

14. There is a decrease of Acres 650, assessed at Rupees 691, in the actual cultivation this year as shown in the accounts, which is due to the non-inclusion in the ryots' holdings of the lands above mentioned as taken up without durkhast. Including those lands which were all actually cultivated there would be an increase of Acres 5,529, assessed at Rupees 5,637. This result is arrived at by an increase of Acres 8,860, assessed at Rupees 12,947, in the Dindigul Taluq as set off against a decrease of Acres 3,331, assessed at Rupees 7,310, in the Pulni Taluq, where the season was very unfavourable to dry, and not as good as usual for wet, cultivation.

15. *Enclosure A to Statement No. 3.* requires no notice.

16. *Enclosure B.—Statement No. 3.*—The decrease in cotton cultivation was chiefly in the Pulni Taluq, where the season for the year under report was unfavourable. It is probably to some extent attributable to the fall in prices.

17. *Enclosure C. in Statement No. 3* is blank.

18. *Statement No. 4.*—In this statement the particulars of remission granted under different heads are given in comparison with the remissions of the preceding Fasli. There is a net increase of Rupees 27,243 in the amount of remissions, which has been chiefly in Pulni Taluq, where remissions on the dry holdings of 40 per cent. in eighteen villages, and 30 per cent. in nineteen villages, were granted under the sanction of the Board of Revenue, conveyed in their Proceedings, dated 25th May 1871, No. 2,141.

19. The slight increases under the heads of Shamilat Bungar, Shavi, and Teerwa Cummi, require no remarks.

20. *Statement No. 5.*—Of Rupees 12,751-11-11 in the Item No. 6, Rupees 12,656-9-10 are due to the double tax charged on lands taken up for cultivation without durkhast as above mentioned. I trust the imposition of this penalty this year will ensure the observance of the Durkhast rules in future.

21. *Statement No. 6.*—Out of the balance* shown against the Kannivady Zemindary at the end of the Fasli a sum of Rupees 21,008 has been since paid, and for the balance the renter has given a draft payable at the Madras Bank on the 30th September 1871.

* Rupees 32,377.

22. The balance against the Ammanaikanur Zemindary arose from the fact of the estate being under the attachment of the Civil Court, the adjournment of which prevented the realization of the demand of Government within the Fasli. The balance still outstanding (Rupees 697-8-6) would have been collected before, but for the virtual change of ownership which the recent release of the Civil Court's attachment, and the resumption of the management of the estate by the renter have amounted to.

23. An abstract statement of the demand on account of all sources of Revenue of this year as compared with the last is subjoined:—

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	6,24,827	6,03,808	...	21,019
Abkarry	35,465	35,424	...	41
Stamps... ..	32,531	30,564	...	1,967
Interest	1,434	398	...	1,036
Total...	6,94,257	6,70,194	...	24,063

24. The decrease in the Land Revenue was occasioned by the increase in the special punjah remissions granted this year.

25. The decrease in the Stamp Revenue is, I imagine, attributable to the lower rates of Institution fees on suits according to the Court Fees' Act (VII. of 1870) as compared with the rates leviable under Act XXVI. of 1867.

26. Annexed is a comparative statement of collections:—

Items.	FASLI 1279.						FASLI 1280.						In-crease.	De-crease.
	Arrears.		Current.		Total.		Arrears.		Current.		Total.			
	1	2	3	4	5	6	7	8	9					
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	RS.
Land Revenue.														
Permanent settled ...	33,715	13 00	78,368	2 9	1,11,784	0 7	21,573	3 7	59,551	2 3	81,124	5 10	...	30,660
Jail & Shro- trium, etc.,														
Villages ...	52	0 0	419	0 0	471	0 0	...	...	348	0 0	348	0 0	...	123
Ryotwar ...	41,349	15 8	1,32,300	14 7	4,73,650	14 3	72,627	2 6	3,53,655	10 8	4,26,282	13 2	...	47,368
Miscellaneous items ...	8,393	2 4	10,336	3 1	19,229	5 5	9,182	8 11	3,952	14 7	13,135	7 6	...	6,094
Total...	83,710	15 10	5,21,424	4 5	6,05,135	4 3	1,03,382	15 0	4,17,507	11 6	5,20,890	10 6	...	84,245
Abkarry	4,504	10 4	33,514	6 6	38,019	0 10	2,015	2 7	35,424	5 0	37,439	7 7	...	580
Stamps...	...	...	32,530	9 0	32,530	9 0	...	...	30,564	0 0	30,564	0 0	...	1,966
Total...	4,504	10 4	66,044	15 6	70,549	9 10	2,015	2 7	65,988	5 0	68,003	7 7	...	2,546
Grand Total...	88,215	10 2	5,87,469	3 11	6,75,684	14 1	1,05,398	1 7	4,83,496	0 6	5,88,894	2 1	...	86,791

27. The balance under the items of Ryotwar and Miscellaneous in Statement No. 7 outstanding at the end of the Fasli amounts to the large sum of Rupees 1,45,839, which has been reduced by subsequent collections to Rupees 49,915, for the speedy realization of which orders have been issued. The late date to which the settlement of the Pulni Taluq had to be deferred pending orders on my letter, No. 123, dated 20th April 1871, disposed of in the Board's Proceedings marginally noted, is the cause of the large

25th May 1871, No. 2,141.

Ryotwar and Miscellaneous arrears (Rs. 63,703) outstanding at the end of the Fasli in the Pulni Taluq. For the arrears (Rupees 82,136) under the same heads in the Dindigul Taluq there is no such excuse. They must be attributed to the neglect of the Tahsildar.

28. Statement No. 8.—The arrears of former years amounted to Rupee 1,09,541-6-9 at the commencement of the Fasli under report, which was reduced to Rupees 2,750-14-6 at the end of the Fasli.

29. The recoverable arrears, amounting to Rupees 216-5-10, are in course of collection.

30. Of the doubtful arrears Rupees 2,356-14-0 form the subject of a boundary dispute

Rupees 2,491-9-2.

between two hill villages, one belonging to Government and the other to the Kannivady Zemindary, which was settled by the Collector under Act XXVIII. of 1860 in October last. His decision is now, however, under appeal before the Civil Court, and no steps have, therefore, yet been taken for the collection of these arrears. The balance, or the remaining sum of Rs. 134-11-2, relates to two similar disputes, one between Dindigul and Tirumungalum Taluqs, and the other between Dindigul and Melur Taluqs. These disputes are under inquiry.

31. Of the irrecoverable arrears Rupees 42-2-9 were recommended for remission in the

Rupees 42-15-6.

* Paragraph 29.

Settlement Report* of last Fasli, but though it appears from Board's Proceedings, No. 1,968, dated the 12th May last, paragraph 8, that sanction has been received for writing them off no orders to do so have been received in this office, nor, so far as I know, in the taluqs. They, therefore, re-appear in this report, and sanction to write them off is again requested. The remainder, or Annas 12-9, is the teerwa charged

twice over in Fasli 1279 on certain land which formed the subject of a boundary dispute between two villages in Dindigul Taluq, and which has since been settled to belong to one of them. The double charge in the other village should now be remitted.

32. Coercive measures were resorted to in 25 instances, all for the recovery of land revenue arrears amounting to Rupees 266-5-2, and the whole amount was realized.

33. There is a gradual improvement in the manner in which the Taluq and Village accounts are kept. Much has, however, to be done before they will be in a really satisfactory state. The chief improvements required are, first, the supply of better paper, to which my former recommendations have been unnoticed; and, secondly, to insist on the Carnūns keeping their accounts themselves and not getting them written out by their brothers, sons, and other unauthorized persons, and dismissing all who, on examination of their accounts, are found incapable of keeping them properly. I have issued strict orders on the latter point, to be enforced from the commencement of the present Fasli. I have also warned the Tahsildars that the excuse, that their Sheristadars are in charge of the Account Department, will not be accepted as a reason for their neglecting to attend to this subject themselves.

34. A statement of lands acquired by public servants during the year under report is annexed:—

Name.	Extent of land acquired in Acres.	Mode of acquisition.
Vasudeva Row, 7th Clerk of the Sub-Collector's Office...	7 3 3	By inheritance.
Beem Row, Sheristadar of Dindigul Taluq ...	2 7 3	} By purchase and mortgage.
Narrain Row, Gumasta of Pulni Taluq..	0 10 2	
Alaghirisamy Naidu, Shroff of Pulni Taluq ...	3 10 0	By purchase.
	0 7 0	} By purchase and mortgage.
	0 9 0	

35. One tank and eighty-one wells were newly constructed under the rules during the Fasli. No public or private topes were planted.

36. Since my return to the district I have seen no reason to change my former good opinion of my Sheristadar, P. Subbaya, who is now acting as General Duty Deputy Collector. He has, as usual, afforded me zealous and efficient aid. Mr. Jones, the Tahsildar of Pulni, has exerted himself successfully to acquire that knowledge of his duties which only practice can give a Tahsildar, and by steady work and upright conduct has done much to purify the moral tone of the taluq and to prevent the Taluq Cutcherry from being the hot-bed of intrigue, as which it was formerly so notorious. Strinivassa Murti Iyengar has not given me equal satisfaction. I have already adverted to the heavy arrears against his taluq at the end of the Fasli, for which I can see no good excuse, as it was only in a very few villages that the crops were in any way so short as to make it difficult for the ryots to pay and render it necessary to be forbearing with them. The state of the road work also on the road between Dindigul and Buttagundu, which I brought to your

* Letter No. 294, dated 12th August 1871.

notice in my letter* marginally noted, can only, so far as I can see, be attributed to the grossest neglect on his part; and, generally, he has not been active and zealous in the performance of his duties. The only thing that can be said for him is that his health is not good. He is now on leave. Should he not return in good health, and with the strength as well as the wish to do his work, I shall recommend that he be required to retire from the service.

