry Sources of Revenue.		Miscellaneous.									
15. Deductions in Teervah on topes ...	...	2,018	12	3	2,618	12	6	600	0	3	...
16. Do. on Palmirah... ..	...	869	0	1	822	4	10	...	...	...	46 11 3
17. Do. in Jodi on Inams ...	...	0	8	0	...	...	...	...	...	...	0 8 0
Total deductions from Sundry Sources of Revenue...		2,888	4	4	3,441	1	4	552	13	0	...
Particulars. { Occasional ...	...	959	1	8	1,189	13	1	180	11	5	...
Customary ...	...	1,929	2	8	2,301	4	3	372	1	7	...
Grand total...		99,116	5	11	1,87,946	10	8	88,330	4	9	...
1. Occasional remissions, or those granted at the Jummahbundy with reference to the state of the season ...	...	72,257	14	1	1,63,283	2	10	91,025	4	9	...
2. Fixed remissions... ..	...	21,436	5	0	19,976	0	2	...	...	...	1,460 4 10
3. Deductions for the payment of the village servants...	...	5,422	2	10	4,687	7	8	...	...	...	734 11 2

28. The following remarks are in explanation of the increase in the deductions made from revenue under all heads.

The increase in items Nos. 1, 2, and 6 are the remissions granted on lands left uncultivated, as well as on crops which perished, or which yielded a short produce owing to failure of rain which have been, in paragraph 6, explained...

RS. A. P.
88,371 0 9

Increase in the deduction of three-quarter on wet and half Teervah on dry and garden cultivation raised subsequent to 19th February 1865, as authorized by the Board as a special concession, and relief to the ryots in the unprecedentedly bad season, which prevailed during the year under report, ...

Item No. 3.

3,401 9 3

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

32 4 1

Increase under the head of grain Inams owing to increased cultivation of such Inam lands...

Item No. 10.

53 7 11

Increase in the deduction of Teervah on topes, in consequence partly of the lands under those topes having come under cultivation and taxation, and partly owing to the proportionate rise of the amount of Inams with the rise of assessment on topes, Item No. 15, ...

600 0 3

Deduct.

Total Increase...

92,458 6 3

Decrease under the head of Progressive Cowle owing to the lands having come to full assessment during the year under report according to the terms of the Cowle, item 4...

20 2 3

Decrease in the deduction of half Teervah on high level Nunjah lands cultivated by means of water raised by manual labour, owing to the unfavorable character of the season and consequent decrease in cultivation of land of this class...

593 9 3

Decrease under the head of Paniboodthy, Item No. 7, or lands situated within the beds of tanks, is partly owing to the relinquishment of some of these lands by the Ryots, and partly to the permanent exclusion of others from the B. Register and puttahs by the Orders of the Board of Revenue...

346 9 3

Decrease in the deductions on account of Inams, &c., from the Beriz of other Items Nos. 9, 11, 12, 13, and 14, owing to the decrease of cultivation caused by the failure of rains ...

2,620 9 6

Decrease in No. 16 owing to certain palmirahs which up to last year were paying a favorable assessment having come to be taxed at the full regular rate of tax...

46 11 3

Decrease in the deduction under the head Jodi on Inams, Item No. 17, owing to the transfer of this item from "Land Revenue" to "Land Revenue Miscellaneous."

0 8 0

Total decrease...

3,628 1 6

Net increase...

88,830 4 9

No. 9.—Sundry items, such as Topes, Tadbunds, &c.

Sundry items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sundry items.....	26,239 8 2	24,751 7 1	...	1,488 1 1

29. The total revenue derived from the several sundry sources is given in the foregoing Statement. It amounted to 24,751-7-1, showing a decrease of 1,488-1-1 in that of the previous year. The cause of this decrease is explained below :—

Decrease in Jodi on Inam lands, in quit-rent on houses, and in the item of Company's grant, owing to the transfer of these items to Land Revenue Sundry Sources	RS. A. P.
1,731 9 10	
Deduct increase in tax on topes and palmirahs, owing to new trees having been brought to account as productive during the year under report	243 8 9
Net decrease...	1,488 1 1

No. 10.—Special products.

Fuslies.	COTTON.			INDIGO.			SUGAR-CANE.		
	Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
1273... ..	32,159	34,401	11 9	221	148	1 0	157	2,031	12 0
1274... ..	27,819	27,593	9 5	184	93	4 11	272	2,520	4 4
Increase ... ..	...	...	...	...	...	...	115	488	8 4
Decrease	4,340	6,808	2 4	37	54	12 1	...	...	...

30. From the Statement given above, it will appear that there has been a decrease of 4,340 Acres, involving an assessment of Rupees 6,808-2-4 in the cultivation of cotton. This falling off which has occurred in the Shankerninarcovil Taluk is entirely owing to the want of rains in those parts. There has, however, been an increase under this head in the Ambasamudram and Tenkasi Taluks.

31. A decrease of 37 Acres, and an assessment of Rupees 64-12-1, is apparent in the cultivation of Indigo, and this is attributable to the unfavorable state of the season.

32. The increase of 115 Acres, and a Beriz of Rupees 488-8-4, in the cultivation of Sugar-cane is due to the stimulus afforded to the ryots by the rise in the market value of sugar during the year under notice.

33. The total revenue derived from land and other sources, during the year under report, amounts to Rupees 6,32,870-15-11, or Rupees 96,653-3-2 less than that of the preceding year, as shown in the following Statement No. 11.

No. 11.—Revenue from land and other Sources.

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. Shrotriem... ..	17,915 12 2	17,915 12 2	...	...
2. Land Revenue, Beriz after deducting remissions ...	7,10,437 9 11	6,10,917 11 3	...	99,519 14 8
Total Land Revenue...	7,28,353 6 1	6,28,833 7 5	...	99,519 14 8
Miscellaneous... ..	869 11 0	3,760 14 5	2,891 3 5	...
Forest Revenue	301 2 0	276 10 1	...	24 7 1
Grand total...	7,29,524 3 1	6,32,870 15 11	...	96,653 3 2

SETTLEMENT REPORT OF TINNEVELLY.

34. The decrease is accounted for as follows :—

Decrease in Land Revenue is owing to the unfavorable character of the season... ..	RS. A. P.
99,519 14 8	
Decrease under the head of Forest Revenue is attributable to limited applications for timber... ..	24 7 11
	<hr/>
	99,544 6 7
Deduct increase under the head of Miscellaneous, owing to the transfer to this head of the items credited to Land Revenue	2,891 3 5
	<hr/>
Net decrease... ..	96,653 3 2

No. 12.—Demand, Collection, and Balance.

Taluks.	Demand of Fusly 1274.	COLLECTIONS.						Total.	Balance.	Cent- age.
		Within the Fusly.			Since the close of Fusly.					
1	2	3			4			5	6	7
	RS. A. P.	RS. A. P.			RS. A. P.			RS. A. P.	RS. A. P.	RS.
Ambasamu- dram... ..	8,71,147 14 3	3,65,385 15 6	5,374 9 13	7,06,532 8 7	387 5 8	7 64				
Tenkasi ...	1,49,441 4 0	1,35,921 3 11	12,410 4 6	1,48,331 8 5	1,109 11 7	7 2				
Sankerni- narcoil ...	1,12,281 13 8	1,06,263 13 8	4,125 7 8	1,10,389 5 4	1,892 8 4	11 13				
Total...	6,32,870 15 11	6,07,571 1 1	21,910 5 3	6,29,481 6 4	3,389 9 7	54 64				

35. The small balance of 3,389-9-7 remains yet to be collected, and the necessary measures for the speedy collection of the same have been taken.

36. The Huzur and Taluk accounts were duly examined, bearing in mind the instructions contained in the Board's Standing Circular, dated 18th January 1864, No. V. In some instances they were found not prepared according to the form prescribed in the Manuals. In such cases the errors were pointed out to the Tahsildars with directions to rectify them.

(Signed) A. MACGRAGOR.

Acting Sub-Collector.

SETTLEMENT REPORT

OF

COIMBATORE.

1. I have the honor to submit my Report on the settlement and collection of revenue of this Collectorate for Fasly 1274 (1864-65) accompanied by the usual returns.

2. The number of Taluks remains unaltered ; but under the sanction of the Board of Revenue conveyed in their Proceedings of the 5th November 1864, No. 7,233, a re-distribution of the Divisional charges was made as shown below :—

Divisions.	Taluks belonging to each Division.
Collector's Division	{ Pollachy. Neilgherry. Bhowany. Dharampoorum.
Sub-Collector's Division	{ Caroor. Oodoomulpettah. Coimbatore.
Head Assistant Collector's Division	{ Pulladum. Parindoray. Suttimungalum.
Southern Division, Deputy Collector's charge...	{ Colligal.
Northern Division, Deputy Collector's charge.	

I. Villages at which the Settlement was made—Paragraphs 3 and 4.

3. The settlement was commenced in January with Suttimungalum, and completed in June in Colligal. The villages at which, and the names of Officers by whom, the settlement was made and Puttahs distributed are shown in the annexed Memorandum :—

Names of Officers.	Taluks.	Places where settlement was made.	Places where Puttahs were given.
<i>Collector's Division.</i>			
H. P. Gordon, Esq., Assistant Collector.	Pollachy	Pollachy	Pollachy.
P. Grant, Esq., Collector.	Bhowany	Bhowany	Bhowany.
	Neilgherry	Ootacamund	Ootacamund.
<i>Sub-Collector's Division.</i>			
W. McQuhae, Esq., Acting Sub-Collector.	Dharampoorum. {	Dharampoorum and {	Dharampoorum and Kon-
	Caroor... ..	Konghiem. {	ghiem.
	Oodoomulpettah...	Caroor... ..	Caroor.
		Oodoomulpettah ...	Oodoomulpettah.
<i>Head Assistant Collector's Division.</i>			
W. S. Foster, Esq., Acting Head Assistant Collector.	Coimbatore ... {	Coimbatore... .. {	Coimbatore, Bolamputty,
	Pulladum ... {	Pulladum and Ave- nashy. ...	and Matoopolliem. Pulladum and Avenashy.

SETTLEMENT REPORT OF

Memorandum.—(Concluded.)

Names of Officers.	Taluks.	Places where the settle- ment was made.	Places where Puttahs were given.
P. Iyaloo, Naidoo, De- puty Collector.	<i>Northern Division, Deputy Collector's charge.</i>		
	Suttimungalum.	Suttimungalum and Gopichettipolliem.	Suttimungalum, Attoo- coolipoorum, and Has- sanoor.
	Colligal	Colligal	Colligal.
P. Grant, Esq., Collec- tor, and P. A. Cole, Esq., Dy. Collector.	<i>Southern Division, Deputy Collector's charge.</i>		
	Perindoray ...	Errode	Errode.

4. The most important portion of the Jammahbundy work for the year under report was the revision of assessment on garden lands, under the sanction of Government, dated 7th February 1865, No. 246, and this was carried out carefully and satisfactorily. The settlement of the several Taluks was conducted by the respective Officers having immediate charge of them, with the exception of Perindoray and Pollachy Taluks. Mr. Cole, the Deputy Collector, Southern Division, was absent on sick leave from the 8th October to 14th December 1864, and had not sufficient time to study the details connected with the revision of the garden assessment in his Division, and consequently I took up the greater portion of the settlement of the Perindoray Taluk, (an important one) in addition to two of my own Taluks; while Mr. Gordon, the Assistant Collector, was allowed to conduct the Jammahbundy of the Pollachy Taluk, with the aid of the Tahsildar Govindarajooloo Naidoo; cases of an unusual character being, however, referred to me for disposal and orders. The Jammahbundy of Perindoray was first commenced by my Serishtadar at the Cusbah station of the Taluk, and all the Village Curnums were assembled there; but a sudden outbreak of cholera in that neighbourhood rendered it necessary to remove to Errode, where the settlement was completed by myself and Mr. Cole.

II. Variations in the Number and Tenure of Villages, with Remarks on the Number of Puttahs that were not renewed—Paragraphs 5 to 8.

5. The number of villages and hamlets held on Shrotriem, Jaghire, and Polliput tenures remains the same as in last year, while under the head "Ryotwar" the village of Valamoondy

in Suttimungalum Taluk, which was abandoned last year, and another village named Cottaipolliem in the same Taluk, which was deserted many years ago, have again been brought under cultivation, and added to the number shown under the head "cultivated." The revenue of these two villages amounts to Rupees 18-8-9 and Rupees 5-8-0 respectively. In the Darapooram Taluk nine hamlets have been newly formed by the Ryots nearer to their fields. The aggregate number of the several descriptions of villages and hamlets is given in the following Table:—

Items.		Number of Villages.	No. of Hamlets.
Ryotwar... ..	{ Cultivated	1,506	4,893
	{ Deserted	28	...
Total... ..		1,534	4,893
Shrotriem and Jaghire ...	Cultivated	10	11
Polliput... ..	Do.	50	113
Total	{ Cultivated	1,566	5,017
	{ Deserted	28	...
Total for Fusly 1274... ..		1,594	5,017
Fusly 1273	{ Cultivated	1,564	5,008
	{ Deserted	30	...
		1,594	5,008
Increase... ..	Cultivated under Ryotwar	2	9
Decrease	Deserted do.	2	...