VADIPUTTY,
30th August 1871.

(Signed) H. W. BLISS,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

TINNEVELLY.

I HAVE the honour to submit the Annual Report on the Land and extra Sources of Revenue for Fasli 1280, together with the usual statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced on the 6th December 1870 and closed on the 18th June 1871. Statement No. 1 shows the stations at which puttahs were distributed.

Statement No. 1.

Names of the Officers who made the Settlement.	Taluqs.	Station where the Settlement was made.	Number of days occupied in distributing Puttahs in each Taluq.
<i>Collector's Division.</i>			
R. K. Puckle, Esq., Collector.	Tenkarai...	Mungalakurchi...	6
		Pudukudi ...	
	Sattur ...	Sattur ...	2
		Virdupatti ...	
	Strivilliputtur ...	Strivilliputtur ...	4
H. B. Grigg, Esq., Acting Head Assistant Collector.	Ottapedaram ...	Ottapedaram ...	6
		Kytar ...	
A. T. Arundel, Esq., Acting Head Assistant Collector.	Do. ...	Kytar ...	
T. Vencat Row, General Charge Deputy Collector.	Sankaranainarkovil ...	Sankaranainarkovil ...	5
		Tinnevelly ...	6
A. Davies, Esq., Assistant Collector.	Tinnevelly ...	Suttamalli ...	
		Pillaiyarkulam ...	
		Murapanadu ...	
		<i>Sub-division.</i>	
A. J. Stuart, Esq., Acting Sub-Collector.	Nanguneri ...	Tirukurungudi ...	18
		Nanguneri ...	
		Mulakareipatti ...	
		Vijayanarayanam ...	
		Radhapuram ...	
	Ambasamudram ...	Panagudi ...	9
		Piranjeri ...	
		Viravanallur ...	
		Singampatti ...	
		Timmarajasamudram.	
	Tenkasi ...	Ambur ...	11
		Nannagaram ...	
		Tenkasi ...	
		Kodikurchi ...	
		Kadayanallur ...	
		Sundrapandiapuram ...	

SETTLEMENT REPORT OF

3. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—Statement No. 2 shows the tenure on which the villages were held.

Statement No. 2.

Denomination of Villages.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
1	2	3	4	5
1. Nunjah Mottafysat villages	927	927	...	...
2. Do. Pattam villages paying a favourable assessment in grain	6	6	...	...
3. Do. Porupu do. do. in money	12	12	...	...
4. Punjab dry villages	116	116	...	...
5. Pattam and Porupu villages upon which Jodi (quit-rent) was imposed by the Inam Commissioner	18	18	...	...
6. Taram or Ryotwar villages	15	15	...	...
Total Government Villages...	1,094	1,094	...	...
7. Kattuguttagei or Shrotriem villages	74	74	...	...
8. Inam villages	87	87	...	...
9. Zemindari villages	725½	581½	...	144
Total Inam Villages...	886½	742½	...	144
Grand Total...	1,980½	1,836½	...	144

The decrease of 144 Zemindari villages is owing to the substitution of the exact number for that hitherto borne in the accounts, as ascertained by the Census.

4. INTRODUCTION OF PERMANENT PUTTAHS.—The total number of puttahs for Fasli 1280 was 1,45,780, as per margin. The annexed statement shows an increase of puttahs over those of the previous year, this arises from the sub-division of property and changes of holdings:—

New Puttahi.....	51,339
Modified do.	7,515
Unaltered do.	86,926
Total...	1,45,780

Statement No. 3.

Faslies.	Total number of puttahs for Land Revenue.	PUTTAHS NOT RENEWED.			Renewed or fresh Puttahi issued.	Per centage of Column 6 on Column 2.
		Puttahi which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1279	1,40,927	88,825	8,262	97,087	43,840	31
1280	1,45,780	86,926	7,515	94,441	51,339	...
Increase...	4,853	...	...	...	7,499	...
Decrease...	...	1,899	747	2,646	...	...

5. SEASON AND SANITARY STATE OF THE DISTRICT.—The season was indifferent, there was but little rain till November and the rain-fed tanks were not properly filled till the middle of January, the area of cultivation has consequently fallen off considerably, necessitating a remission of Rupees 1,81,680. The ryots of the northern taluqs, where a large area was left waste, were

permitted to cultivate such crops as they could on payment of dry assessment*—*Vide* Board's Proceedings, No. 1,474, dated 4th April 1871.

This assessment was fixed in some cases with reference to the dry rate of the adjoining lands, and in others at 2½ Rupees per cputah.

6. The following abstract exhibits the rain-fall:—

1870, April	0.83
May	0.36
June	1.07
July	0.15
August	0.56
September	1.56

Total... 4.47

1870, October	2.39
November	7.53
December	2.13
1871, January	9.62
February	2.55
March	1.19

Total... 25.41

Grand Total... 29.88

Population of the district..... 15,26,693

Disease.	
Cholera	5,806
Small-pox	1,240
Fever	5,985
Other diseases	14,379
Accidents	288
Suicides	194

Total... 27,891

7. SANITARY CONDITION.—The health of the district was below the average. The registers show the deaths to have been 18.26 per mille of population.

8. PRICES OF GRAIN.—The following abstract shows the prices of the principal products as compared with last year, prices have fallen considerably and there is still a downward tendency. The ryots complain that they cannot sell their grain, and although nearly 2 lacs were remitted, the outstanding balance of assessment due at the end of the Fasli was excessive:—

Statement No. 4.

Faslies.	Paddy, 1st sort per garce.	Paddy, 2nd sort per garce.	Cholum, per garce.	Cumboo, per garce.	Horse- gram, per garce.	Raggy, per garce.	Varagu, per garce.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1279...	225	190	208	222	227	188	...
1280...	204	176	207	222	225	179	...
Decrease...	21	14	1	...	2	9	...

9. RYOTS' HOLDINGS.—The ryots' holdings comprised at the beginning of the Fasli 12,94,971 Acres, assessed at Rupees 26,24,045. Of this Acres 4,971, assessed at Rupees 41,703, were relinquished, and 7,388 Acres, assessed at Rupees 50,845, were taken up; total

SETTLEMENT REPORT OF

12,97,388 Acres, assessed at Rupees 26,33,187. The area held is thus Acres 2,417, assessed at Rs. 9,143, in excess of that of the preceding year. The net assessment is, however, 1,02,084 Rupees less.

10. The following table exhibits the holdings at the beginning of the year, the subsequent changes, the waste remitted and charged, as well as the actual cultivation:—

Statement No. 5.

Items.	DRY.			WET.			TOTAL.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
1	2	3		4	5		6	7	
	ACRES.	RS.	A. P.	ACRES	RS.	A. P.	ACRES.	RS.	A. P.
Extent of land in Ryots' holdings at the commencement of the Fasil.....	11,19,919	8,42,771	9 9	1,75,052	17,81,273	2 11	12,94,971	26,24,044	12 8
Deduct land relinquished by the Ryots and transferred from one head to another.....	8,662	9,277	3 5	1,309	32,425	12 0	4,971	41,702	15 5
Remainder...	11,16,257	8,33,494	6 4	1,73,743	17,48,847	6 11	12,90,000	25,82,341	13 3
Add lands newly taken up for cultivation.....	6,513	13,330	0 3	875	37,515	4 0	7,388	50,845	4 3
Total...	11,22,770	8,46,824	6 7	1,74,618	17,86,362	10 11	12,97,388	26,33,187	1 6
Waste remitted.....	767	2,071	12 3	11,060	1,05,986	6 1	11,827	1,08,058	2 4
Remainder...	11,22,003	8,44,752	10 4	1,63,558	16,80,376	4 10	12,85,561	25,25,128	15 2
<i>Particulars.</i>									
Actual cultivation.....	8,18,810	7,07,714	12 0	1,55,700	16,25,852	8 10	9,74,510	23,33,566	4 10
Waste charged.....	3,03,198	1,37,037	14 4	7,858	54,523	12 0	3,11,051	1,91,561	10 4

11. ACTUAL CULTIVATION.—The area brought under cultivation as compared with the returns of the previous year is exhibited below:—

Statement No. 6.

Items.	FASLI 1279.			FASLI 1280.			INCREASE.		DECREASE.	
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Wet total cultivation including Tirwah Jasti and Fasal Jasti.	2,24,202	...	...	2,21,473	...	...	...	...	2,729	...
Deduct 2nd Crop.	64,547	...	...	65,773	...	...	1,226	...	...	...
Remaining 1st do.	1,59,655	16,50,626	10 10	1,55,700	16,25,852	8 10	...	...	3,955	24,774 2 0
Dry cultivation..	8,46,019	7,17,717	12 5	8,18,810	7,07,714	12 0	...	...	27,209	10,003 1 5
Total...	10,05,674	23,68,344	8 2	9,74,510	23,33,567	4 10	...	...	31,164	34,777 3 5

Statement No. 7.

12. PRINCIPAL SOURCES OF IRRIGATION.—The annexed statement shows the extent of wet cultivation under the Tambrapurni minor rivers and rain-fed tanks respectively, as compared with Fasli 1279.

INNEVELLY.