6. Under the sanction of Government, dated 9th June 1864, No. 982, nine villages have been transferred to the Coimbatore, and one to the Neilgherry Taluk from Sattimungalum. Consequently there is an increase of villages in the two former Taluks, and a corresponding decrease in the latter Taluk, as will be seen from Statement No. 1.

Land Revenue Puttahs...	2,14,732
Miscellaneous Items do.	32,455
	2,47,187
Fusly 1273	2,34,277
Increase	12,910

A large quantity of waste lands has been brought under cultivation, the number of Puttahs for Fusly 1274 exceeded that of the preceding year by 12,910. The subjoined Memorandum contains the particulars connected with the Puttahs renewed and not renewed.

7. As directed in paragraph 4 of the Board's Miscellaneous Circular of the 31st August 1864, No. XCIV., Board No. 5,631, separate Puttahs have been issued for Miscellaneous Items. Hence, and from the fact that

Fuslies.	Total number of Puttahs for Land Revenue and Miscellaneous Items.	PUTTAHS NOT RENEWED.			Renewed, or fresh Puttahs issued.	Percentage of Column 6 on Column 2.
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
Fusly 1273...	2,34,277	1,33,138	6,540	1,39,678	94,599	40
Fusly 1274...	2,47,187	1,18,159	358	1,18,517	1,28,670	52
	Increase. 12,910	Decrease. 14,979	Decrease. 6,182	Decrease. 21,161	Increase. 34,071	Increase. 12

8. Under the head "Renewed," an increase of 34,071 Puttahs is observable. This is owing chiefly to the necessity of issuing fresh Puttahs in all cases affected by the revision of the garden assessment. For the same reasons, the number of Puttahs remaining unaltered or modified by additional entries shows a decrease of 14,979 and 6,182 respectively.

III. Season and Sanitary State of the District, with the result of Vaccination, and the extent of its Operations—Paragraphs 9 to 11.

9. The season for Fusly 1274 was not so favorable as in the preceding year. The quantity of rain which fell during the year

amounted to 27½ inches, or five inches less than in Fusly 1273, as will be seen from the annexed Statement extracted from the Monthly Returns. The early rains in April and May 1864 were seasonable and good, and enabled the Royts not only to cultivate their usual lands but also to bring a large quantity of Government waste under the plough. The south-west monsoon was deficient, but the north-east monsoon was tolerably good, though at the latter end of the season, (November and December,) when rain was much wanted, it was scanty and partial, as reported in my letter, dated 19th December 1864, No. 251; and as a natural consequence of this state of things, the harvest of the later dry crops was much below the average. Garden cultivation was carried on to the usual extent, and yielded a fair average return. The several sources of irrigation received their usual supply of water, and the wet cultivation was good. Some of the rain fed

13. The causes of increase in the prices above the commutation rates have already been so fully explained in my last report that I do not think it necessary to re-capitulate them here. In regard to the increase above the prices of the preceding year, careful inquiries were made with reference to paragraph 3 of the Board's Miscellaneous Circular of the 30th June 1864, No 4,091, and the causes generally assigned are, that the out-turn of the crops for the year under report was comparatively deficient; that a large quantity of the grain produced in this District was exported to other Districts; and that the importations from other Provinces were limited. As no traffic returns are prepared in this District, it is impossible to say with any degree of precision how far exportation and importation have affected the prices. The causes assigned for the increase in prices may, I think, be accepted as the true ones.

14. The prices of cotton are shown in the following table. The export of this article to Madras and Bombay for shipment to England was less than in the preceding year, which accounts for the decrease in the prices.

	Per Candy.							
	Fusly 1273.		Fusly 1274.		Decrease.		Per centage.	
	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
March 1865.	72	274	48	210	24	64	33	23
April „	69	248	28	111	41	137	60	55
May „	73	273	25	100	48	173	66	63

Per Cwt.								
March 1865.	15	60	10	46	5	14	33	23
April „	15	57	6	26	9	31	60	55
May „	15	63	5	23	10	40	66	63

V. Ryots' Holdings, with Causes for the abandonment of or taking Lands—Paragraphs 15 to 18.

15. At the commencement of the year, the Ryots' holdings of all descriptions of land amounted to acres 19,62,336

Deduct.

Lands actually given up... .. 24,320
 Do. transferred to Poromboks, and deficiency in the registered area of land 837
 Do. transferred from one head of cultivation to another and to Inam ... 1,62,639

1,87,796

Remainder... 17,74,540

Add.

Land newly taken up 75,736
 Do. transferred from one head of cultivation to another... .. 1,62,624
 2,38,360

*Total extent of the Ryots' holdings for Fusly 1274... 20,12,009,

or 50,534 acres in excess of the preceding year. The annexed Table shows the particulars of lands given up or transferred from one head to another.

Items.	DRY.		WET.		GARDEN.		TOTAL.	
	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		Rupees.		Rupees.		Rupees.		Rupees.
1. Given up by Ryots on Razeenamah ...	22,809	21,138	1,595	6,349	78	162	24,282	27,649
Lands sold by public auction for arrears of revenue, and purchased on behalf of Government but subsequently given up to waste.	22	29	16	50	...	...	38	79
	22,831	21,167	1,411	6,399	78	162	24,320	27,728
2. Taken up by roads, &c. ...	686	612	89	545	26	81	801	1,238
3. Deficiency in re-measurement of land ...	25	15	4	17	7	19	36	51
4. Transferred to Inam ...	41	46	3	25	...	...	44	71
5. Punjab and garden lands transferred to Nunjah... ..	1,150	1,466	...	...	2,728	8,066	3,878	9,532
6. Nunjah and garden lands transferred to Punjab ... ..	...	...	969	5,684	1,57,748	4,86,624	1,58,717	4,92,308
7. Reduction of Assessment ...	...	22,088	...	...	...	...	...	22,088
	24,733	45,394	2,476	12,670	1,16,587	4,94,952	1,87,796	5,53,016

16. Under the Orders conveyed in the Board's Standing Circular, dated 4th December 1862, No. 7,906, certain lands which were put up to public auction for arrears of revenue were purchased on behalf of Government at nominal prices from the absence of bidders for the same. No Ryots came forward to take them up for cultivation, and they were necessarily transferred to the head "Government waste." These, as well as the lands given up by Ryots on Razeenamah, from the usual causes, viz., inability of the Ryots to keep up their lands, unfitness of the soil for cultivation, and unhealthy character of the locality, constitute No. 1 in the foregoing Table. Item No. 2 embraces lands taken up for roads, &c., as well as a certain quantity of land necessarily transferred to the head Porumboke under the following circumstances. In the Village of Sigoor on the Neilgherry Hills, a gentleman named Mr. T. Browning applied for 200 Cawnies of land from Porumboke, and obtained an English Cowle Puttah for the same in Fusly 1269, the terms of the Cowle being that he was to occupy the land rent free for five years, and then to pay assessment on a graduated scale. It so happened, however, that Mr. Browning did not attempt to take possession of the land for two years after the issue of the Cowle Puttah, and when he did so he found it in the occupation of Burghers, who had in the interim cultivated and obtained Puttahs for it in the ordinary course.—Vide my letter, dated 1st July 1865, No. 126. In fact, Mr. Browning had

no land at Sigoor, and the 200 Cawnies entered in his name were therefore necessarily struck off the accounts, and transferred to the head Porumboke as a matter of adjustment. Item No. 3 requires no particular comment; cases of deficiency found on re-measurement in the registered area of lands being of usual occurrence. Item No. 4 embraces lands transferred to the head of Inam as particularized below:—

	Extent.		Assessment.		
	Acres.		Rs.	A.	P.
Allotted from Ryots' Puttah lands on account of pay of Village Officers, and on account of Devasthanams in the Caroor Taluk in lieu of their Inam lands taken up for Railway purposes—Vide sanction of Government, dated 25th October 1864, No. 1,965, communicated in the Board's Proceedings of 27th idem, No. 7,099	3		25	1	5
Allotted from Puttah lands on account of pay of Village Officials in the Coimbatore Taluk in lieu of their Inams taken up for Railway purposes—Vide sanction of Government, dated 11th August 1864, No. 1,444, communicated in the Board's Proceedings, dated 13th idem, No. 5,217	7		6	0	6
Allotted from Puttah lands on account of Village Officials in the Coimbatore Taluk in lieu of their Inams which have become unprofitable, or which have been appropriated for village site, or the owner of which wished to have a Puttah direct from Government—Vide sanctions of Government, dated 11th August 1864, No. 1,444, 28th October 1864, No. 1,999, 30th January 1865, No. 151, and 28th February 1865, No. 438	34		39	8	3
	44		70	10	2

Item No. 5 comprizes Punjah lands which have been converted into wet cultivation from Government Irrigation works, as well as those garden lands which are irrigated by Piccottahs, and similar appliances from river channels, and transferred to the head "Nunjah," with continuance of the present assessment under the instructions conveyed in paragraph 2 of the Government Proceedings, dated 7th February 1865, No. 246.

Item No. 6 embraces the following lands, viz:—

Firstly.—Nunjah lands re-classed as Punjah under the authority conveyed in the Orders Board's Standing Circular, 4th September 1863 No. 5,534, noted in the margin, in consequence of the sources of irrigation having fallen to decay and ceased for many years to be of any use to the lands under them.

Secondly.—Nunjah lands held by one Panpiyagounden in Pollachy Taluk transferred to the head "Punjah" under the sanction of the Board, dated 17th October 1864, No. 6,838, wherein the original cowle granted for the construction of a tank was ordered to be cancelled, and the party allowed to enjoy the benefits of the rules promulgated in April 1855.

Thirdly.—Lands wrongly classed as Nunjah under certain jungle streams in the Pollachy Taluk transferred to the head "Punjah" under the sanction of the Board of Revenue, dated 10th January 1865, No. 111.

Fourthly.—Garden lands throughout the whole District transferred to the head "Punjah" by reducing the assessment on them to the first class Punjah rate of the village, and to appropriate Punjah rates under the sanction of Government, dated 7th February 1865, No. 246. In regard to item No. 7, I beg to offer the following explanation.

(1.) In their Proceedings of the 17th June and 13th July 1864, Nos. 3,724 and 4,355, the Board of Revenue sanctioned a reduction of assessment on certain dry lands which were lying waste for many years from over-assessment in certain Taluks. The reports and returns of the Tahsildars suggesting the revision of assessment on the above lands, on which my recommendations were based, had reference to the lands lying waste up to Fusly 1272, instead of up to Fusly 1273, as the accounts of the latter year were not then completed. In the course of the inquiries

made by the Tahsildars as to the causes under which the lands were lying unoccupied, the Ryots were sensible enough to anticipate that a reduction of assessment would be made on them, and encouraged by this hope they at once brought a portion of those waste lands under cultivation for Fusly 1273, and paid the full assessment according to the Pymash standard rate for that year. When carrying out the revision on the receipt of the Order in the early part of Fusly 1274, it was considered impolitic to withhold from them the indulgence sanctioned by the Board, merely because their lands were brought under cultivation previous to the receipt of sanction. On the contrary, their cases seemed to deserve prior consideration, the more especially as they took up the lands under the belief that when the revision took place they would be allowed to participate in the benefits of the concession. Under these circumstances the difference* between the Pymash assessment, as paid by them for Fusly 1273 and the reduced rates, were, as a matter of just policy, struck off the accounts.

* Rupees 3,512-8-4.

(2).—The Board are aware from paragraph 10 of my letter, dated 5th December 1864, No. 243, that certain garden lands which had no wells, or had only ruined ones, were in Fusly 1264 charged with the highest rate of Punjab assessment; viz., Rupees 7-10-3 in the Northern, and Rupees 8-13-0 in the Southern Taluks, and that some of them were since brought under cultivation by the restoration of the wells. Under the sanction of Government, dated 7th February 1865, No. 246, the assessment on these lands were likewise reduced to first Class Punjab rate of the village, or appropriate rates according to circumstances; the difference† between the highest Punjab rate and the present rates being struck off the accounts. The aggregate amount thus remitted in the above two cases is Rupees 2,208-0-3 as shown in Item No. 7.

† Rupees 18,575-8-11.