Sources of irrigation.	FASLI 1279.				FASLI 1280.				INCREASE.				DECREASE.			
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.		
	ACRES. D.	RS.	A.	P.	ACRES. D.	RS.	A.	P.	ACRES. D.	RS.	A.	P.	ACRES. D.	RS.	A.	P.
<i>Cultivation.</i>																
Tambrapurni ...	90,149 78	7,65,893	5	7	89,224 91	7,58,138	14	11	...	...	...	...	924 87	7,754	6	8
Minor rivers ...	75,912 51	5,40,666	2	9	74,746 61	5,28,102	10	9	...	...	...	...	1,165 90	12,563	8	0
Rain-fed tanks ...	58,139 71	3,44,067	2	6	57,500 33	3,39,610	15	2	...	...	...	...	639 38	4,456	3	4
Total...	224,202 0	16,50,626	10	10	221,471 85	16,25,852	8	10	...	...	...	...	2,730 15	24,774	2	0
<i>Waste.</i>																
Tambrapurni ...	5,379 97	40,521	11	2	5,269 68	46,357	13	2	489 71	5,836	2	0	...	...	...	...
Minor rivers ...	6,583 25	45,511	2	11	8,634 65	58,022	4	0	2,051 40	12,511	1	1	...	...	...	...
Rain-fed tanks ...	7,950 51	44,613	10	0	9,579 60	56,130	0	11	1,629 9	11,516	6	11	...	...	...	...
Total...	19,913 73	1,30,646	6	1	24,083 93	1,60,510	2	1	4,170 20	29,863	10	0	...	...	...	...

13. RUINED TANKS MADE OVER TO RYOTS.—No ruined tanks were made over to Ryots this year.

14. WASTE CHARGED AND REMITTED.—The following statement shows the area of waste charged and remitted during the year as compared with the preceding Fashl:—

Items.	FASLI 1279.		FASLI 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Waste charged..	2,88,199	1,99,289 7 4	3,13,980	1,89,733 8 8	25,781	... ..	...	9,555 14 8
Do. remitted.	7,734	56,410 13 1	15,984	1,09,886 4 0	8,250	53,475 6 11	...	... ..
Total...	2,95,933	2,55,700 4 5	3,29,964	2,99,619 12 8	34,031	43,919 8 3	...	... ..
Particulars.								
1st Crop... ..	2,89,297	... ..	3,22,880	... ..	33,583	... ..	...	... ..
2nd Crop	6,636	... ..	7,084	... ..	448	... ..	...	... ..

15. WASTE CHARGED.—Lands left waste and charged for amounted to Acres 3,13,980, assessed at Rupees 1,89,734, against 2,88,199 Acres, assessed at Rupees 1,99,289, in Fashl 1279. Of the sum of Rupees 1,89,734 charged for Rupees 49,602 is the assessment due on portions of fields left waste and the remainder, or Rupees 1,40,132, is the assessment of entire fields which the ryots prefer to hold and pay for rather than resign.

16. WASTE REMITTED.—Rupees 1,09,886 were remitted this year on lands left waste for want of rain, this exceeds the remission of the preceding year by Rupees 53,476.

No. 9.—Remission.

Items.	Fasli 1279.			Fasli 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Occasional.</i>												
1. Remission for withered crops.	7,569	12	0	18,814	6	10	11,244	10	10	...	...	...
2. Do. for flooded crops ..	3,727	0	4	12	12	10	...	...	...	3,714	3	6
3. Do. for waste.....	52,963	9	0	1,04,758	4	6	51,794	11	6	...	...	...
Do. for waste submerged.	1,021	13	3	3,558	0	1	1,636	2	10	...	...	...
Do. for bad crop garden-waste.....	1,046	10	4	1,569	15	5	523	5	1	...	...	...
Total...	55,932	0	7	1,09,886	4	0	53,954	3	5	...	...	...
<i>Particulars.</i>												
Entire fields left waste	55,152	10	0	1,08,058	2	4	52,905	8	4	...	...	...
Portions do. do.	779	6	7	1,828	1	8	1,048	11	1	...	...	...
4. Remission on flooded lands.....	939	5	9	1,609	8	5	670	2	8	...	...	...
5. Do. on lands taken up for public purposes	4	9	3	0	8	0	...	...	...	4	1	3
6. Do. for short produce ...	991	10	2	21,754	9	8	20,762	15	6	...	...	...
7. Do. on account of (Zabita) progressive cowle.....	306	2	4	151	2	1	...	...	...	155	0	3
8. Half Tirwah on high level Nunjah lands cultivated by baling..	11,828	8	7	11,553	11	11	...	...	...	274	12	8
9. Do. on dry crops raised on wet lands damaged by floods ...	208	11	2	...	...	...	...	...	...	208	11	2
10. Do. on dry crops raised on wet lands damaged by floods charged at 8 Annas per acre ...	82	1	2	...	...	...	...	...	...	82	1	2
11. Do. on private topes.....	48	10	5	97	10	10	49	0	5	...	...	...
12. Deduction of Curnum's pay for four months prior to March 1869, from Government Boriz	68	14	6	...	...	...	...	...	...	68	14	6
13. Remission of half assessment on wet lands irrigated by wells, there being no water in the tanks.....	60	9	1	...	...	...	...	...	...	60	9	1
14. Do. on wet lands cultivated in March and April, charged at 2½ Rupees per Cottah.....	...	...	...	26,531	5	11	26,531	5	11	...	...	...
15. Do. of half assessment on short produce.....	...	...	...	588	13	10	588	13	10	...	...	...
16. Do. of Government topes.....	...	...	...	2	14	0	2	14	0	...	...	...
17. Do. on high level lands now charged dry assessment .....	...	...	...	51	11	4	51	11	4	...	...	...
18. Do. on garden crops raised on wet land on payment of favourable assessment.....	...	...	...	2,419	13	7	2,419	13	7	...	...	...
19. Do. on waste lands silted up..	494	8	7	12	8	3	...	...	...	482	0	4
Total Occasional...	82,262	7	11	1,93,487	18	6	1,16,275	11	6	5,050	5	11
<i>Customary.</i>												
20. Ready money Inam.....	21,183	14	11	20,993	6	2	...	...	...	190	8	9
21. Maniems in Government.....	4,308	5	6	4,299	14	8	...	...	...	8	6	10
22. Chaturbhagam, etc., Royayets..	37,804	10	7	36,505	11	1	...	...	...	1,298	15	6
23. Arhamaniam or remission of a moiety of the full assessment ...	1,746	15	2	1,632	13	9	...	...	...	114	1	5
24. Remission of one-fourth and one-half Tirwah on lands cultivated by Brahmin Merassidars ...	18,033	6	5	18,338	10	11	205	4	6	...	...	...
25. Do. of three-fourths Tirwah on Shrotriam lands.....	8,395	11	10	8,624	14	11	229	3	1	...	...	...
26. Deduction from Iva and Dittam Inams on account of Village servants.....	22,963	5	9	22,949	6	8	...	...	...	13	15	1
27. Do. from Ayen Beriz on account of do.....	28,475	1	5	28,434	15	0	...	...	...	40	2	5
Total Customary...	1,42,911	7	7	1,41,679	13	2	434	7	7	1,666	2	0
Total Occasional and Customary...	2,25,173	15	6	3,35,167	10	8	1,16,710	3	1	6,716	7	11

Rule III, Standing Order, No. 137.

Rule III.

Board's Procs. 28th Sept. 1854, para. 8.
Board's Procs. No. 792, 31st January 1870.

Board's Procs. No. 877, 29th April 1870.

Board's Procs. No. 8372, 12th Nov. 1869.

Board's Procs. No. 1,474, 4th April 1871.

SETTLEMENT REPORT OF

Remissions.—(Concluded.)

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Miscellaneous.</i>				
28. Topes.....	5,312 10 11	5,967 5 0	654 10 1	...
29. Palmyrahs	22,130 15 11	22,942 11 11	817 14 5	...
Total Miscellaneous...	27,443 10 10	28,916 3 4	1,472 8 6	...
Occasional.....	82,263 7 11	1,93,487 18 0	1,16,375 11 6	5,055 5 11
Customary.....	1,42,917 7 7	1,41,679 13 7	34 7 7	1,666 2 0
Grand Total.....	2,52,617 10 4	3,64,083 14 0	1,11,466 3 8	6,716 7 11
Net increase.....	...	...	1,11,466 3 8	...

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

Statement No. 10.

Faslies.	COTTON.		INDIGO.		SUGAR-CANE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1279... ..	2,31,683	2,24,204	505	329	180	1,778
1280... ..	2,12,761	2,11,901	550	519	251	2,450
Increase...	...	...	45	190	71	672
Decrease...	18,922	12,303	...	...	...	...

18. *Cotton.*—The cultivation of cotton is falling off under present low prices, the ryots in many localities asserting that they are much disposed to abandon this cultivation altogether on the poorer lands that yield merely a single crop as they prefer growing cereals; but they will always continue growing cotton as a second crop on lands that yield a first crop of

Equivalent to an average of 6d. a lb.

Cotton Export.	
Faslies.	Candies.
1279	89,490
1280	41,455
Increase...	1,956

cholum. The selling price of cotton ranged from Rupees 104 to 149 per candy of 500 lbs. The export of cotton was as per margin; the increase being attributable to last year's crop having been shipped during the year under report.

19. *Indigo and Sugar-cane.*—These call for no remarks.

20. GENERAL RESULT OF LAND REVENUE SETTLEMENT AS COMPARED WITH THAT OF THE PRECEDING YEAR.—The net Land Revenue of Fasli 1280 amounted to Rs. 28,95,616, or 99,755 less than last year as shown in the subjoined statement:—

Statement No. 11.

Items.	Fasli 1279.			Fasli 1280.			COMPARISON.					
							Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue Beriz after deducting re-mission	23,98,870	13	2	23,01,955	3	4	...	...	...	96,915	9	10
2. Shrotriem	40,161	9	5	40,162	9	5	1	0	0	...	...	...
3. Jodi on Inam villages.	1,249	8	9	7,197	12	1	5,948	3	4	...	...	...
4. Permanent Peishcush.	3,08,047	3	11	3,08,370	5	8	323	1	9	...	...	...
5. Miscellaneous	2,47,041	11	1	2,37,929	11	5	...	...	...	9,111	15	8
• Total...	29,95,370	14	4	28,95,615	9	11	6,272	5	1	1,06,027	9	6
Net decrease...	...	...	...	...	...	...	...	...	...	99,755	4	5

21. The decrease in item 1 arose from large remissions granted for waste, withered crops, and short produce. The increase in items 2 and 3 to alterations made by the Inam; Commissioner in the amount of quit-rent and the transfer of three villages from Government to Inam, the decrease in item 4 is owing to the addition of quit-rent on Inams in Zemins to the peishcush; while the decrease in item 5 is owing to transferring to Jodi the revenue of three villages which were carried to the head "Miscellaneous" and to the reduction of the rent for chank shells:—

No. 12.—Demand of extra sources of Revenue for Fasli 1280 compared with the previous year.

Items.	Fasli 1279.			Fasli 1280.			COMPARISON.					
							Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Abkarry... ..	1,63,660	5	6	1,64,102	1	0	441	11	6	...	...	...
2. Salt	8,10,067	3	6	8,86,824	10	5	76,757	6	11	...	...	...
3. Sea Customs	1,04,355	0	1	1,22,718	14	5	18,363	14	4	...	...	...
4. Stamps	2,38,427	0	0	2,77,911	13	11	39,484	13	11	...	...	...
5. Income Tax	62,360	8	5	1,24,722	1	1	62,361	8	8	...	...	...
Total...	13,78,870	1	6	15,76,279	8	10	1,97,409	7	4	...	...	...

22. ABKARRY.—The increase of Rupees 441-11-6 is due to the sale of confiscated liquor and fees for licenses.

23. SALT.—The increase of Rupees 76,757-6-11 is owing to rapid sales when the old stocks accumulated at the lower monopoly price were exhausted.

24. SEA CUSTOMS.—The increase of Rupees 18,363-14-4 is due to large imports of cotton piece-goods, wines, and betel-nut, and to large exports of chillies and gingely-oil cake.

25. STAMPS.—The increase of Rupees 39,484-13-11 is due to the introduction of the Court Fees Act, and to the sale proceeds of Court Fees stamps, and to penalties remitted by Courts being credited to "Stamps" instead of to Law and Justice.

SETTLEMENT REPORT OF

26. **INCOME TAX.**—The increase of Rupees 62,361-8-8 is due to the enhanced rate of tax under Act XVI. of 1870:—

No. 13.—*Demand of Land and extra sources of Revenue for Fasli 1280.*

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue ...	29,95,370 14 4	28,95,615 9 11	...	99,755 4 5
Extra sources ...	13,78,870 1 6	15,76,279 8 10	1,97,409 7 4	...
Total...	43,74,240 15 10	44,71,895 2 9	97,654 2 21	...

27. **DEMAND OF LAND AND EXTRA SOURCES OF REVENUE.**—The Land and extra sources of Revenue for Fasli 1280 amounted to Rupees 44,71,895-2-9, or Rupees 97,654-2-11 more than last year, as shown in the following statement:—

No. 14.—*Demand, Collection, and Balance of all sources of current Revenue.*

Items.	Demand of Fasli 1280.	Collections within the Fasli.	Balance.	Subsequent Collections up to July 1871.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Land Revenue ...	28,95,615 9 11	24,70,812 1 5	4,24,803 8 6	2,24,039 6 1	2,00,764 2 5
2. Abkarry ...	1,64,102 0	1,28,608 1 5	35,493 15 7	21,733 4 5	13,760 11 2
3. Salt ...	8,86,824 10 5	8,86,824 10 5	...	...	...
4. Sea Customs ...	1,22,718 14 5	1,22,718 14 5	...	...	...
5. Stamps ...	2,77,911 13 11	2,77,911 13 11	...	...	...
6. Income Tax ...	1,24,722 1 1	1,12,927 9 4	11,794 7 9	2,640 6 0	9,154 1 9
Total...	15,76,279 8 10	15,28,991 1 6	47,288 7 4	24,373 10 5	22,914 12 11
Grand Total...	44,71,895 2 9	39,99,803 2 11	4,72,091 15 10	2,48,413 0 6	2,23,678 15 4

28. **DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.**—Of the entire demand of Rupees 44,71,895-2-9, Rupees 39,99,803-2-11 were collected within the Fasli, leaving a balance of Rupees 4,72,091-15-10; this has been reduced by subsequent collections up to 31st July 1871 to Rupees 2,23,678-15-4. Steps have been taken to realize this balance as soon as possible.

No. 15.—*Demand, Collection, and Balance of Arrears of former Faslies.*

Item.	Arrears at the commencement of Fasli 1280.	Collections including remission up to the end of June 1871.	Balance.	Collection up to the end of July 1871.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue, etc.	3,76,315 9 7	3,49,429 4 10	26,886 4 9	212 3 0	26,674 1 9

TINNEVELLY.

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29. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The balance of Rupees 26,674-1-9 is made up of the following items:—

	RS.	A.	P.
Recoverable	18,926	1	3
Irrecoverable	7,748	0	6
Total...	26,674	1	9

Irrecoverable Arrears for Remissions—Particulars.

	RS.	A.	P.
1. Assessment of certain lands in dispute between Zemindari and Government villages now decided to belong to the former	332	13	3
2. Do. do. in dispute between two Government villages hitherto collected in both but now in one only	8	10	9
3. Do. do. left waste and remitted since the settlement... ..	1,494	11	7
4. By redemption of assessment at 25 years' purchase	7	9	4
5. Usual remission to Arumugamangalam for error in original calculation of Melwaram grain	407	8	0
6. Remission for crops withered since the settlement of Fasli 1279	876	0	6
7. By restoration of Inam lands attached in default of appearance	43	7	4
8. By remission of surcharge on tanks dug at the Ryots' expense	27	12	7
9. Do. do. on lands twice charged	2,723	9	7
10. Do. do. on lands injured by excavation for repairs	21	2	4
11. Do. do. on lands put up to sale but not bid for	60	10	7
12. Do. do. on land taken up for public purposes	3	4	8
13. Maniem amount erroneously included in the demand now deducted from the gross beriz	990	0	0
14. Surcharge of Income Tax charged and irrecoverable balance	750	12	0
Total...	7,748	0	6

Particulars.

Faslies.	Land Revenue.	Income Tax.	Miscellaneous.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1272	463 13 2	...	...	463 13 2
1273	251 10 2	...	...	251 10 2
1274	199 11 4	...	...	199 11 4
1275	441 0 6	...	198 0 0	639 0 6
1276	682 15 10	...	198 0 0	880 15 10
1277	625 4 8	...	198 0 0	823 4 8
1278	1,002 10 1	...	241 7 4	1,244 1 5
1279	2,273 1 4	750 12 0	221 10 1	3,245 7 5
Total...	5,940 3 1	750 12 0	1,057 1 5	7,748 0 6

SETTLEMENT REPORT OF

30. * WASTAGE OF SALT.—The wastage upon 327 heaps of salt, measuring 3,88,304 Indian Maunds, sold in the year under report was 34,179 Maunds, or nearly 9 per cent. The prime cost of this wastage was Rs. 3,026-4-3 at Rupees 10-10-0 per garce, or Rupees 68,358 at the monopoly price of Rupees 240 per garce. Sanction is requested for writing off this wastage.

The Salt Deputy Collector has been called upon to explain the cause of excessive wastage and the explanation will be submitted when received.

31. COERCIVE PROCESS IN THE COLLECTION OF REVENUE.—The extent to which coercive measures were resorted to for the collection of revenue during the year is shown in the subjoined statement:—

Statement No. 16.

Description of property.	Value of property attached.	Value of property actually sold.
	RS. A. P.	RS. A. P.
Fasli 1279 ... { Personal property ...	5,253 13 2	5,438 10 11
Real property... ..	6,938 12 2	8,400 8 1
Total...	12,192 9 4	13,839 3 0
Fasli 1280 ... { Personal property ...	5,245 4 2	5,863 5 1
Real property... ..	6,290 14 1	7,690 15 0
Total ..	11,536 2 3	13,554 4 1

No defaulter was imprisoned during the year.

32. COMPARATIVE ABSTRACT OF COLLECTIONS.—A comparative abstract of collections during the year is annexed:—

Statement No. 17.