17. The subjoined is a Statement showing the particulars of increase in the Ryots' holdings.

Items.	DRY.		WET.		TOTAL.	
	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		RS.		RS.		RS.
1. Waste lands brought under cultivation ...	71,006	59,855	1,979	12,383	72,985	72,238
2. Porumboke do.....	2,113	2,487	153	944	2,266	3,431
3. Excess found on re-measurement... ..	395	266	90	606	485	872
4. Transferred from Inam..... ..	29	28	...	...	29	28
5. Nunjah transferred to Punjab..... ..	969	1,534	...	...	969	1,534
6. Garden transferred to Punjab and Nunjah.	1,57,748	2,23,350	2,728	8,066	1,60,476	2,31,416
7. Punjab transferred to Nunjah..... ..	...	...	1,150	7,155	1,150	7,155
Total...	2,32,260	2,87,520	6,100	29,154	2,38,360	3,16,674

18. Items Nos. 1 and 2 consist of lands brought under cultivation from Government waste and Porumboke. The present extension of cultivation is partly the result of the reduction of assessment on Punjab waste lands under the sanctions noted in the margin, and partly due to the inducement offered by the high prices for grain. Item No. 3 is of usual occurrence and requires no explanation. Item No. 4 embraces two descriptions of Inam lands removed from the head "Inam" under the following circumstances. In one case, the owner of the land, which was allotted as Inam for the pay of village Sibbundy

Board's Proceedings, 17th June 1864, No. 2,724.

Do. 13th July 1864, No. 4,355.

wanted to get a Puttah from Government with a view to dispose of his land to the best advantage. This request was accordingly granted, and fresh land given to the village Sibbundy as sanctioned in the Government Order, dated 28th February 1865, No. 438. In the other case, certain lands held as personal Inam were resumed, and charged with full assessment with reference to a letter from the Inam Commissioner, dated 20th February 1865, in consequence of their holders having failed to establish their right to the Inam within the time prescribed in the notice issued by the Commissioner. The remarks contained in paragraph 16 of this Report on Items Nos. 5 and 6 of the Abstract showing the decrease in the Ryots' holdings are applicable to Items Nos. 5, 6, and 7 of the increase. These Items are transfers from one head of cultivation to another.

VI. Actual cultivation paragraph 19.

19. The extent of land under actual cultivation amounts to Acres 17,95,047, assessed at Rupees 22,58,514, as exhibited in the annexed Memorandum. It will appear that there is an increase of 61,544 acres as compared with the previous year; while under the head of assessment there is a decrease of Rupees 2,23,263, which is owing to the re-classification of garden lands as Punjab under the sanction of Government, dated 7th February 1865, No. 246.

Items.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Number of acres.	Assessment.	Number of acres.	Assessment.	Number of acres.	Assessment.	Number of acres.	Assessment.
		Rupees.		Rupees.		Rupees.		Rupees.
Dry... ..	14,94,672	13,58,646	17,11,653	16,15,982	2,16,981	2,57,336	.....	.....
Wet... ..	81,528	6,35,978	83,394	6,42,532	1,866	6,554	.....	.....
Garden ...	1,57,303	4,87,153	.....	.....	.....	.....	1,57,303	4,87,153
Total...	17,33,503	24,81,777	17,95,047	22,58,514	61,544	.....	.....	2,23,263

VII. Waste charged and remitted, with reasons—paragraphs 20 and 21.

20. The particulars connected with the waste charged and remitted are shown in the annexed Memorandum :—

Items.	WASTE CHARGED.		WASTE REMITTED.	
	Number of acres.	Assessment.	Number of acres.	Assessment.
		Rupees.		Rupees.
Full rent { Dry	1,09,039	76,006	4,535	3,876
Wet	762	3,758	2,684	15,822
Total...	1,09,801	79,764	7,219	19,698
Ain grass at one-fourth ... Dry	1,00,833	78,150	.....	.....
Total... { Dry... ..	2,09,872	1,54,156	4,535	3,876
Wet	762	3,758	2,684	15,822
Total...	2,10,634	1,57,914	7,219	19,698

21. The extent of waste dry lands charged against the Ryots amounts to 1,09,039 acres, assessed at Rupees 76,006. This charge was made only in those cases in which the lands were laid waste for the convenience of the owners, or in which the Ryots were well able to pay the assessment, and had not given up their lands within the prescribed time. As regards the charge of Nunjah waste, I beg to observe that under the irrigation of Alyar river, in Pollachy Taluk certain wealthy and influential Ryots laid a portion of their wet lands waste, and claimed remission of assessment. On careful inquiry it was found that there was no deficiency in the supply of water, but that it was owing to the neglect of the owners that the land was left waste. The assessment was therefore charged in full, and amounted to Rupees 3,486. In Pulladum and

Collegal Taluks a small quantity of land was likewise left waste from the neglect of the owners, and the assessment thereon, amounting to Rupees 272 was charged. Under the head "Ain", or "Punchumhissa" grass, the extent of land charged is 1,00,833 acres, bearing an assessment of Rupees 78,150, but paying only one-fourth of that amount according to the rule of the District. The amount remitted on dry waste is small not exceeding Rupees 3,876, and it was only in those cases in which the owners were really poor, and the lands were left waste under circumstances beyond their control, that the remission was granted, the land being retained in the Puttah on condition that they should cultivate it from the ensuing year. From the deficiency of the supply of water to certain rain-fed tanks, an extent of 2,684 acres of wet land was unavoidably left waste, and the assessment thereon was necessarily remitted amounting to Rupees 15,822.

VIII. Particulars of Remissions—paragraphs 22 and 23.

22. The particulars of remissions of all sorts, with the exception of waste remitted, are

given in the subjoined abstract:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. { Remission for failure of Nunjah produce	3,485	3,125	.....	360
{ Do. for Punjab shavy ... ..	.....	12	12	.....
Total...	3,485	3,137	.....	348
2. Remission on two-crop land cultivated with one crop	38,299	37,541	.. ..	758
3. Remission of one-fifth and one-eighth to Brahmins, &c.	514	505	.....	9
4. Remission granted to a certain Ryot in satisfaction of the expenses incurred by him in repairing a tank	86	.....	.....	86
5. Remission granted for the cultivation of Cotton on improved principle	113	125	12	.....
6. Permanent reduction of assessment, Wet.	2,058	2,058	.....	.....
7. Temporary reduction of assessment, Wet.	662	662	.....	.....
8. Cowle remission... { Dry	9,391	6,104	.....	3,287
{ Wet	1,031	618	.....	413
{ Garden	24	.....	.....	24
Total...	10,446	6,722	.....	3,724
9. Remission of assessment on { Dry	63,124	58,556	.....	4,568
Ain grass land... { Garden	1,218	.....	.....	1,218
Total...	64,342	58,556	.....	5,786
10. Remission on gardens re-classed as highest class Punjab, but paying ordinary Punjab assessment	9,775	.....	.....	9,775
11. Remission on garden lands, of which the assessment was reduced by one-third, cultivated as Punjab and paid for accordingly	18,251	.....	.....	18,251
12. Remission on Nunjah lands, cultivated with Punjab and garden produce, and paid for as such	25,306	23,373	.....	1,933
13. Remission of portion of assessment on lands sold on the Neilgherries under the Waste Land Rules, dated 6th March 1863, No. 478A ... ..	.....	697	697	.....
Grand Total...	1,72,337	1,33,376	.....	39,961

23. Remissions granted for withered wet crops under certain rain-fed tanks which had not received a proper supply of water amount to Rupees 3,125, or Rupees 360 less than in Fusly 1273, as shown in Item No. 1 of the foregoing Table. It will appear that a remission of Rupees 12 was granted for Punjah Shavy. The circumstances connected with this remission are as follows. In two villages in Pallachy Taluk a small quantity of Nunjah land under the so-called Jungle streams, and which was re-classed as Punjah, under the Orders of the Board noted in the

4th September 1863, No. 5,534.

margin, was cultivated with wet produce, but from the scarcity of water the crops withered, and the present Punjah assessment thereon was remitted under a wrong idea that the principle of granting remission to Nunjah Shavy was equally applicable to it. In fact it now stands under the head of Dry, bearing a reduced assessment, and the remission granted was uncalled for. This was brought to the notice of my Office only lately when reviewing the Jumma bundy accounts of that Taluk, or the remission would have been cancelled. Care will be taken to prevent the recurrence of this mistake. In the remission granted on two crop lands cultivated with one crop, there is a decrease of Rupees 758 as exhibited in Item No. 2. The small decrease observable in Item No. 3 is chiefly due to the fact that certain parties, to whom the remission was allowed, have sold their lands to other classes of people not entitled to the indulgence. The absence of any repairs in the year under review to the Ookalum tank, which was taken up by a Parsee merchant, as reported in my letter, dated 1st October 1864, No. 209, accounts for the decrease

Paragraph 4.

in Item No. 4. The remission granted in Item No. 5 for the cultivation of cotton under the conditions prescribed in His Excellency the Governor's Minute, communicated in the Board's Proceedings of the 1st November 1861, No. 5,995, shows an increase of Rupees 12, which is owing to a similar amount remitted in last year having been erroneously included under the head "Waste remitted" in the accounts of Fusly 1273, instead of under the head "Remission." The permanent reduction of assessment on the wet lands in Comaralingum Village in Oodoomulpettah Taluk, reported upon in paragraph 26 of my Jumma bundy Report for Fusly 1273, forms Item No. 6, and with reference to paragraph 25 of the Board's Report dated 25th February 1865, No. 1,133, the present Acting-Sub Collector, Mr. McQuhae writes as follows:—"I inspected the land on which the remission is allowed this year, and I find that after deducting the remission it is not assessed at too low a rate in comparison with similar land in other parts of the Sub-division. Comaralingum is a village situated at a distance from markets, and without a good road leading to it, and as the remission in question has been allowed for the last thirty-four years, I think it should still be continued pending a general revision of the Coimbatore assessment." Item No. 7 constitutes the temporary reduction of assessment on certain topes at Kanatacadavoo and other villages in Pollachy

To Board, dated 28th February 1863, No. 44a.

From Do. dated 26th March 1863, No. 1,300.

Jumma bundy Report for Fusly 1272, paragraph 31.

Do. do. for Fusly 1273, paragraph 23, clause III.

and Coimbatore Taluks—*Vide* correspondence noted in the margin. The remission on account of the above two Items may either be expunged or retained in the accounts as the Board think proper, subject, however, to modification during the general revision of the Coimbatore assessment. Under the head of Cowle remissions (No 8) a decrease of 3,724 is exhibited, which is owing partly to the charge of increased assessment under the Cowle terms, and partly to the strict observance of the instructions contained in the Board's Circular of the 10th October 1859, No. 4,078, restricting the grant of Cowles. Under the head of remissions on "Ain*" grass too there is

* Item No. 9.

a decrease of Rupees 5,786 arising from a portion of pasturage lands having been cultivated and charged with full assessment. All the garden lands in the District having been re-classed as Punjah under the Orders of Government, dated 7th February 1865, No. 246, there are no entries under Items 10 and 11 for Fusly 1274. The decrease of Rupees 1,933 under Item No. 12 is due partly to the fact that certain Nunjah lands, the irrigation of which had altogether failed, have been charged with Punjah assessment, and transferred to their appropriate head under the

4th September 1863, No. 5,534.

Orders noted in the margin, and partly to a portion of the wet lands which were cultivated with garden and Punjah produce up to last year having been cultivated with wet produce in the year under report. In regard to the last item, I beg to explain that the remission of Rupees 697 therein exhibited is the difference between the assessment chargeable for the old Fusly year, and that actually due from the date of purchase on certain lands sold on the Neigherry Hills under the waste land rules sanctioned by Government on the 6th March 1863, No. 478 A. The circumstances connected with this transaction are as follows. At Devasholo, 662 acres of land were sold to Messrs. Money and Wanchope on the 6th February 1865, as reported in my letter, dated 14th March 1865, No. 40. The annual assessment on this land amounted to Rupees 1,167, but as the purchasers are bound to pay from the date of purchase only, they were charged for five months and twenty-three days, or from 6th February to 30th June. As a matter of account

505 acres of Forest at 2 Rupees per acre...	1,010
167 Do. of grass at 1 Rupee per acre ...	167
	1,167

Vide my letter, dated 2nd June 1865, No. 101.

however, the full assessment for the year, viz., Rupees 1,167, was entered in the accounts; the difference between that sum and the actual payment (Rupees 470) being shown as a remission.

With a view to avoid such entries hereafter, I intend making a separate reference to the Board on the subject.

IX. Particulars of Sundry Items—Paragraphs 24 and 25.

24. The minor head "Sundry Items" under "Ryotwar" has been done away with under the Orders conveyed in the Board's Miscellaneous Circular of the 31st August 1864, No. XCIV, Board No. 5,631) and all items of receipts previously credited to that head have been transferred to "Land Revenue Miscellaneous." For comparison sake, the head "Sundry Items" is entered in statement No. 9. From the next Fusly this head will altogether disappear. The following is an abstract of the items embraced under the head "Land Revenue Miscellaneous," as compared with the entries under that head and under Sundry Items exhibited in the accounts of Fusly 1273. The income from Forest is also shown separately.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwar Sundry Items	92,856	} 1,12,169	1,094	.....
Land Revenue Miscellaneous	18,219			
Forest Revenue	1,21,335	71,255	.....	50,080

25. Under the head "Land Revenue Miscellaneous" there is a net increase of Rupees 1,094 arising from a gross increase of Rupees 7,219, and a gross decrease of Rupees 6,125. The causes of these variations are fully explained in the column of remarks in statement No. 9. The decrease of Rupees 50,080 under the head "Forest Revenue" is partly due to the limited sales of wood in the Annamallai Forests, and partly to a sum of 40,000 Rupees received into the Treasury as an advance for Timber to be supplied from the Mudumallai Forests for the Lawrence Asylum work, but subsequently refunded under Orders of Government, dated 6th April 1864, No. 620, having been included in the receipts of Forest Revenue in Fusly 1273, which is not the case in the year under review.

X. Extent of Lands cultivated with Special Produce, such as, Sugar-cane, Cotton and Indigo—Paragraph 26.

26. From statement No. 7 it will be seen that the area of land cultivated with sugar-cane was 1,987 acres, bearing an assessment of Rupees 11,727, or acres 435 in excess of the previous year. In consequence of the fall in the price, and the absence of any large demands for cotton, a great portion of the lands cultivated with this produce up to Fusly 1273 was put under cereals, hence the cultivation of cotton shows a large decrease as shown below.—

	EXTENT OF LAND.		Assessment.
	Cultivated with Cotton.		
	Acres.	Rupees.	
Fusly 1273.....	2,07,646 ^c	2,24,025	
„ 1274.....	1,57,856	1,62,822	
Decrease.....	49,790	61,203	

19th January 1865, No. 5.
21st February 1865, o. 30.

XI. Abstract Statement showing the General Result of Land Revenue Settlement in comparison with the preceding year, and also the result of the revision of Assessment—Paragraphs 27 to 29.

The experimental cultivation of foreign species has in most cases proved a failure as reported in my letters marginally noted.

27. The general result of the Land Revenue Settlement for Fusly 1274 in comparison with the previous year is given in the annexed Table:—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.
Dry	17,13,868	RS. 15,23,215	RS. 14,46,085	19,21,525	RS. 17,70,138	RS. 17,05,378	2,07,657	2,41,923	2,59,793	...	RS. ...	...
Wet	81,328	6,35,978	5,65,235	84,156	6,46,290	5,79,082	2,628	10,312	13,847	...	...	...
Garden	1,60,567	4,94,915	4,75,506	...	...	...	...	...	...	1,60,567	4,94,915	4,75,506
Total...	19,55,963	26,59,108	24,86,826	20,05,681	24,16,428	22,84,960	49,718	...	...	...	2,42,680	2,01,866
Deduct one-fifth and one-eighth remissions ... ..	...	...	514	...	...	505	...	...	...	...	...	9
Net revenue...	...	...	24,86,312	...	...	22,84,455	...	...	...	...	...	2,01,857
Add	...	...	...	...	...	...	...	...	...	...	...	...
Ryotwar Sundry Items ... ..	...	...	92,856	...	...	1,12,169	...	...	1,094	...	...	...
Land Revenue Miscellaneous ...	...	...	18,219	...	...	...	...	...	...	...	...	...
Total...	...	...	25,97,387	...	...	23,96,624	...	...	...	...	...	2,00,763
Shrotriem Jodi, &c. ... ..	...	...	683	...	...	683	...	...	...	...	...	...
Polliput Peishcush ... ..	...	...	27,691	...	...	27,691	...	...	...	...	...	...
Total...	...	...	26,25,761	...	...	24,24,998	...	...	...	...	...	2,00,763

Fusly 1264	...	...	...	...	...	22,29,627
" 1265	...	...	...	...	...	21,95,200
" 1266	...	...	...	...	...	22,34,828
" 1267	...	...	...	...	...	22,40,481
" 1268	...	...	...	...	...	24,95,834
" 1269	...	...	...	...	...	24,49,464
" 1270	...	...	...	...	...	23,81,972
" 1271	...	...	...	...	...	22,63,298
" 1272	...	...	...	...	...	25,45,809
" 1273	...	...	...	...	...	26,25,761

Total..	2,36,12,269
Average...	33,61,227
Fusly 1274...	24,24,998
Increase...	63,771

28. It will be observed that notwithstanding the extension of cultivation, the Land Revenue of the District for Fusly 1274, including Miscellaneous items, is less than in the preceding year by Rupees 2,00,763, owing to the reduction of assessment on garden lands under the Orders of Government, dated 7th February 1865, No. 246. It is, however, in excess of the average of the past ten years by Rupees 63,771, as particularized marginally.

29. The result of the revision of assessments will now be noticed.

I. Under the Orders of the Board of Revenue, dated 17th June and 13th July 1864,

Coimbatore.	Pearindooray.
Pulladum.	Dharapoorum.
Pullachy.	Caroor.
Bhowany.	Oodoomulpettah

Nos. 3,724 and 4,355, the assessment on certain dry and wet lands in the Taluks named in the margin, which were lying waste for many years from over-assessment and other causes, explained

in my letters of the 1st June and 1st July 1864; Nos. 112 and 141, were revised according to the propositions made by the Tahsildars, the result of which is that a large quantity of land, amounting to 19,473 acres, and yielding a revenue of Rupees 15,233-4-8, as per modified rates, has been taken up by the Ryots and brought under cultivation. The particulars connected with the lands affected by this modification of assessment are shown in the memorandum below, from which it will appear that nearly one-third of the entire area on which the revision of assessment was carried out has been brought under the plough. This would have remained unoccupied for years had it not been for the concession made. The land still remaining waste, will, it is hoped, be taken up soon and add to the revenue of Government.

	Dry.				Wet.				Total.			
	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.
	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.
According to the Collector's recommendations, dated 1st June and 1st July 1864, No. 112 and 141....	62,407	68,887 8 1	21,186 1 10	47,701 6 3	104	758 0 9	331 14 4	426 2 5	62,511	69,645 8 10	21,518 0	48,127 8 8
Deduct land erroneously included in the above recommendations... ..	1,754	982 8 10	113 3 3	869 5 7	..	... ..	... ..	... ..	1,754	982 8 10	113 3 3	869 5 7
Net extent of land on which reduction of assessment has been made ...	60,653	67,904 15 3	21,072 14 7	46,832 0 8	104	758 0 9	331 14 4	426 2 5	60,757	68,663 0 0	21,404 12 11	47,258 3 1
Deduct land to be taken up hereafter.....	41,188	46,659 13 1	15,028 4 9	31,631 8 4	96	702 10 7	309 4 6	393 6 1	41,284	47,362 7 8	15,337 9 3	32,024 14 5
Remainder taken up and brought under cultivation in Fussy 1274 ...	19,465	21,245 2 2	6,044 9 10	15,200 8 4	8	55 6 2	22 9 10	32 12 4	19,473	21,300 8 4	6,067 3 8	15,233 4 8

II. In my Jumabundy Report for Fusly 1273 (paragraph 33, Clause II.) I have already reported that under the Orders of Government, dated 13th September 1862, No. 1,993, an extent of 10,617 acres of waste garden lands with ruined wells was taken up in that year on its appropriate Punjab assessment, the revenue derived therefrom being Rupees 10,883, and that there were still about 5,000 acres lying waste. Of this latter area, 202 acres have been taken up in the year under report, and the remainder will, it is believed, be brought under cultivation gradually.

III. The Board are aware, from my letter of the 10th December 1864, No. 246, that certain lands under the so-called jungle streams in forty villages in Pollachy Taluk, which had no tanks or channels for their irrigation, were evidently wrongly classed as Nunjah. These lands have, under the sanction granted in the Board's Proceedings of the 10th January 1865, No. 111, been re-classed as first class Punjab of the village in the year under report. In return for this, we have obtained a simplification of the accounts and facility of settlement, and it is hoped that the condition of the people concerned will gradually improve by the indulgence now granted. The following is an abstract of the details connected with the re-classification of the above lands:—

	EXTENT OF LAND AND ASSESSMENT.		Deduct reduction of assessment.	Net assessment.
	Extent.	Original Assessment.		
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
As per sanction of the Board of Revenue.				
Land cultivated with wet produce and paying full Nunjah assessment	56	325 8 3	230 6 10	95 1 5
Land cultivated with garden produce and paying garden assessment	289	1,640 1 10	1,142 7 5	505 10 5
Total... ..	345	1,973 10 1	1,372 14 3	600 11 10
As per re-classification actually made.				
Land cultivated with garden produce ...	316	1,801 14 6	1,212 5 3	589 9 3
Do. with Nunjah produce ...	29	171 11 7	111 8 0	60 3 7
Total... ..	345	1,973 10 1	1,323 13 3	649 12 10
Difference.				
Increase ... ..	.....	... ..	... ..	49 1 0
Decrease ... ..	.....	... ..	49 1 0	.. ..

Subsequent to the date of my recommendation, a quantity of 27 acres out of the fifty-six formerly entered as being cultivated with Nunjah produce was brought under garden cultivation, and consequently the extent of the latter description of cultivation amounted to 316 acres, when the re-classification was carried out, instead of 289 acres as stated in the Statement forwarded with my letter of the 10th December 1864, No. 246. From the same cause the extent of land under Nunjah cultivation, as it now stands, also differs from the previous Statement. The decrease of Rupees 49-1-0 under the head "Reduction of Assessment," or rather the increase

under the head "Net Assessment," observable in the present account, is due to the fact that according to the correct calculations now made, the difference between the original Nunjah assessment and the first class Punjab rates of the village is found to be Rupees 1,323-13-3 instead of Rupees 1,372-14-3.

IV. Under the authority conveyed in the Board's Proceedings of the 17th October 1864, No. 6,838, the Cowle sanctioned in their Proceedings of the 23rd January and 27th February 1851, to a certain Ryot named Papagoundan in the village of Nullattipolliem in Pollachy Taluk for the construction of a small tank, has been cancelled, and the party allowed to take advantage of the rules promulgated in April 1855 for the construction of private tanks. The nineteen cawnies of land under the tank in question, which were entered under the head of Nunjah, have been re-classed as Punjab, and it is hoped that this indulgence will enable the party to invest a further amount of capital in the improvement of the tank.

Board's Standing Circular, 10th June 1863, No. 3,636,—
paragraph 8.
Do. do. 4th September " " 5,534.

V. Under the Orders noted in the margin, certain Nunjah lands were re-classed as Punjab in the year under report, in consequence of the sources of irrigation, on which they were dependent, having failed and ceased to be of any use for many years since. In some cases, the lands were entirely thrown out of cultivation, while in others, dry, or garden, produce only was raised. By the modification of assessment now made, an extent of thirteen acres of waste land has been brought under cultivation. The original assessment thereon was Rupees 63-11-11, and the present Punjab assessment is Rupees 17-10-5. The extent of land, which was cultivated with either Punjab or garden crop, is acres 598, bearing Nunjah assessment amounting to Rupees 3,576-6-4. The actual revenue derived therefrom in the shape of Punjab and garden tax up to last year was Rupees 1,362-3-1. The present assessment at the Punjab rates is Rupees 838-3-0, or Rupees 2,738-3-4 less than the original assessment, and Rupees 524-0-1 less than the actual revenue derived up to Fusly 1273. This re-classification has obviated the necessity of making annual examinations of the crops raised; has simplified the accounts; and has facilitated the settlement; while on the other hand the Ryots concerned are benefited by the indulgence now granted, and freed from all unnecessary interference on the part of village officials.