Items.	FASLI 1279.			FASLI 1280.			COMPARISON.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently settled	14,399	2,62,030	2,76,429	46,017	2,57,584	3,08,601	27,172	...
Jodi on Shrotriem village	6,224	37,426	43,650	3,986	41,144	45,130	1,480	...
Ryotwar	2,13,560	21,88,941	24,02,501	2,03,368	20,18,435	22,21,797	...	1,80,704
Miscellaneous... ..	78,054	1,85,683	2,63,737	60,917	1,53,649	2,14,566	...	49,171
Total...	3,12,237	26,74,080	29,86,317	3,14,283	24,70,512	27,85,095	...	2,01,222
Abkarry	18,000	1,35,461	1,53,461	28,199	1,28,608	1,56,807	3,346	...
Salt ... ..	...	8,10,067	8,10,067	...	8,86,825	8,86,825	76,758	...
Sea Customs ... ..	...	1,04,355	1,04,355	...	1,22,719	1,22,719	18,364	...
Stamps ... ..	...	2,38,427	2,38,427	...	2,77,912	2,77,912	39,485	...
License Tax	374	...	374	16	...	16	...	358
Income Tax ... ..	...	59,879	59,879	1,730	1,12,928	1,14,658	54,779	...
Total...	18,374	13,48,199	13,66,563	29,945	15,28,992	15,58,937	1,92,374	...
Grand Total...	3,30,611	40,22,269	43,52,880	3,44,228	39,99,803	43,44,031	...	8,849

33. CHARGES.—The total collections amounted to Rupees 43,44,031, and the disbursements to Rupees 2,81,261, leaving a surplus of Rupees 40,62,770, or Rupees 23,881 less than last year. Variations are explained below:—

Fasles.	RS.
1279	2,66,229
1280	2,81,261
Increase...	15,032

Statement No. 18.

Items.	Fasli 1279.			Fasli 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Land Revenue.</i>												
1. Refund of Revenue	1,391	14	3	3,432	2	3	2,040	0	0	...	...	...
2. Salary of Collectors, etc., ...	65,121	8	9	61,041	13	7	...	...	...	4,080	0	0
3. Tent and House-rent allowances... ..	11,334	2	11	18,122	15	10	6,789	0	0	...	...	...
4. Huzur and Taluq Establishments	1,19,539	14	0	1,20,268	13	11	729	0	0	...	...	...
5. Saderward	1,405	15	3	1,578	10	10	173	0	0	...	...	...
6. Contingencies	5,943	7	2	6,340	15	3	397	0	0	...	...	...
7. Miscellaneous	10,032	1	9	9,111	11	10	...	...	...	920	0	0
Total...	2,14,769	0	1	2,19,897	3	6	5,128	0	0	...	...	...
<i>Income Tax.</i>												
8. Establishment	162	5	2	1,072	2	1	910	0	0	...	...	...
9. Contingencies	3	7	0	52	12	0	49	0	0	...	...	...
Total...	165	12	2	1,124	14	1	959	0	0	...	...	...
<i>Sea Customs.</i>												
10. Establishment	3,586	10	3	3,627	3	1	41	0	0	...	...	...
11. Country Stationery and Saderward	31	4	11	43	6	9	12	0	0	...	...	...
12. Contingencies	27	10	9	29	1	9	2	0	0	...	...	...
Total...	3,645	9	11	3,699	11	7	55	0	0	...	...	...
<i>Salt.</i>												
13. Salary of Deputy Collector ...	2,750	0	0	3,004	13	5	255	0	0	...	...	...
14. Establishment	10,706	9	10	9,889	12	3	...	...	...	817	0	0
15. Saderward	226	14	9	221	11	11	...	...	...	5	0	0
16. Travelling allowances to Officers and batta to Establishment... ..	541	15	0	422	14	0	...	...	...	119	0	0
17. Purchase of salt and manufacturer's share	21,324	1	0	27,108	14	0	5,785	0	0	...	...	...
18. Charges for conveying and storing salt	2,927	10	0	7,126	9	7	4,199	0	0	...	...	...
19. Contingencies	947	1	2	912	1	4	...	...	...	35	0	0
Total...	39,424	3	9	48,686	12	5	9,263	0	0	...	...	...
<i>Stamps.</i>												
20. Commission or discount to licensed Stamp Vendors...	8,032	2	7	7,655	11	2	...	...	...	377	0	0
21. Contingencies	192	9	11	196	12	11	4	0	0	...	...	...
Total...	8,224	12	6	7,852	8	1	...	...	...	373	0	0
Grand Total...	2,66,229	6	5	2,81,261	1	8	15,032	0	0	...	...	...

Item No. 1.—Increased by refunds for 1869-70.

Item No. 2.—Decreased by absence of permanent Sub-Collector.

Item No. 3.—Increased by deputation allowance to Acting Sub and Head Assistant Collectors and to increased extra tentage.

Item No. 7.—Decreased by absence of Superintendent of Pearl Banks on leave, and from the transfer of Niranim establishment to Department Public Works.

Items Nos. 8 and 9.—Increased by the entertainment of additional establishment and contingencies.

Item No. 13.—Increased by pay of Salt Deputy-Collector for June 1870 having been debited in Fasli 1280.

Item No. 14.—Decreased by abolition of a large establishment at the Tuticorin salt pans.

Item No. 17.—Increased by extended manufacture.

Item No. 20.—Decreased by reduction of the rate of discount on sales of Judicial stamps.

34. IMPORTATION OF SALT.—Parais 8,715 = 2,68,115 Indian Maunds of Travancore salt were carried through this district to the Shencottah Taluq in Travancore free of duty—*Vide* sanction of Government, No. 1,775, dated 24th June 1868.

35. VILLAGE AND TALUQ ACCOUNTS.—The Village and Taluq accounts are kept according to the prescribed forms; they were examined by the Sheristadars and Vernacular Accountants. The accounts in the English Department are kept according to the forms prescribed by the Board and Accountant-General.

36. LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed statement shows the number of public servants who acquired lands during the year:—

No. 19.—Statement showing the extent of Land acquired by Public Servants in Fasli 1280.

Names of Officers.	Office and Department.	Description of land.	LAND ACQUIRED.						Remarks.
			Extent.		Assessment.				
			A.	D.	RS.	A.	P.		
Narahari Row	Tahsildar of Ottape- daram	Wet... ..	3	29	38	11	2		
Subba Row	Gumastah in Tenkasi Talug	Do. ...	0	66	7	0	0		

37. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—The Acting Sub-Collector, Mr. Stuart, has exerted himself to the utmost to improve the taluqs under his charge, and I had hoped that he might have remained to carry out several projects of very great public importance; unfortunately he has since been removed and I much regret his loss. The Acting Head Assistant, Mr. Grigg, was sent away on sick leave in January, but his successor, Mr. Arundel, promises to be an excellent officer and may, I hope, remain here. Messrs. Stuart and Arundel make the 4th Sub-Collector and 8th Head Assistant employed in this district since I have been Collector. Mr. Davies, Assistant Collector, removed to Madura in June 1871, was useful as a Magistrate at head quarters, but owing to his extreme dislike to camp life he is not likely to make an efficient Revenue Officer. Mr. Bird, Assistant Collector, only joined the district in

January, but has already made himself useful. Venkat Row, General Charge Deputy-Collector, has done his work well as usual, and I need not repeat what I have already recorded regarding this very deserving officer. The Huzur Sheristadar, Viraragavaiyar, has assisted me in the settlement of many long-standing disputes; he is active and intelligent and a very good Revenue officer. The Tahsildars have worked very well and I have had no fault to find this year. Chinna Tambi Pillai of Tinnevely, Ganapatia Pillai of Ambasamudram, and Ragavaiyengar of Tenkarai, have especially made themselves useful.

38. AN ABSTRACT STATEMENT SHOWING THE FINANCIAL RESULT OF THE SETTLEMENT FOR FASLI 1280, AS COMPARED WITH THE LAST FASLI AND THE PREVIOUS TEN YEARS.—The total revenue of the district for Fasli 1280 amounts to Rupees 44,71,895-2-9, or Rupees 97,654-2-11 more than the previous Fasli, and, as compared with the average of the preceding ten years there is an increase of upwards of half a million of Rupees.

Statement No. 20.

Faslies.	Land Revenue.			Extra Sources.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1270	24,06,087	4	1	8,29,678	11	11	32,35,766	0	0
1271	29,25,469	6	11	9,77,625	12	10	39,03,095	3	9
1272	29,35,544	4	7	9,37,927	11	5	38,73,472	0	0
1273	28,43,172	6	10	10,11,986	2	11	38,55,158	9	9
1274	24,98,695	4	0	10,32,216	14	6	35,30,912	2	6
1275	28,71,070	1	8	9,51,191	0	10	38,53,161	2	6
1276	30,49,819	10	8	11,09,730	6	10	41,59,550	1	6
1277	29,07,948	11	11	11,30,774	3	3	40,38,722	15	2
1278	30,30,465	9	8	11,88,842	12	2	42,19,308	5	10
1279	29,95,370	14	4	13,78,870	1	6	43,74,240	15	10
Total...	284,64,543	10	8	105,78,843	14	2	390,43,387	8	10
Average...	28,46,454	5	11	10,57,884	6	2	39,04,338	12	1
1280	28,95,615	9	11	15,76,279	8	10	44,71,895	2	9
Increase...	49,161	4	0	5,18,395	2	8	5,67,556	6	8

SETTLEMENT REPORT OF

39. The Sub-Collector's Settlement Report for the Sub-division has not yet been received, but will be forwarded shortly.

TINNEVELLY,
1st September 1871.

(Signed) R. K. PUCKLE,
Collector.

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SUB-COLLECTORATE.

I HAVE the honour to submit the Settlement Report of the Sub-division for Fasli 1280.

2. The following statement will show the officer who conducted the settlement, the places where it was conducted, and the period occupied in settling each taluq:—

Name of the Officer.	Taluqs.	Station where Settlement was made.	Period occupied in settling each Taluq.
A. J. Stuart, Esq., Acting Sub-Collector.	Tenkasi	Nannagaram	1
		Tenkasi	3
		Kodikkurichi	2
		Kodyanallur	3
		Sbondarapondiapuram.	2
			— 11
	Ambasamudram	Peranjeri	2
		Veeravanallur	1
		Singampatty	1
		Timmarajasamudram...	3
		Ambur	1
			— 8
	Nanguneri	Tirukurangudy	4
		Nanguneri	3
		Moolakaranpatty	1
		Vizeanarayanam	4
		Radapuram	3
		Pavakudy	4
			— 19

3. The annexed statement shows the total number of villages and their tenures. There is a decrease under the head of Mottafaisal villages and a corresponding increase under the head of Inam villages, and one Inam village in the Ambasamudram Taluq, which seems to have been hitherto omitted, has been brought to account:—

No. 2.—Statement showing the number and tenure of Villages.