VI. The most important item of revision is that of the garden assessment. This was a matter of no small difficulty, involving as it did the interests of thousands of the Ryots, and the sacrifice of revenue amounting to more than $2\frac{1}{2}$ lacs of Rupees, and required great care and supervision with a view to prevent speculation on the part of the Taluk and Village subordinate officials. On receipt of the Government Order of the 7th February 1865, No. 246, copies of the same were at once furnished to all the Divisional Officers, with the necessary instructions both to themselves and to the Tahsildars as to how to carry it into effect, and with a view to prevent the Ryots being imposed upon by the false representations of the Curnums, a printed notice both in English and Tamil in a diglott form containing a digest of the Government Order was issued, and copies of it were distributed to each and every village, the Tahsildars being at the same time enjoined to give due publicity to the Order. With these preliminary precautions, the revision was

carried out most carefully, and in a satisfactory manner. According to the Jummahbundy accounts of Fusly 1273, the extent of garden lands in the occupation of the Ryots was 1,81,156 acres, bearing an assessment of Rupees 5,39,500 *minus* the reductions previously made. Of the above amount, 239 acres were given up or otherwise disposed of in the beginning of Fusly 1274, leaving 1,80,917 acres, bearing an assessment of Rupees 5,38,981, as the net area to be affected by the revision. The particulars of the reductions made, and the loss of revenue to Government, are given in the subjoined Memorandum :—

	Extent.	Assessment.	Settlement for Fusly 1273.	Assessment as charged in Fusly 1274.	Comparison between Columns 3 and 5. Decrease or loss.	Comparison between Columns 4 and 5. Decrease or loss.
1	2	3	4	5	6	7
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
As stood in Fusly 1273.						
Garden lands entered as such in the accounts of Fusly 1273	1,60,587	4,94,952	4,75,507			
Garden lands which were previously charged with the highest Punjab rate of the District, and included under the head of Dry. ...	20,569	44,548	33,922			
Total...	1,81,156	5,39,500	5,09,429			
Deduct						
Given up on Razeenamah, and transferred to Porumboke, &c., also deficiency of measurement.	239	519	434			
Remainder...	1,80,917	5,38,981	5,08,995			
Particulars of the reductions made.						
Garden lands entered as such in the accounts of Fusly 1273, and now transferred to the head Punjab.	1,57,748	4,86,624	4,67,242	2,23,350	2,63,274	2,43,892
Do. do. to Nunjah with continuance of the previous assessment.	2,728	8,066	8,066	8,066	.....	.....
Total...	1,60,476	4,94,690	4,75,308	2,31,416	2,63,274	2,43,892
Garden lands which were previously charged with the highest Punjab rate of the District, and included under the head Dry, and now charged with the first Class Punjab assessment of the village, or appropriate assessment, according to circumstances... ..	20,310	44,020	33,416	25,414	18,576	7,972
Do. do. transferred to Nunjah with the continuance of the previous assessment	131	271	271	271	.....	.....
Total...	20,441	44,291	33,687	25,715	18,576	7,972
Grand Total...	1,80,917	5,38,981	5,08,995	2,57,131	2,81,850	2,51,864

The head "Garden" has been removed from the accounts. Those lands which were paying full garden assessment minus the previous reductions at twelve and fifteen per cent and at one-third of the original assessment, as well as those that were paying the highest Punjab rate of the District have been charged with the first class Punjab assessment of the village, with the exception, however, of the garden lands on the Neilgherry Hills which have been transferred to the head of Punjab with continuance of the previous assessments. Those lands on which an appropriate Punjab assessment, or grass rent, was levied have been charged with the appropriate Punjab assessment. Garden lands irrigated by Picottahs and similar appliances from river channels have been classed as Punjab, and transferred to that head with the continuance of their previous assessment, while those irrigated from wells sunk at less than the prescribed distance from Government Irrigation works have been classed as Punjab, the difference between that rate and the garden assessment actually levied hitherto being carried to the head "Teerwajasty." In short, the Order of Government of 7th February 1865, No. 246, has been carried out in its full integrity, and it has been distinctly explained to the Ryots that the reduced rates now charged will be liable to be dealt with hereafter on any general revision of assessment in the same manner as the assessment on other lands, but that such revision will be irrespective of any advantage derived from the wells. It will appear from the foregoing Table that the garden lands affected by the present revision is acres 1,80,917, assessed at Rupees 5,38,941. The actual settlement on these lands in Fusly 1273 was Rupees 5,08,995, and the loss of revenue to Government by the reduction is Rupees 2,81,850 on the net survey assessment, and Rupees 2,51,864 on the actual settlement. A road cess at the rate of two per cent. on the revised assessment has been imposed simultaneously with the reduction of assessment on garden lands, as well as on the dry and wet lands referred to in Clauses one to five of this paragraph. The total demand of the road cess for Fusly 1274 amounts to Rupees 5,966-7-3, of which Rupees 5,674-13-0 have been collected up to September 1865 and carried to the head of Local Funds. The small balance of Rupees 291-10-3 will be collected shortly. Separate Puttahs have been given to the Ryots on account of the cess, and the total number amounted to 49,926. A Statement in the same form as that forwarded with my letter of the 5th December 1864, No. 243, showing the actual result of the reduction of garden assessment with all its minor branches will be prepared and submitted shortly.

XII. Sundry Sources of Revenue—Paragraphs 30 to 34.

30. The revenue from Sundry Sources amounts to Rupees 3,09,096, or Rupees 12,820 in advance of the preceding year, as exhibited in the subjoined Memorandum :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Abkary... { Abkarry	1,69,835	1,67,867	...	1,968
{ Miscellaneous	17	39	22	...
	1,69,852	1,67,906	...	1,946
<i>Moturpha.</i>				
Miscellaneous	1,054	...	...	1,054
Income tax. { Income tax	40,141	37,166	...	2,975
{ Miscellaneous	15	11	...	4
	40,156	37,177	...	2,979
Stamp ... { Sales of Stamps.	83,002	1,00,374	17,372	...
{ Miscellaneous	2,212	3,639	1,427	...
	85,214	1,04,013	18,799	...
Grand Total...	2,96,276	3,09,096	12,820	...

SETTLEMENT REPORT OF

31. The item "Abkarry rented" amounts to Rupees 1,67,309, or Rupees 2,526 less than the preceding year, arising from the following causes, viz., by the remission granted to the Abkarry renter of Wellington for the abolition of an arrack shop at Wellington, under the Board's Order of the 7th June 1864, No. 3,695 Rupees...2,256

By the remission granted to the Abkarry renter of Collegial Taluk for the abolition of the arrack shop on the Biligirirungum Hill, as per sanction of Government, dated 12th April 1864, No. 616 270
2,526

A portion of this loss has been made up by the collection of fees to the amount of Rupees 558 on licenses issued for the sale by Shop-keepers, Hotel-keepers, &c., of liquors not included in the Abkarry Farm under the provisions of Act III of 1864. Thus the aggregate Abkarry revenue of the Fusly under report, including the small sum of 39 Rupees under Miscellaneous, amounts to Rupees 1,67,906, the net decrease being Rupees 1,946.

32. Last year a sum of Rupees 1,054 which was recovered in Fusly 1271 under Act XVIII of 1861 on Arts, Trades, and Dealings, and held in deposit, was carried to the credit of Government in consequence of the non-appearance of the claimants within the prescribed time. Such was not the case in the year under review. This will account for the decrease observable under the head Moturpha.

33. Owing to the fall in the price of cotton, the income of the cotton-dealers was much below that of the preceding year, and consequently a proportionate reduction was made in the amount of their assessment, hence there is a decrease of Rupees 2,979 in the item "Income tax."

34. The increase of Rupees 17,372 under the head Sales of Stamps is partly due to an increase in the number and amount of the suits filed in the Civil Courts, to the proportionate increased use of stamp papers, and to the operation of Registration Act No. XVI of 1864. The increase of Rupees 1,427 under Stamp Miscellaneous arises from the levy to a larger extent of the penalties on unstamped or insufficiently stamped documents filed in Civil Suits.

XIII. Abstract showing the Revenue from both Land and Sundry Sources of Revenue in comparison with the preceding year—Paragraph 35.

35. The aggregate revenue of the District, both from Land and Sundry Sources, amounts to Rupees 28,05,349, or Rupees 2,38,023 less than the previous year, as shown in the annexed

Memo-andum. The decrease is chiefly owing to the reduction of the garden assessment.

Items.	Fusly 1273.	Fusly 1274.	Comparison.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue	26,25,761	24,24,998	.....	2,00,763
Forest Revenue... ..	1,21,335	71,255	.....	50,080
Sundry Sources... ..	2,96,276	8,09,096	12,820	.....
	30,43,372	28,05,349	.....	2,38,023

XIV. Remarks on the Sevoy Jummah and Interest Account—Paragraph 36.

The amount of interest recovered on arrears of revenue is Rupees 122-8-0, as shown in Statement No. 15.

Demand, Collection, and Balance of all Sources of Current Revenue—Paragraphs 37 and 38.

36. As stated in the last year's report, the head "Sevoy Jummah" is no longer in existence.

37. The aggregate demand on account of all sources of Current Revenue amounts to Rupees 28,05,349, of which collections and remissions within the Fusly were Rupees 26,69,976 and Rupees 1,388 respectively, making in all, Rupees 26,71,364, leaving a balance of Rupees 1,33,985 on the 30th of June 1865. Of this Rupees 1,00,344 have been since collected, and Rupees 362 remittances reducing the balance on

the 30th September 1865, to Rupees 33,279, for the recovery of which measures have been adopted. The following Table explains the details of the above transactions.

Items.	Demand for Fusly 1274.	Collections and Remissions within the Fusly.			Balance on the 30th June 1865.	Subsequent.			Balance still due.
		Collections.	Remissions.	Total.		Collections up to 30th September 1865.	Remissions up to 30th September 1865.	Total.	
1	2	3	4	5	6	7	8	9	10
Land.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
	Poliput Peishoush ...	27,691	27,481	...	27,481	210	210	...	...
	Shrotriem Jodi ...	683	683	...	683	...	...	...	...
	Ryotwar including Miscel- laneous Items ...	23,96,624	22,83,001	...	22,83,001	1,13,623	80,669	...	80,669
Total ...	24,24,998	24,11,165	...	23,11,165	1,13,853	80,879	...	80,879	32,954
Forest Revenue ...	71,255	71,255	...	71,255	...	...	...	...	...
Sundry Sources.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
	Abkarry Revenue ...	1,67,906	1,52,377	...	1,52,377	25,529	15,529	...	15,529
	Income tax ...	37,177	31,166	1,388	32,554	4,023	3,986	362	4,298
	Stamp Revenue ...	1,04,013	1,04,013	...	1,04,013	...	...	...	...
Total ...	3,09,096	2,87,556	1,388	2,86,944	20,152	19,465	362	19,827	325
Grand Total ...	28,05,349	26,69,076	1,388	26,71,364	1,33,955	1,00,344	362	1,00,706	33,279

38. In accordance with the instructions contained in the Board's Proceedings of the 17th June 1861, No. 3,140, and with reference to paragraph 15 of their Proceedings of the 15th June 1865, No. 3,239, I beg to subjoin a Statement showing the Demand, Collection, and Balance of the Neilgherry Taluk for Fusly 1274, from which it will appear that the aggregate demand is Rupees 26,471, or Rupees 1,982 in excess of the previous year. This increase is chiefly due to waste lands sold under the Rules sanctioned by Government, under date the 6th March 1863, and numbered 478 A. and charged with assessment. Notwithstanding this increased rental, the collections up to September 1865 amount to Rupees 24,849, leaving a balance of only 1,621 Rupees, which bears a per centage of Rupees 6-2-0 on the total revenue; whereas the balance on the 30th September 1864 on account of Fusly 1273 was Rupees 1,716 against a revenue of Rupees 24,489, the proportion in this case being 7 per cent. Thus the realization of the Neilgherry revenue on account of Fusly 1274 shows a somewhat favorable result, though of course it is susceptible of further improvement. Every exertion will be used to this end, and I hope I shall be able to show more satisfactory results in my next report.

ITEMS.	Demand for Fusly 1274.	Collections within the Fusly.	Balance.	Subsequent collections up to 30th September 1865.	Balance.
1	2	3	4	5	6
<i>Ryotwar.</i>	RS.	RS.	RS.	RS.	RS.
Lands held by Burghers and other Hill Tribes	15,604	15,587	17	4	13
Lands held by Europeans and East Indians, &c., for Coffee Plantations and other agricultural purposes	6,155	1,905	4,250	3,560	690
Total	21,759	17,492	4,267	3,564	703
<i>Miscellaneous.</i>					
Quit-rent on house property	4,242	252	4,460	3,542	918
Other Items	470				
Total	4,712	252	4,460	3,542	918
Grand Total	26,471	17,744	8,727	7,106	1,621

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XVI. Demand, Collection, and Balance of Arrears.—Paragraphs 39 and 40.

39. At the commencement of Fusly 1274, the arrears amounted to Rupees 98,373, of which Rupees 91,761 were collected, and Rupees 499 remitted within the Fusly, leaving a balance of Rupees 2,513 at the close of the year, which by subsequent collections and remissions have been reduced to Rupees 1,605, as shown in the Abstract below :—

ITEMS.	Arrears at the commencement of Fusly 1274.	COLLECTIONS, &c., WITHIN THE FUSLY.			Balance.	SUBSEQUENT.		
		Collec-tions.	Remis-sions.	Total.		Collec-tions.	Remis-sions.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land. { Shrotriem Jodi	37	37	...	37	...	...	...	...
Land. { Ryotwar	72,268	71,098	163	71,261	1,007	551	...	456
Land. { Miscellaneous.	6,536	5,121	251	5,372	1,164	97	...	1,067
	78,804	76,219	414	76,633	2,171	648	...	1,523
Total.....	78,841	76,256	414	76,670	2,171	648	...	1,523
Sundry { Abkarry.....	15,907	15,907	...	15,907	...	...	...	...
Sources. { Income tax .	4,025	3,598	85	3,683	342	107	153	82
Total.....	19,932	19,505	85	19,590	342	107	153	82
Grand Total...	98,773	95,761	499	96,260	2,513	755	153	1,605

40. Of the above balance, Rupees 664 are considered recoverable, Rupees 456 doubtful, and Rupees 485 irrecoverable, as will be seen from the following Statement :—

ITEMS.	Recoverable.			Doubtful.			Irrecoverable.			Total.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land. { Ryotwar	79	3	8	124	6	5	252	10	4	456	4	5
Land. { Miscellaneous	584	3	9	250	0	1	232	9	0	1,066	12	10
Total.....	663	7	5	374	6	6	485	3	4	1,523	1	3
Income tax .....	...	...	...	82	0	0	...	...	...	82	0	0
Grand Total	663	7	5	456	6	6	485	3	4	1,605	1	3

XVII. Recommendation in regard to the Irrecoverable arrears.—Paragraphs 41 and 42.

41. The sum of Rupees 485-3-4 considered irrecoverable for the following causes:—

Arrears due on lands sold by public auction, the sale proceeds being insufficient to cover the full amount of arrears... ..	RS.	A.	P.
Arrears on lands sold by public auction, and purchased on behalf of Government at nominal prices	10	8	2
Arrears due on patches of lands in the Hill villages in Bowany Taluk, the owners of which are either dead, or have deserted their villages, leaving no other property than the lands which are uncultivable, and therefore unsaleable, and consequently transferred to Government waste	158	15	0
Arrears on a piece of land given up by the holder, and subsequently taken up by another Ryot from Government waste in Coimbatore Taluk	295	10	9
Double charge of Jodi on certain Inam lands in Perindoray Taluk ...	10	13	5
	9	4	0
	485	3	4

Under the above explanation, I request sanction to write off the amount in question.

42. The arrears of Land Revenue, including Miscellaneous items outstanding in the Neilgherry Taluk at the beginning of Fusly 1274, were Rupees 6,824, of which, Rupees 5,591 were recovered, and Rupees 239 remitted up to 30th June 1865. Subsequent collections have reduced the balance to Rupees 797 on the 30th September 1865, for the recovery of which measures have been adopted. As reported in my letter of the 22nd August 1865, No. 173, the old arrears up to Fusly 1270, amounting to Rupees 290, are outstanding in the Neilgherry Taluk alone, and the result of the arrangements made for their recovery will be reported shortly.

XVIII. Irrecoverable Arrears struck off the Accounts—
Paragraphs 43 and 44.

43. A sum of 500 Rupees, being irrecoverable arrears, was struck off the accounts during the Fusly under consideration, as per sanctions noted below :—

Date of sanction for remission.	Items of arrears.	Total amount sanctioned to be struck off.	Deduct amount recovered before the receipt of sanction.	Balance written off
		RS.	RS.	RS.
As per sanction of Government, dated 5th September 1864, No. 1,614.	Land Revenue Miscellaneous	112	...	112
As per sanction of Government, dated 12th May 1865, No. 1,005.	Land Revenue Ryotwar	246	83	163
	Do. Miscellaneous.	140	...	140
As per sanction of the Board of Revenue, dated 17th May 1865, No. 2,558.	Income tax	60	...	60
As per sanction of the Board of Revenue, dated 20th May 1865, No. 2,659.	Do.	25	...	25
		583	83	500

44. In addition to the above arrears, a portion of the Current Revenue under the head "Income tax", amounting to Rupees 1,387, was also struck off the accounts, as per following sanctions :—

As per sanction of the Board of Revenue, dated 17th May 1865, No. 2,558.	Rupees. ... 1,375
Deduct collection	13
	1,362
As per do. do. dated 20th May 1865, No. 2,659	25
	1,387

XIX. Extent to which Coercive Process was employed—Paragraph 45.

45. Enclosure A. in statement No. 13 gives the particulars of cases in which coercive process was employed for the recovery of arrears, from which it will appear that in the

eleven cases therein alluded to, real property was sold. The extent of land dealt with was 63 Acres and 23 Guntahs, and the arrears due thereon was Rupees 104-8-2. The sale proceeds amounted to Rupees 21-7-0, as shown below :—

Acres.	Guntahs.		RS.	A.	P.
For 19	23½	purchased by Ryots.	19	14	0
„ 43	39½	purchased on behalf of Government at nominal prices, there being no bidders for the land. ...	1	9	0
			<hr/>		
			21	7	0

Of this sum, Rupee 1-3-8 was carried to the credit of Government on account of interest, and Annas 9-9 spent for incidental charges connected with the sale, making in all 1-13-5. The remainder (Rupees 19-9-7) was carried to the credit of Government in satisfaction of the arrears. It will be seen that a large portion of the arrears, for the recovery of which the sale of the land concerned took place, remains unadjusted, and as there are no means for its realization, it is included in the irrecoverable balance recommended for remission.

XX. Charges—Paragraphs 46 to 49.

46. The annexed Memorandum exhibits the particulars of charges connected with the Revenue Department, exclusive of the Inam Commission and Revenue Survey and Settlement Departments, which are not included.—*Vide* Board's Proceedings of the 7th August 1862, No. 5,153, paragraph 23.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Collector's salaries	65,323	65,991	668	...
2. Huzoor, District, and Village Establishments	97,712	96,652	...	1,060
3. Saderwarid... ..	4,700	3,213	...	1,487
4. Extra charges	25,296	24,356	...	940
5. Forest Conservancy	1,51,134	94,444	...	56,690
6. Abkarry charges	990	...	...	990
7. Income tax Establishment, &c.	946	931	...	15
8. Stamp charges	4,270	4,758	488	...
9. Refunds of Land Revenue... ..	446	1,127	681	...
10. Refunds of Moturpha Revenue... ..	18	...	...	18
Total ...	3,50,835	2,91,472	...	59,363

47. The increase of 668 Rupees in the item of Collector's salaries, &c., is due to the fact that deputation allowance was paid to the Acting Head Assistant Collector for eight months, and to the Acting Sub-Collector for seven months in Fusly 1274; whereas in Fusly 1273 this allowance was paid to the former Officer alone for twelve months.

48. In Fusly 1273, the pay of the Police Constabulary employed in guarding Treasuries was charged to the Revenue Department for two months. Such was not the case in the year under review. Again, in consequence of the vacancy of the Office of Tahsildar of Coimbatore, the pay attached to it was not disbursed for five months. These two items have been the cause of a decrease of Rupees 2,153 under the head establishment; but a portion of this sum has been counter-balanced by the increased rates of pay sanctioned to the Serishtadars of the Collector's and Sub-Collector's Offices, and to certain other servants. The net decrease is therefore Rupees 1,060. The decrease in Items Nos. 3 and 4 is caused by the stationery articles for the Huzur, Taluks and Villages being supplied by the Superintendent of Stationery, instead of being purchased in the local markets. The decrease in the item "Forest Conservancy" is due to the limited amount of advances drawn by the Conservator's Department for working charges, and to the fact that in Fusly 1273 a sum of 40,000 Rupees, advanced for Timber to be supplied for the Lawrence Asylum Works, was re-paid under the Orders of Government, dated 12th April 1864, No. 620, which was not the case in the Fusly under report.

49. A portion of the Abkarry revenue paid by the Abkarry renter of Calligal was refunded to him in Fusly 1273, in consequence of the abolition of an arrack shop under the Orders of Government, dated 27th April 1864, No. 728, such has not been the case in this year, hence the decrease in Item No. 6. The decrease in Items Nos. 7 and 10 requires no remark. The increase in Item No. 8 arises from the increased sales of Stamps, and from the proportionate payment of commission to the vendors. The increase in Item No. 9 is partly owing to the re-payment of quit-rent recovered on the Lawrence Asylum properties for four years, under the sanction of the Board, dated 29th September 1864, No. 6,393, and partly to the amount of assessment recovered on the Inams allotted for the pay of Village Tahsildars having been refunded to them under the Order of Government, dated 24th March 1862, No. 491.

XXI. Examination of the Huzoor, Taluk, and Village Accounts—Paragraph 50.

50. The Huzoor accounts kept under the superintendence of the Treasury Deputy Collector have been occasionally examined by me and found correct. The Taluk and Village accounts have been carefully scrutinized either by the Officers who conducted the settlement, or by the Serishtadars of my own and the Sub-Collector's offices. The Taluk accounts are generally kept in proper order according to the prescribed forms. In some instances, they are still susceptible of improvement, and the Tahsildars have been warned to see that their books are kept neatly and carefully. In regard to the Village accounts, a comparison of the present state of these Returns with what it was a few years back, or immediately after the introduction of the new forms, shows that much improvement has since been effected; but as many of the Curnums are unaccustomed to writing on paper and to the ruled form, shortcomings are often observable, and in some cases in which they were very glaring, the Curnums have been punished either by suspension or dismissal (see following as an example to induce the others to conform to the requirements of the Manual sanctioned for their guidance in the preparation of their accounts. As directed in paragraph 18 of the Board's Miscellaneous Circular of the 15th June 1865, No. 3,239, strict orders have been issued that the Revenue Inspectors should bring promptly

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to notice any carelessness or disobedience of orders which may come to their knowledge in the examination of the village accounts in their respective ranges, and it is hoped that this arrangement will produce a salutary effect.

Number.	Name.	Offence.	Punishment.
No. 3 in the Return of Village Officers suspended or dismissed for October 1864.	Krishnien, Joint Curnum of Singanulloor in Coimbatore Taluk.	Inattention to orders in keeping accounts and giving false excuses.	Suspended for six months.
Nos. 8 & 9 in the Return for March 1865	Naranien and Paramaswarien, Curnums of Choundapoor and Ammapolliem in Suttimungalum Taluk.	Gross neglect of duty in not preparing village accounts Nos. 3 and 11 of Fusly 1273 even after its close and until the 6th March 1865.	Suspended each for three months.
No. 8 in the Return for August 1865.	Pathmanabien, Curnum of Kukaloor in Suttimungalum Taluk.	Neglecting to keep certain accounts in connection with the collection of kists in Fusly 1273, and general neglect of duties.	Dismissed.

XXII. Brief reference to the Register of land acquired by Public Servants—Paragraph 51.

51. As already reported, the rules prescribed in the Board's Standing Circular of the 13th October 1862, No. 6,843 in regard to the registration of lands acquired by public servants are duly attended to. The following is a brief account of the relinquishments and additions of lands by them during the year under report:—

	Huzoor Servants.			Taluk Servants.			Total.		
	Number.	Acres.	Assessment.	Number.	Acres.	Assessment.	Number.	Acres.	Assessment.
			RS. A. P.			RS. A. P.			RS. A. P.
Lands relinquished.	1	6	41 8 3	8	87	510 9 5	9	93	552 1 8
Lands newly acquired.	7	73	274 10 0	36	490	905 6 6	43	563	1,180 0 6

No cases of violation of the rules have taken place. It will appear from paragraph 27 of the Sub-Collector's report that one Vencatasingar, Sub-Magistrate of Konghiem, has acquired two pieces of land in Vangal and Colinjeevady. The former belongs to a Taluk* different from that in which he is employed, and the latter though situated in the same Taluk in which he holds his office, is beyond his jurisdiction, and the purchase too was effected some time previous to his appointment as Sub-Magistrate.

* Caroor.

XXIII. Sub-Collector's Report—Paragraph 52.

52. The Report of the Acting Sub-Collector on the settlement of the three Taluks under his charge is herewith submitted.

XXIV. Remarks on the Conduct of Subordinate Officers—Paragraph 53.

53. With regard to the conduct of the European Subordinates, I have every reason to be satisfied. The transfer of Iyaloo Naidoo, Deputy Collector, Northern Division, to North Arcot is a loss, as with intelligence and honesty in the transaction of his duties he combined very considerable experience. The Treasury Deputy Collector Cooppa Row has conducted his duties with his usual attention. The Serishtadar, Narraina Row, has been attentive, but his want of a knowledge of English is, in the present times, a great drawback. The Head Correspondence Clerk, Vencatasiah, has well maintained the character for honesty, diligence, and a correct knowledge of his work, which has for years past been accorded to him by my predecessor and myself. The Tahsildars generally have given satisfaction in the management of their Taluks, but some of them belong to the old school, and are slow in learning, that in their Magisterial capacities they must conform to the provision of the criminal Procedure Code. Ere many months have elapsed, some of them will, I trust, find themselves on the pension list.

XXV. Working of the Rules for the sale of Government lands on the Neilgherries, and of Unassessed Waste Lands elsewhere—Paragraphs 54 and 55.

54. The sale of land under the rules passed by the Honorable the Governor in Council on the 5th March 1863, numbered 476, and on the 6th idem, numbered 478A., have been duly carried out.