Description of villages.	As per Fasli 1279.	As per Fasli 1280.	Increase.	Decrease.
Mottafaisal	408	495	...	3
Shrotriem	12	12	...	...
Inam	21	25	4	...

SETTLEMENT REPORT OF

4. The statement annexed shows the number of puttahs distributed, the particulars of which are as follow:—

New puttahs	18,321
Old puttahs altered	3,093
Do, not altered	12,102

Taluqs.	As per Fasli 1279.	As per Fasli 1280.	Increase.	Decrease.
Ambasamudram	13,760	14,101	341	...
Nanguneri	12,228	12,513	285	...
Tenkasi	6,821	6,902	81	...
Total...	32,809	33,516	707	...

There is an increase of 707 puttahs in this year as compared with the last. This is mainly owing to the large number of new puttahs issued in consequence of changes in the holdings by sale, mortgages, etc., and partly to the many transfers made in the year under report.

5. SEASON.—The character of the season has been fully described in Mr. Stuart's Administration Report. It was, on the whole, unfavourable, especially in the Taluqs of Nanguneri and Tenkasi.

6. HEALTH.—There was very little sickness, on the whole, in the division throughout the year. Small-pox of a rather malignant type prevailed among children in the Tenkasi Taluq, but did not last long.

7. Subjoined is a comparative statement showing the cultivation of Punjab and Garden lands in Fasli 1280:—

Faslies.	Dry.	Garden.	Total.
1279	2,09,562	2,725	2,12,287
1280	1,92,445	2,765	1,95,210

The decrease in the extent of cultivation in the first item was due, as in the last year, to want of rain in the proper season, viz., October and November, and the increase in the second being insignificant does not call for any remark.

8. The annexed statement shows the extent of cultivation under the different heads of irrigation classified as river irrigation and rain-fed tanks:—

Sources of Irrigation.		EXTENT OF CULTIVATION.				FAILURE OF CROP.			
		Fasli 1279.	Fasli 1280.	Increase.	Decrease.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
Kar.	{ River irrigation ...	26,677	26,404	...	273	...	1,075	...	...
	{ Rain-fed tanks ...	966	1,406	440	...	...	4	...	...
Total...		27,643	27,810	167	...	...	1,079	...	...
Pesha-num.	{ River irrigation...	55,364	56,405	1,041	...	...	2,963	...	...
	{ Rain-fed tanks...	13,499	13,940	441	...	...	846	...	...
Total...		68,863	70,345	1,482	...	...	3,809	...	...
Total.	{ River irrigation...	82,041	82,809	768	...	298	4,038	3,740	...
	{ Rain-fed tanks...	14,465	15,346	881	...	50	850	800	...
Grand Total...		96,506	98,155	1,649	...	348	4,888	4,540	...

It will be seen from this that there was a decrease of 273 Acres under River irrigation in Kar. This is attributable to the unfavourable character of the Kar season. There was however, as will be seen, an increase under each of the other heads of cultivation, making a total increase of 1,649 Acres. This is due partly to the rains in January, and partly to a considerable extent of area having been brought under cultivation on durkhast. The failure of crops was considerable, and occurred for the most part in the Taluq of Nanguneri. It is attributable to the insufficient supply of water in the tanks during the latter part of the season.

9. The subjoined statement exhibits the variations in the ryots' holdings in this Fasli as compared with the last:—

Items.	DRY.			WET.			TOTAL.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.
Extent of land in Ryots' holdings at the commencement of the Fasli...	3,45,464	1,57,080	10 10	72,877	8,03,893	12 9	4,18,341	9,60,974	7 7
Deduct lands relinquished and transferred from one head to another, etc...	1,247	1,603	1 6	237	8,739	4 10	1,484	10,342	6 4
Remainder...	3,44,217	1,554,77	9 4	72,640	7,95,154	7 11	4,16,857	9,50,632	1 3
Add lands newly taken up for cultivation...	1,219	2,291	4 11	220	16,151	2 10	1,439	18,442	7 9
Total...	3,45,436	1,57,768	14 3	72,860	8,11,305	10 9	4,18,296	9,69,074	9 0
<i>Particulars.</i>									
Cultivated ...	1,95,210	98,547	14 10	67,426	7,60,317	10 11	2,62,636	8,58,865	9 9
Waste ...	1,50,226	59,220	15 5	5,434	50,987	15 10	1,55,660	1,10,208	15 3

There has been a decrease in the ryots' holdings of 46 Acres. The increase of Rupees 8,100 in the assessment is mostly Fasaljasty levied on second crop raised on one crop land.

10. The next statement shows the particulars of waste charged and remitted as compared with the previous Fasli:—

Items.	AS PER FASLI 1279.		AS PER FASLI 1280.		INCREASE.		DECREASE.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Waste charged...	1,89,412	82,138 0 11	152,820	81,319 11 10	13,408	...	...	818 5 1
Waste remitted ...	1,254	20,380 8 3	2,840	28,889 3 5	1,586	8,508 11 2	...	...
Total...	1,40,666	1,02,518 9 2	155,660	1,10,208 15 3	14,994	7,690 6 1	...	...

The excess of Punjab waste charged in comparison with Nunjah waste accounts for the anomalous total decrease in the assessment, although the total extent of waste charged was more than in the previous Fasli. There was an increase in remissions this Fasli of Rupees 8,508, the particulars of which will be given further on.

11. The next statement shows the particulars of the remissions granted in the year under report:—

Items.	Fasli 1279.			Fasli 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Remission on account of Shavi	2,412	0	4	9,896	6	10	7,484	6	6	...	...	...
2. Do. on account of Manipidi or short produce ...	881	4	5	16,407	10	1	15,526	5	8	...	...	...
3. Do. on account of half Teerwah on high level Nunjah lands	3,413	10	5	3,524	10	4	110	15	11	...	...	...
4. Waste. { Whole field ...	20,380	8	3	28,889	3	5	8,508	11	2	...	...	...
{ Portions of field.	586	14	9	1,256	9	11	669	11	2	...	...	...
5. Do. on account of Punjah and Nunjah land cultivated with Nunjah by means of wells	60	9	1	...	...	...	...	...	...	60	9	1
6. Do. on account of Nunjah lands damaged in November floods being cultivated with Punjah	82	1	2	...	...	...	...	...	...	82	1	2
7. Do. on lands sanded up in floods	1,148	13	8	22	9	10	...	...	...	1,126	3	10
8. Do. on lands submerged.	67	1	11	88	12	5	21	10	6	...	...	...
9. Do. on topes	48	10	5	97	10	10	49	0	5	...	...	...
10. Do. on lands whose cultivation was destroyed by violent winds	142	15	7	...	...	...	...	...	...	142	15	7
11. Do. on land taken up for road	4	9	3	0	8	0	...	...	...	4	1	3
12. Do. Shaded by trees ...	...	...	...	1	5	6	1	5	6	...	...	...
13. Do. on account of Nunjah lands cultivated with Punjah ... ..	...	...	...	2,168	15	6	2,168	15	6	...	...	...
Total Occasional...	29,229	3	3	62,354	6	8	33,125	3	5	...	...	...
14. Ready money Inams ...	22,492	9	1	22,456	11	6	...	...	...	35	13	7
15. Maniem in grain	3,059	7	4	2,996	9	5	...	...	...	62	13	11
16. Chaturbagam	16,061	11	5	15,579	1	8	...	...	...	482	9	9
17. Ardamaniem	945	7	7	833	2	2	...	...	...	112	5	5
18. Remission on account of quarter remission on lands cultivated by Brahmins...	1,608	2	0	1,908	4	0	300	2	0	...	...	...
19. Ditta Inams for Village service	197	6	11	197	6	11	...	...	...	...	...	...
Total Ordinary Remission.	44,364	12	4	43,971	3	8	...	...	...	393	8	8
Total Occasional and Ordinary Remissions...	73,593	15	7	1,06,325	10	4	32,731	10	9	...	...	...
20. Deduction from Teerwa on topes	3,919	3	1	4,083	5	10	164	2	9	...	...	...
21. Do. do. on palmyras ...	8,329	6	10	8,331	1	0	1	10	2	...	...	...
22. Do. do. on building ...	9	10	4	9	15	8	0	5	4	...	...	...
23. Do. on Fasaljasty on Inam lands	3	0	9	270	2	0	267	1	3	...	...	...
Total...	12,261	5	0	12,694	8	6	433	3	6	...	...	...

Items.		Fasli 1279.			Fasli 1280.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Particulars.	Occasional ...	2,988	11	8	3,396	15	6	408	3	10	...	...	...
	Ordinary ...	9,272	9	4	9,297	9	0	24	15	8	...	...	...
Grand Total		85,855	4	7	1,19,020	2	10	33,164	14	3	...	...	...
1.	Occasional Remissions granted at J. nabandi with reference to season.	32,217	14	11	65,751	6	2	33,533	7	3	...	...	...
2.	Fixed remissions	30,336	7	8	29,995	5	6	...	...	...	341	2	2
3.	Deductions for payments of village servants	23,300	14	0	23,273	7	2	...	...	...	27	6	10

Items Nos. 1, 2 and 4.—The large increase under these three items resulted from the unfavourable character of the season. In no case were remissions granted except when lands were left waste from causes beyond the ryot's control.