The number of lots sold on the Neilgherries from the time the rules came into operation to the end of June 1865 was forty-six, and their estimated area is 5,510 acres. The aggregate amount for which they were knocked down is Rupees 38,023, exclusive of Mr. Hunter's outlay of Rupees 17,824, alluded to in paragraph 62 of my Jummalabundy Report for last Fusly. Of the above sum, Rupees 22,581 have been recovered, leaving a balance of Rupees 15,442 to be adjusted hereafter. A great portion of the amount collected is held in deposit pending the issue of Title Deeds. For many properties, plans have lately been received and Title Deeds prepared. Some of them have been forwarded to the Board for the Seal of Government, and others sent to the parties to be executed by them. On the Annamallais six lots of land have been hitherto sold under the unassessed waste land rules, the estimated area thereof being 2,343 acres. The auction price for which they were knocked down is Rupees 11,582, of which Rupees 2,810-4-2 have been collected, and the balance will be adjusted hereafter. The lots have not as yet been officially surveyed, and the amount is therefore held in deposit.

55. As regards the amount actually carried to the head of Sales of Waste Lands and Redemption of Quit-rent on Inams under public debt, I beg to refer the Board to enclosure B to the Statement of Demand, Collection, and Balance for June 1865, from which it will appear that Rupees 1,414 have been adjusted on account of the following items in Fusly 1274:—

Sale of lands for building purposes at an upset price equal to twenty-five times the	RS.
land tax	235
Sale of lands on the Neilgherries subject to an annual quit-rent	1,179
	<hr/>
	1,414

XXVI. Ruined Tanks—Paragraph 56.

56. Adverting to the Board's Standing Circular of the 12th January 1863, No. 155, I beg to state that the subject of ruined tanks has engaged my attention. During the Jummabundy tour to the Bhowany Taluk, I made inquiries about the dilapidated tanks in that Taluk, and communicated with the people, in view to their being taken up under the rules sanctioned in the above Circular. Three parties have accordingly come forward to take up two Tanks, and the necessary orders have been issued to the Tahsildar on the subject. The details connected with them will be reported to the Board in due course.

57. I must apologize for the delay in the submission of this Report, which has been unavoidable in consequence of the difficulties experienced in connection with the revision of the Garden assessment.

COIMBATORE,
13th November 1865.

(Signed) P. GRANT,
Collector.

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(Signed) P. GRANT,
Collector.

SUB-COLLECTORATE.

1. I have the honor to report, with the usual Statements, on the settlement of the Sub-division for Fusly 1274. The settlement was conducted by myself at the following places:—

Villages where the Settlement was made.

Taluks.

Places.

1. Caroor.....Caroor.

2. Darapuram.....Kongiem and Darapuram.

3. Udumalpettah...Udumalpettah and Comaralingum.

Variations in the Number and Tenure of Villages, with Remarks on the Number of Puttahs not renewed.

2. The number of villages remains unchanged; but nine new hamlets have been added to them by the Ryots, who were thus enabled to reside nearer their fields.

3. The annexed Statement shows the particulars of old and new Puttahs for the year:—

Particulars.	Land Revenue.	Miscellaneous.	Total.
Total Puttahs of Fusly 1273	48,479	6,199	54,678
Deduct Puttahs rendered useless by relinquishment or transfer of land	757	499	1,256
	47,722	5,700	53,422
Add new Puttahs.....	2,440	6,133	8,573
Total of Fusly 1274...	50,162	11,833	61,995
Deduct number of Puttahs remaining the same as last year... ..	27,806	763	28,569
Remainder distributed this year... ..	22,356	11,070	33,426

The transfer of the garden lands to the head Punjah, and the issue of separate Puttahs for Miscellaneous items, rendered it necessary to distribute so large a number as 33,426. Besides this, 13,019 Puttahs for Road Cess have been issued as follows:—

Taluks.	Number of Puttahs.	Road Cess.		
		RS.	A.	P.
Darapuram... ..	6,203	709	7	5
Caroor... ..	3,675	243	3	7
Udumalpettah... ..	3,141	590	12	3
Total..	13,019	1,543	7	3

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Season and Sanitary State.

4. The season has been on the whole favorable. Seasonable rains fell in April and May, so that the first crop on dry lands yielded a fair return; but the harvest of the later dry crops was much below the average, owing to the want of rain in October and November. Lands irrigated from wells and river channels yielded good average crops; but lands irrigated from tanks were less fortunate. In the Caroor Taluk, two tanks in Velyanay, and one in Upadimungalam received no water at all, and a second tank in Upadimungalam received only two months' supply. The lands under these tanks were, however, cultivated with Paddy and Cholum where there are wells, and with dry crop where there are none. In the Udumalpettah Taluk out of the nine tanks in the village of Budinuttum four only received a proper supply of water. The other five tanks received no water, and those fields only could be cultivated which have wells in them.

5. The annexed Abstract shows the rain-fall in each of the Cusbah stations:—

Months.	DARAPURAM.		CAROOR.		UDUMALPETTAH.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April... ..	7	83	2	59	1	11
May... ..	2	88	2	75	4	60
June ... ..	...	...	1	75	...	15
July ... ..	...	...	...	...	...	73
August.....	2	50	2	43	...	66
September .....	...	70	1	30	1	72
	13	91	10	82	8	97
October... ..	5	46	9	10	7	7
November... ..	...	95	...	26	...	36
December... ..	...	50	...	...	...	77
January... ..	...	20	...	...	...	...
February... ..	...	...	...	...	...	...
March ... ..	...	...	...	...	...	...
	7	11	9	36	8	20
	21	2	20	18	17	17

6. The sanitary condition of the Sub-division generally was good. The number of recorded

Darapuram 248
 Caroor 327
 Udumalpettah 1,075

Total... 1,650

deaths from cholera is noted in the margin. In the beginning of May, cholera broke out among the Pooliars, who live on the slopes of the Anamalai hills, and proved very fatal. It is said that this disease was never before known

among these jungle tribes, and that this year it was carried up to their villages from the plains.

The following Statement shows the operations of the vaccination during the year :—

Taluks.	Number vaccinated.	Male.	Female.	Successful.	Unsuccessful.
Caroor... ..	1,630	773	857	1,380	250
Udumalpettah... ..	1,495	785	710	1,395	100
Darapuram... ..	818	476	342	777	41
Total...	3,943	2,034	1,909	3,552	391

7. The following comparative Statement shows a rise in the average price both of dry grains and paddy, which is not owing to any deficiency in the harvests.

Grain.	Fusly 1273.	Fusly 1274.	Increase.
Paddy	188 1 5	230 13 1	42 11 8
Cholum	201 9 10	261 2 5	59 8 7
Cumboo	160 0 4	203 15 8	43 15 4
Ragy	164 13 8	206 15 1	42 1 5
Horse Gram	113 11 2	207 13 10	94 2 8

The price of the best description of land is also very high.

Ryots' Holdings with Causes for the Abandonment and taking up of Land.

	Acres.
Fusly 1274	6,42,968
Do. 1273... ..	6,26,142
Increase...	16,826

8. From Enclosure B. to Statement No. 3 it will appear that there is a net increase in the Ryots' holdings over last Fusly of 16,826 acres, as shown in the margin. If present prices continue, and the seasons are

moderately favorable, the Ryots will soon be able to hold all the arable land in the Sub-division. Great alterations have been made in the accounts during the past year, owing to the transfer of garden lands to Punjab; but the quantity of land actually relinquished by the Ryots is very small in comparison with that which has been taken up from Circar waste, as shown below :—

Land relinquished by Razeenamah.		Land taken up from waste.	
Acres.	Assessment.	Acres.	Assessment.
1,082 12 1	884 11 1	17,704 8 0	12,764 12 1

9. The head Garden has been removed from the accounts, and the land coming under that head has been transferred to Nunjah, first class Punjab of the village, or the corresponding class of Punjab in the same village, according to circumstances, as sanctioned by Order of Government dated 7th February 1865, No. 246. From the annexed Statement it will be seen that the actual reduction of assessment, in consequence of the abolition of the garden rate, is Rupees 81,816 5-9.

SETTLEMENT REPORT OF

Garden Land.	Extent.	Garden assessment.	Assessment paid last Fusly.	Assessment now charged.	Teerwajasty.	Total.	Difference between Columns 4 and 7, or Net reduction of assessment.
1	2	3	4	5	6	7	8
1. Garden transferred to first class Punjah of each village	38,103 4 2	1,30,697 1 0	1,30,499 0 5	52,424 11 0	... ..	52,424 11 0	
2. Garden transferred to the corresponding Punjah rate of the same village	3,511 1 3	9,836 11 0	3,441 15 1	3,425 1 7	... ..	3,425 1 7	
3. Garden transferred to Nunjah without alteration of assessment in consequence of its being irrigated from Circar sources... ..	981 10 0	3,258 8 3	3,258 8 3	3,258 8 3	... ..	3,258 8 3	
4. Garden converted into Nunjah during Fusly 1274	11 2 2	28 0 7	19 0 10	56 3 3	... ..	56 3 3	
5. Garden formerly transferred to Nunjah without alteration of assessment in consequence of its being situated near Government sources of irrigation, but cultivated and paying as Punjah ...	49 9 2	175 2 5	50 1 6	49 15 5	... ..	49 15 5	
6. Garden irrigated from wells within the prescribed distance of channels and tanks, and now transferred to first class Punjah, the difference between Punjah and Garden rates being entered as Tirwajasty	144 11 2 37 3 1	437 15 0 117 5 8	432 12 6 104 13 11	196 15 11	245 13 2	442 13 1	
7. Garden land given up transferred to Poramboke, &c	42,838 11 0	1,44,550 11 11	1,37,806 4 6	59,411 7 5	245 13 2	59,657 4 7	178,148 15 11
Total...							
Garden land's paying the highest Punjah rate of the District, under Order of 19th October 1854.							
1. Transferred to first class Punjah of each village...	4,161 11 2	9,581 11 2	9,469 2 6	5,817 1 11	... ..	5,817 1 11	
2. Transferred to the corresponding Punjah rate of the same village...	3,358 10 2	7,741 3 7	3,139 0 4	3,125 3 4	... ..	3,125 3 4	
3. Transferred to Nunjah on account of its being irrigated from Government sources	24 13 1	67 4 10	57 4 10	55 12 7	... ..	55 12 7	
4. Transferred to first class Punjah, the wells being situated within the prescribed distance of Government channels, or tanks, and the difference in consequence appearing as Teerwajasty	8 15 2	20 12 0	20 12 0	12 4 4	8 7 8	20 12 0	
Total...	7,554 2 3	17,400 15 7	12,686 3 8	9,010 6 2	8 7 8	9,018 13 10	3,667 5 10
						Net decrease.	81,816 5 9

Actual Cultivation.

10. The extent of land actually under cultivation is 516,146 acres, being an increase of 26,501 acres over last year, as shown below :—

	Acres.	Assessment.
Fusly 1273	4,89,645	6,75,942 0 4
Do. 1274	5,16,146	6,05,384 7 7
	Increase. 26,501	Decrease. 70,557 8 9

The decrease in the assessment is owing to the reduction of the assessment of garden land.

Waste charged and Remitted, with Reasons.

11. From enclosure C. in Statement No. 3, it will appear that the extent of waste land of all descriptions charged this year is 126,002 acres, bearing an assessment of Rupees 89,454-15-6. Of this, 53,042 acres, bearing an assessment of Rupees 38,804-3-1, is held as Ain or Pungu Hissa grass, on payment of one-fourth of the full assessment. The remainder, acres 72,960, was waste under circumstances not warranting a remission of assessment. Remission, amounting to Rupees 3,621-11-6, was granted according to the rules, owing to Nunjah land under the tanks alluded to in paragraph 4 of this report being left uncultivated from want of water.

Particulars of Remission.

12. The annexed Statement exhibits the particulars of all remissions, with the exception of those granted on account of land being left waste :—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Fixed remission... ..	2,058	4	2	2,058	4	2	.....	.....	.....	.....	.....	.....
2. Remission for Shavi in Nunjah land	1,897	10	2	237	9	3	.....	.....	.....	1,660	0	11
3. Remission for two-crop land cultivated with one-crop only... ..	4,641	12	10	4,840	3	8	198	6	10	.....	.....	.....
4. Remission of three-fourth assessment or Ain grass	31,600	7	1	29,101	7	3	.....	.....	.....	2,498	15	10
5. Nunjah cultivated with Punjah and garden produce in consequence of want of water... ..	4,172	13	10	3,617	6	3	.....	.....	.....	555	7	7
Total...	44,371	0	1	39,854	14	7	Net decrease.			4,516	1	6

13. The fixed remission No. 1 is a reduction of one-fourth of the Survey assessment made on Nunjah land in the village of Comaralingam in Udumalpettah Taluk. The circumstances connected with this remission were fully explained by Mr. Sullivan in paragraph 17 of his Jumabundy Report last year, and the question whether this remission should be collected or expunged from the accounts was noticed, but not decided by the Board in paragraph 25 of their report. I inspected the land on which the remission is allowed this year, and I find that after deducting the remission it is not assessed at too low a rate in comparison with similar land in other parts of the Sub-division. Comaralingam is a village situated at a distance from markets, and without a good road leading to it, and as the remission in question has been allowed for the last thirty-four years, I think it should still be continued pending a general revision of the Coimbatore assessments.

14. Item No. 2 is remission granted on account of crops that withered under the tanks, alluded to in paragraph 4, in consequence of want of water. The other items are of usual occurrence, and do not call for special remarks.

15. In preparing Statement No. 9, quit-rent on personal Inams, tax on trees, grazing tax, and water tax, all of which last year came under the head "Sundry Items" have been included under the head "Miscellaneous Items" according to the instructions conveyed in the Board's Miscellaneous Circular of the 31st August 1864. The increase of Rupees 198-0-1 in the Item "Personal Inam" is owing to the augmentation of quit-rent by the Inam Commissioner. A portion of the tax on trees on unassessed lands was inadvertently included last Fusly in the tax on trees in assessed lands. This has been rectified now, and hence the decrease in the former and increase in the latter item. The decrease of Rupees 2,834-0-7 in the grazing tax is due to the cultivation of Purāva grass lands, and to their consequent transfer to another head. The increase in the water tax is due to the imposition of Terwajasti, in accordance with the Board's Order, dated 4th January 1865 on Inam lands which were not irrigated when they were allotted as Inam, but which have been subsequently brought under wet cultivation by water supplied from Government sources of irrigation. The decrease of fish rent arises from its being carried to the credit of Local Fund. The other items in statement No. 9 do not call for any explanation.

Extent of Land cultivated with Special Produce.

16. The annexed Statement shows the cultivation of sugar-cane in each of the Taluks compared with that of Fusly 1273:—

Taluks.	Acres 1273.	Acres 1274.	Increase.	Decrease.
Darapuram	15	18	3	...
Caroor	142	86	...	56
Udamalpettah	162	165	3	...
	319	269	Net decrease...	50

17. There has been an increase in the cultivation of country cotton in Darapuram, but a decrease in the other two Taluks, as shown below:—

Taluks.	Acres. Fusly 1273.	Acres. Fusly 1274.	Increase.	Decrease.
Darapuram	43,706	45,814	2,108	...
Caroor.... ..	11,155	9,297	...	1,858
Udamalpettah	24,479	20,478	...	4,001
	79,340	75,589	Net decrease...	3,751

18. Indigo is not cultivated in the Sub-division.

Abstract showing the General Result of Land Revenue Settlement.

19. The general result of the Land Revenue settlement for Fusly 1274 in comparison with that of the preceding year is given in the annexed Memorandum, from which it will appear that there is a net decrease of Rupees 72,358-14-10, which is considerably less than the amount of garden assessment given up.

	Fusly 1273.			Fusly 1274.			Increase.		Decrease.	
	Acres.	Settlement.		Acres.	Settlement.		Acres.	Settlement.	Acres.	Settlement.
		Rs.	A. P.		Rs.	A. P.		Rs. A. P.		Rs. A. P.
Dry.....	5,54,931	3,94,277	0 11	6,13,613	4,60,316	11 2	58,662	66,039 10 3	...	...
Wet.....	23,031	1,91,966	15 9	28,506	1,94,987	14 0	475	3,020 14 3	...	...
Garden.....	42,839	1,37,806	4 6	...	...	...	...	...	42,839	1,37,806 4 6
							Net.			
	6,25,651	7,24,050	5 2	6,42,149	6,55,304	9 2	16,298	...	...	68,745 12 0
Miscellaneous....		45,753	0 2	...	42,166	1 0	...	...	...	3,586 15
Forest Revenue ...	...	26	3 8	...	...	...	...	...	...	26 3 8
Total.....	...	7,69,829	9 0	...	6,97,470	10 2	...	...	...	...
Poliput Peshcush.	...	8,831	12 3	...	8,831	12 3	...	...	...	...
		7,78,661	5 3	...	7,06,302	6 5		Net decrease....	...	72,358 14 10

Sundry Sources of Revenue.

20. The particulars of the Sundry Sources of Revenue are exhibited in the following statement:—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Abkarry.....	21,300	0	0	21,300	0	0	...	...	...	...	...	...
Income tax...	4,521	4	0	4,324	2	5	...	...	...	197	1	7
Stamps. { Sale of Stamps.	24,597	1	6	27,706	1	6	3,109	0	0	...	...	...
{ Miscellaneous ...	530	2	0	393	6	0	...	...	...	136	12	0
							Net.					
Total...	25,127	3	6	28,099	7	6	2,972	4	0	...	...	...
							Net increase.					
Total...	50,948	7	6	53,723	9	11	2,775	2	5	...	...	...

Abstract showing the Revenue, both Land and Sundry Sources.

21. The entire demand in the year under report on account of all Sources of Revenue in the Sub-division was Rupees 7,60,026-0-4, as shown in the annexed Memorandum.

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.....	7,78,661	5	3	7,06,302	6	5	...	...	...	72,358	14	10
Sundry Sources.....	50,948	7	6	53,723	9	11	2,775	2	5	...	...	...
Total...	8,29,609	12	9	7,60,026	0	4	Net...			69,583	12	5

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

22. The following statement shows the Demand, Collection, and Balance of all Sources of Revenue for the year under report:—

Items.	Beriz.			Collection with- in the Fusly.			Balance at the close of the Fusly.			Subsequent collection.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Poliput.....	8,831	12	3	8,831	12	3	...	...	...	...	...	...	...	...	...
Ryotwar, including Miscellaneous items.	6,97,470	10	2	6,97,245	13	3	224	12	11	219	10	3	5	2	8
Total...	7,06,302	6	5	7,06,077	9	6	224	12	11	219	10	3	5	2	8
Abkarry.....	21,300	0	0	20,099	0	0	1,201	0	0	1,201	0	0	...	...	...
Income-tax...	4,324	2	5	3,285	5	5	1,038	13	0	1,038	13	0	...	...	...
Stamp Revenue.....	28,099	7	6	28,099	7	6	...	...	...	...	...	...	...	...	...
Total...	53,723	9	11	51,483	12	11	2,239	13	0	2,239	13	0	...	...	...
Grand Total...	7,60,026	0	4	7,57,561	6	5	2,464	9	11	2,459	7	3	5	2	8

23. From the above statement it will appear that nearly the whole demand was collected within the Fusly. The small balance of Rupees 2,464-9-11, which remained on the 30th June, has since been collected with the exception of Rupees 5-2-8.

SETTLEMENT REPORT OF COIMBATORE.

Demand, Collection, and Balance of Arrears.

24. The outstanding balance of Fusly 1273, amounting to Rupees 1,652-2-2, was fully collected during the year under review.

Coercive process for Collection of Revenue.

25. No coercive process was employed in the collection of revenue in the Sub-division during last Fusly.

Working of the New System of Village and Taluk Accounts.

26. The Village and Taluk accounts were carefully examined in Darapuram and Udampettah by myself, and in Caroor by my Serishtadar. They are kept in proper form; but the figures are generally badly made, and there are many erasures. The Tahsildars have been warned to see that the books are kept more neatly and carefully. The ignorance of the Curnums makes it very difficult to get the village accounts properly prepared. Most of them cannot prepare their accounts without assistance.

Lands acquired by Public Servants.

27. The annexed Statement shows the landed property reported to have been acquired by Public Servants during the past year. The usual Bazinamahs not having been executed, the Puttahs have not been made in their names.

Names of Public Servants.	LAND WHERE SITUATED.			Acres.			Assessment.	How acquired.
	Taluk.	Village.	Whether Punjab or Nunjah.					
				RS.	A.	P.	RS. A. P.	
Vencatasingar, Sub-Magistrate of Kongiem.	Caroor....	Vangal....	Nunjah ...	1	1	2	9 11 9	By mortgage.
	Darapuram.	Colingivady.	Do... ..	2	3	0	25 12 7	By purchase.
Total...	...	...	...	3	4	2	35 8 4	
Camatchiah Gumastah, Sub-Magistrate's Office, Kongiem.	Darapuram.	Cadayoor...	Inam, Punjab.....	53	6	0	35 7 2	Do.
Rama Row, 3rd Gumastah, Caroor Taluk.	Caroor.	{ Caroor and other vil- lages.	{ Punjab... Nunjah.	29	7	3	15 2 5	Do.
				9	5	0	54 10 10	
Total...	...	...	...	38	12	3	69 13 3	
Tiroomalingar, 5th Gumastah, Caroor.	Caroor.	Vangal and NunjahTota-coorchy.	Nunjah.....	4	3	0	21 9 2	By mortgage.

Remarks on the Conduct of the Subordinate Officers.

28. I am happy to be able to speak in favorable terms of the Public Servants in the Sub-division, who have generally discharged their duties in a satisfactory manner during the year under report.

(Signed) W. McQUHAE,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

SALEM.

1. I have the honor to submit the usual Settlement Report for Fusly 1274, (1864-65,) with the prescribed accounts.

Settlement of Taluks.—Statement No. I.

2. The Settlement of the District was commenced on the 6th December 1864, and was brought to a close on the 5th May 1865.

3. Statement No. 1 shows the Officers by whom, and the places at which, the Settlement was made, and the time occupied in the settlement of each Taluk. The several Taluks were settled within their own respective limits.

4. With reference to the Board's Standing Order of the 3rd October 1853, I intended to settle, during the Fusly under report, two of the Taluks in the Sub-Collector's Division, and accordingly settled one (Kistnagiri) before I proceeded on privilege leave for three months. My locum tenens, Mr. Pochin, was not however able to settle the other Taluk in the Sub-Division, as he was obliged to settle one of the Taluks (Trichengode) belonging to the Namcul Division owing to delay that occurred in the appointment of a Deputy Collector to that Division. Mr. Pochin also settled the Ahtur Taluk.

5. Mr. Thomas, the Sub-Collector, settled the Salem Taluk, besides Darampoory and Usur Taluks in his own Division. My Head Assistant Mr. Hathaway, conducted the Settlement of the two Taluks forming his Division, and the Deputy Collector Mr. Leggatt settled the Namcul Taluk and some villages in the Trichengode Taluk which were left unsettled by Mr. Pochin. On my return from leave, I settled the Sherveroy Hills.

Number and tenure of villages.

6. No changes have taken place either in the tenure or in the number of villages which continue to be 2,708.

Puttahs.

7. The total number of Ryotwary Puttahs was 2,32,518. Of these, 1,10,716 were old Puttahs which remained unaltered, and 14,508 were also old Puttahs in which changes were noted down. The number of new Puttahs issued during the year was very considerable, viz., 1,07,294. This, owing partly to separate Puttahs having, under the Board's Circular of the 31st August 1864, No. 5,631, been issued for Miscellaneous items, and partly to a mistake made by some of the Tahsildars who prepared separate Puttahs for Road Fund, an item which should properly have been entered at the foot of the Land Revenue Puttahs.

Miscellaneous No. XCIV.

SETTLEMENT REPORT OF

Season. The season was very unfavorable for cultivation especially for Punjab. Though the fall of rain was almost the same as last year, it was neither general nor timely, and remissions were therefore called for to a considerable extent both for Shavi and waste. Some Taluks have, however, been more fortunate than others. Trichengode Taluk was the worst in regard to wet crops, which suffered to such an extent that almost one-half of the remissions granted for Shavi in the whole District, (viz., 10,637 Rupees) appertained to this Taluk alone. The crops could scarcely be said to have yielded half the average out-turn.

9. The rain-fall is shown in the annexed Abstract:—

Months.					Inches.	Tenths.
1864	April	...	...	...	2	...
"	May	...	...	...	7	9
"	June	...	...	...	3	9
"	July	...	...	...	3	3
"	August	...	...	...	10	4
"	September	...	...	...	5	6
Total...					33	1
1865	October	...	...	...	13	4
"	November	...	...	...	10	...
"	December	...	...	...	1	...
"	January	...	...	...	...	1
"	February	...	...	...	...	2
"	March	...	...	...	...	...
Total...					24	7
Grand Total...					57	8

Sanitary state.

10. The sanitary condition of the District was in general good. Some parts of the District were visited by cholera, fever, and small-pox; but fortunately they did not prove very fatal. Namkul is the only Taluk where these diseases prevailed to a considerable extent. Cattle also suffered much from various kinds of diseases in that Taluk. In other parts of the District, cattle were not altogether free from disease, but the loss was not great.

Prices.

11. Prices of all grains have risen considerably as will be seen from the annexed Table. The unfavorable character of the season, and the consequent diminution in the out-turn of crops, coupled with demand from other Districts, account for the rise in the prices.

Species.	Fusly 1272.	Fusly 1273.	Fusly 1274.
Paddy, first sort...	163	165	193
Do. second do. ...	147	153	180
Cholum, or Jonnaloo ...	180	154	197
Cumboo ...	155	138	174
Horse-gram ...	170	149	202
Raggy ...	167	142	168
Varagoo ...	162	90	105