Item No. 3.—There was more of this kind of land under cultivation, hence the natural increase in the remissions.

Items Nos. 5, 6, 7 and 8 call for no remark.

Item No. 9.—The increase in this item was caused by the grant of 202 Acres of Punjab land, free of assessment for 20 years under the Tope rules, to Dr. Caldwell under Government Order, dated 25th April 1870, No. 578.

Items Nos. 10, 11 and 12 do not call for remarks.

Item No. 13.—About 1,583 Acres of Nunjah land, some of which is double crop and some single crop, situated on the outskirts of the irrigation in Tenkasi Taluq, were cultivated with Nunjah-mel Punjab owing to the deficiency of water-supply and consequently charged only half Teerwa as per Collector's letter, No. 145, of 3rd March 1871; hence this increase.

Items Nos. 16 and 17.—There was a less extent of cultivation under these items; hence decrease in remissions.

Item No. 18.—This increase was owing to a large extent of cultivation on lands subject to such remissions.

12. The following statement shows the revenue derived from sundry sources:—

Items:	As per Fasli 1279.			As per Fasli 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Tope revenue, deducting remission ...	47,147	4	0	47,519	10	5	372	6	5	...	...	...

There is a small increase owing to a number of topes having come to bearing during the year under review.

13. The subjoined statement shows the revenue derived from the cultivation of special products:—

Faslies.	COTTON.		INDIGO.		SUGAR-CANE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1279	30,395	13,616	300	144	149	1,000
1280	27,753	10,953	231	71	196	2,070
Increase...	...	...	...	...	47	470
Decrease ...	2,642	2,663	69	73	...	...

The decrease in cotton cultivation may be attributable to the low prices that prevailed.

The increase in sugar-cane cultivation, and the decrease in indigo, do not call for any remark.

14. COERCIVE MEASURES AND VACCINATION.—These subjects have already been reported upon by Mr. Stuart in his Administration Report and there is nothing further to add now.

15. The Statement annexed shows the Demand, Collection, and Balance of the Revenue for the year:—

Taluqs.	Total demand for Fasli 1280.	Collection up to the end of Fasli.	Balance.	Subsequent collection in July.	Balance.
	RS.	RS.	RS.	RS.	RS.
Ambasamudram...	4,16,541	3,96,913	19,628	9,663	9,965
Nanguneri	3,75,160	2,73,448	1,01,712	44,337	57,375
Tenkasi	1,74,516	1,65,645	8,871	4,300	4,571
Total...	9,66,217	8,36,006	1,30,211	58,300	71,911

The Nanguneri Taluq as usual offered most obstruction to the collection of the revenue. The employment of batta peons under Act II. of 1864 would afford the Tahsildar great relief. It is in this taluq that coercive measures have mainly been resorted to.

16. VILLAGE ACCOUNTS.—Mr. Stuart and the several Tahsildars examined the village accounts during the progress of the settlement, and it appears that they are now fairly kept. The village officers are seemingly improving in this respect.

17. With the exception of a few days absence at Tinnevelly the late Acting Sub-Collector resided in his division during the whole year.

18. In conclusion I regret that there has been delay in submitting this report; but Mr. Stuart was so taken up with emergent irrigation works that he was unable to prepare it before giving over charge.

SHEEMADAVY,
12th September 1871.

(Signed) G. McWATTERS,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

COIMBATORE.

I HAVE the honour to submit my Report on the annual Settlement of this district, together with the usual Statements.

2. I. PLACES AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced in February, and completed in June 1871. The names of the places where, and the officers by whom, the settlement was made, are shown in the following memorandum:—

Names of officers by whom the Settlement was made.	Taluqs.	Divisions to which the Taluqs belong.	Places where the Settlement was made and Puttahs distributed.	Number of Ryotwar Villages belonging to each Taluq.	No. of days occupied by the Settlement and distribution of puttahs.
A. Wedderburn, Esq.	Coimbatore	{ Head-As- sistant Col- lector's Di- vision.	Coimbatore.	281	23
	Pollachy	Collector's Division.	Pollachy	127	8
	Colligal	Northern Deputy-Collector's Division.	Colligal	146	10
J. W. Best, Esq., Acting Sub-Collector.	Caroor	Sub-Collector's Division.	Caroor and Paramutty.	83	32
	Dharapoorum.		Dharapoorum and Konghiem.	82	27
	Oodoomulpettah.		Oodoomulpettah.	89	12
R. Rice, Esq., Acting Head-Assistant Collector.	Pulladam.....	Head-Assistant Collector's Division.	{ Pulladam... Avenashy... Sooloor ... }	194	13
A.M. MacGregor, Esq., Deputy-Collector.	Perindooray.....	{ Southern Deputy Collector's Division.	{ Perindooray .. Errode	210	25
			{ Passore		
	Bhowany	{ Collector's Division.	{ Bhowany	67	9
			{ Andioor		
T. Krishna Row, Deputy-Collector.	Suttimangalam..	Northern Deputy-Collector's Division.	{ Suttimangalam. Alookooly ... Lackumpetty.	237	51

SETTLEMENT REPORT OF

3. Under the Orders of the Board of Revenue, dated 9th December 1870, No. 7,040, the new survey areas have been introduced during the year under report, into the taluqs of Pulladum and Perindooray, and into one-hundred-and-fifty out of the two-hundred-and-fifty-seven villages of the Suttimungalum Taluq. Previous to the commencement of the Jamabundy, the Acting Collector, Mr. Sullivan, placed himself in communication with Mr. Banbury, in regard to the system of

* Vide District Gazette of the 11th March 1871, Page 84 to 92.

preparing the accounts upon the survey numbers and arrears, and full and clear instructions* were issued for the guidance of Division Officers, Tahsildars and Village Curnums. Pending the classification of the lands and settlement of rates, it was determined that the new survey numbers and areas should not interfere with the assessment charged on each holding up to Fusly 1279, or in other words, that the increase or decrease produced by the survey areas over or below the old ones, should not disturb the old assessment. The accounts have accordingly been prepared on the principles suggested by Mr. Banbury, and the Jamabundy has been carried out satisfactorily under the superintendence of the Division Officers named in the margin.

4. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS THAT WERE NOT RENEWED.—The number and tenures of villages are exhibited in the annexed memorandum. The number of villages for Dharapoorum Taluq, as entered in Statement No. 1, is eighty-two against eighty-three in the previous year. The difference of one village is due to two villages named Alagoomalay and Periapolliem, formerly belonging to the above taluq, having been transferred to Pulladum during the Fusly under report, under the sanction of the Board of Revenue, dated 5th March 1868, No. 1,581, while from the latter taluq, one village called Thammareddy polliem, was transferred to the former. These transactions would have caused an increase of one village in the Pulladum Taluq, had it not been for the amalgamation of a village known as Punchalingumpolliem with that of Paupamkoolum:—

		INHABITED.				UN-INHABITED.				TOTAL.			
		Fusly 1279.	Fusly 1280.	Increase.	Decrease.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
1		2	3	4	5	6	7	8	9	10	11	12	13
Ryotwar ...	{ Villages ...	1,266	1,280	14	...	251	236	..	15	1,517	1,516	...	1
	{ Hamlets ...	4,811	4,901	90	...	964	923	...	41	5,775	5,824	49	...
Shotriem ...	{ Villages ...	9	9	...	...	1	1	...	...	10	10	...	...
and													
Jagheer ...	{ Hamlets ...	11	11	...	...	6	5	...	1	17	16	...	1
Poliputs ...	{ Villages ...	45	46	1	...	5	4	...	1	50	50	...	...
	{ Hamlets ...	113	114	1	...	14	12	...	2	127	126	...	1
Total ...	{ Villages ...	1,320	1,335	15	...	257	241	...	16	1,577	1,576	...	1
	{ Hamlets ...	4,935	5,026	91	...	984	940	...	44	5,919	5,966	47	...

5.* In the course of examination of the villages and hamlets for purposes of the Imperial Census, several villages and hamlets, chiefly in the hilly tracts of Suttimungalum and Colligal, which were entered up to Fusly 1279, under the head "Uninhabited," have been found to be inhabited, and accordingly transferred to their appropriate head. Under these circumstances, and owing to some new hamlets, there is an increase of fifteen villages and ninety-one hamlets under the

head "Inhabited" as compared with the statistics of Fusly 1279. The total number of villages both inhabited and uninhabited, however, shows a decrease of one village, owing to the amalgamation above noticed.

6. The particulars concerning puttahs are given in the following memorandum:—

Fuslies.	Total number of Putt- tahs for Land Reve- nue and Miscellane- ous items.	PUTTAHS NOT RENEWED.			Renewed or fresh Puttahas issued.	Percentage of column 6 on column 2.
		Puttahas which remained alto- gether unalter- ed.	Puttahas modified by additional entries.	Total.		
1	2	3	4	5	6	7
1279...	2,23,087	1,92,536	44	1,92,580	30,507	14
1280...	2,23,339	1,24,334	36	1,24,370	98,969	44
Increase...	252	.....	.....	.....	68,462	.....
Decrease...	.....	68,202	8	68,210	.....	.....

7. The aggregate number of puttahs remained the same as in the preceding year, with the addition of a small increase of 252. A large number of 98,969 puttahs was issued a fresh during the year under report, owing chiefly to the introduction of the new survey areas into the accounts of Pulladam and Perindooray Taluqs and of part of Suttimungalum Taluq, and to the consequent necessity of renewing the old puttahs with reference to the actual area of each holding as entered in the Survey registers, and in a lesser degree to changes in holdings without production of the old puttahs where new ones of course had to be granted.

8. STATE OF THE SEASON.—The average rain-fall for the whole district from 1st April 1870 to 31st March 1871, gauged inches 24.49 or .99 less than the past year, as shown below. The rain gauges supplied by the Board in 1868 are in use, and are reported to be in good condition. The rain-fall is registered according to the instructions issued by the Government Astronomer.

		INCHES.
April	1870	0.82
May	"	1.57
June	"	3.03
July	"	1.77
August	"	3.0
September	"	3.22
		13.41
October	"	5.03
November	"	2.27
December	"	0.64
January	1871	0.76
February	"	0.54
March	"	1.84
		11.08
Total...		24.49
Total rain-fall for Fusly 1279...		25.48
Decrease...		.0.99

9. The early showers in April and May 1870 were partial and scanty, but the south-west and north-east monsoons were tolerably good, though at the end of the year, when rain was much wanted to mature the wet crops, depending on rain-fed tanks, it was deficient. On the whole, the season may be considered to have been favorable. The early cultivation of dry crops in April and May 1870 was not successful in many places for want of sufficient rain, but the later crops yielded an average return throughout the whole district. The wet cultivation under the rivers Bhowany, Cavery, Ambravatty and Auliar was generally good, and the harvest was satisfactory, but a few of the tanks under the Noyel river, and some of the rain-fed tanks, did not receive a sufficient supply of water, and consequently a portion of the lands under them was left waste, and the cultivated portions either yielded a poor return or entirely failed.

10. III. A. SANITARY CONDITION OF THE DISTRICT.—Cholera and fever were more prevalent than in the past year in all the taluqs. The number of deaths from the former epidemic was 2,913 against 827 in Fusly 1279. The total number of deaths from all causes was 23,627, or 5,964 in excess of the past year, as will be seen from the subjoined memorandum.

	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
1	2	3	4	5
<i>Natural deaths.</i>				
Cholera	827	2,913	2,086	...
Small-pox	280	236	...	44
Fever	4,084	11,192	7,108	...
All other causes... ..	11,810	8,502	...	3,308
	17,001	22,843	9,194	3,352
<i>Injuries.</i>				
Suicide and Murder	83	97	14	...
Accidents and Wounds	446	491	45	...
Snake bite or killed by wild beasts	133	196	63	...
Total...	662	784	122	...
Grand Total...	17,663	23,627	9,316	3,352
Deduct decrease...	...	...	3,352	...
Net increase...			5,964	...
Population	13,93,582	13,93,582	...	...
Ratio of death per 1,000 from all causes... ..	12.67	16.95	4.28	...
Do. per do. from cholera	5.93	2.09	1.49	...

11. The death rate of the district amounted to 16.95 per mille or 4.28 in excess of the past year, a result due to more accurate returns having been furnished by the village officials. As the Death Returns show too favourable a death rate, steps are being taken to ensure their correctness.

	Number of deaths from Cholera.
Perindooray	486
Palladam	562
Coimbatore	441
Sattimungalam	132
Dharapooram	269
Caroor	278
Pellachy	225
Oodumulpettah	65
Colligal	394
Bhowany	51
Total.	2,913

The increase in the number of deaths from Cholera was all over the district. The largest number of deaths from this epidemic was in the Pulladam Taluq and the minimum (59) was in the Bhowany Taluq. In the Taluq of Colligal, the disease was so virulent in the villages surrounding the Cusbah, that the ryots could not be prevailed upon to leave their homes and attend the Jamabundy Cutcherry to receive their Puttahs. The number of deaths from Small-pox was 236 against 280 in the past year throughout the whole district, of which 103 deaths occurred in the isolated taluq of Colligal. The Cusbah of Colligal, when I visited it, was full of children just recovering from small-pox.

12. Cattle disease prevailed more or less in all the taluqs except Colligal. The number of deaths of all descriptions of animals falling under the class "Agricultural stock" was 30,700 against 35,586 in Fusly 1279, as indicated in the annexed Table.

	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
Bullocks	5,115	4,547	...	568
Cows	3,747	3,564	...	183
Buffaloes	1,647	1,421	...	226
Sheep	25,077	21,168	...	3,909
Total...	35,586	30,700	...	4,886

13. There is, so far as I am aware, no discrimination made between old and young cattle seized with disease, and an average loss of say 33,000 head of stock, is only on an average 20 per mille upon the stock, as per last census. The loss of sheep is 28 per mille. These losses will be relatively still less, if the stock has increased in the last 5 years, as with such a small mortality, it might be expected to have done.

14. IV. PRICES OF GRAIN AND THE MEASURES ADOPTED TO ENSURE THE ACCURACY OF THESE RETURNS.—The prices of all sorts of grain were less than in the past year. The decrease ranges from 21 to 27 per cent. as shown in the Comparative Statement below. This result is due to the continued favourable character of the seasons for the last two years (Fuslies 1279 and 1280) in this and probably in other districts whence importation takes place.

	Fusly 1279.	Fusly 1280.	Decrease.	Per- centage.
	RS.	RS.	RS.	RS.
Paddy, 1st sort	229	182	47	21
Do. 2nd sort	204	162	42	21
Cholum or Javary	257	187	70	27
Cumboo or Bajera	187	149	38	20
Raggy	193	145	48	25
Horse gram	211	164	47	22

15. The annexed Table shows the average prices of cotton during the three months in which it is usually gathered. The fall of more than 30 per cent. shows that there is less demand for exportation, and is doubtless due to the revival of the American trade.

	FUSLY 1279.		FUSLY 1280.		DIFFERENCE.		PERCENTAGE.	
	Cotton with seed, per candy.	Cotton without seed, per candy.	Cotton with seed, per candy.	Cotton without seed, per candy.	Cotton with seed, per candy.	Cotton without seed, per candy.	Cotton with seed, per candy.	Cotton without seed, per candy.
	RS.	RS.	RS.	RS.	Decrease. RS.	Decrease. RS.	Decrease. RS.	Decrease. RS.
March 1871	41	139	28	95	13	44	32	32
April „	39	131	26	91	13	40	33	31
May „	38	132	26	90	12	42	32	32

16. V. RYOTS' HOLDINGS WITH CAUSES FOR THE ABANDONMENT OF TAKING LANDS.—The aggregate extent of the ryots' holdings at the commencement of the Fusly was Acres 22,45,729 assessed at Rupees 26,37,373, of which Acres 12,799 assessed at Rupees 11,645 were given up

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on Razinamah, and Acres 43,721 bearing an assessment of Rupees 58,359 were either transferred to other parties or otherwise disposed of, leaving a net area of Acres 21,89,209, assessed at Rupees 25,67,369 in the occupation of the ryots. To this must be added 1,18,149 Acres, assessed at Rupees 8,416 taken up on durkhast from Government waste and Porumboke or otherwise acquired. Thus the aggregate area in the possession of the ryots as per Settlement for Fusly 1280 is Acres 23,07,358, assessed at Rupees 26,49,785.

17. The particulars of lands given up or otherwise disposed of from the holdings of Fusly 1279 are shown in the subjoined table—

Items.	Extent.	Assessment.
	ACRES.	RS.
1. Lands resigned	12,799	11,646
2. Do. become useless or appropriated for public purposes	155	175
3. Do. sold or transferred	31,797	42,274
<i>Other Causes.</i>		
1. Transferred to Inam	23	26
2. Deficiency of measurement	51	84
3. Dry transferred to wet	45	42
4. Transferred to other taluqs	3,324	3,032
5. Do. do. villages	8,326	12,725
Total...	11,769	15,909
Grand Total...	56,520	70,004

18. Item No. 1 includes poor land not worth keeping in the puttah for more than a year, and also land taken up for a year in jungly parts. Item No. 4 under Other Causes comprises the lands of the villages transferred from Dharapoorum to Palladum, and *vice versa*. Item No. 5 arises from rectification of boundary as recommended by the Revenue Survey Department.

19. The details of increase in the ryots' holdings are given below.

No.	Items.	Extent.	Assessment.
	1	2	3
1	Lands taken up on Durkhast—	ACRES.	RS.
	From Government waste	26,428	21,363
	From Porumboke	1,788	1,863
		28,216	23,226
2	Lands acquired by purchase and transfer	31,797	42,274
3	Lands transferred from Madura District to Caroor Taluq	6	5
<i>Other Causes.</i>			
1.	Government waste lands cultivated without Durkhast.	934	639
2.	Porumboke do. do.	18	31
3.	Inam lands brought to Government assets	8	8
4.	Excess found on re-measurement	175	210
5.	Dry transferred to wet	45	258
6.	Increase of assessment ... ..	...	9
7.	Transferred from other taluqs	3,448	3,032
8.	Do. do. villages	8,356	12,724
9.	Increase in the area of holdings as found in the Survey by the Revenue Survey Department	45,146	...
	Total...	58,130	16,911
	Grand Total...	1,18,149	82,416

20. The 3rd item consists of the cultivated portions of lands transferred from the village of Vellode, in the Madura District, to Pungambadi, in the Caroor Taluq in this District, under the Board's order, dated 11th March 1871, No 1,073.

21. The first two items under the head "Other Causes" comprise Government waste and Poramboke lands, brought under cultivation without the usual Durkhast and permission, and therefore charged with prohibitory assessment under the Orders of Government, dated 4th September 1869, No. 2,507. The difference between the old survey assessment and the enhanced charge, is shown under the head Teerajasty, in Statement No. 3, 9th item. The increase in holdings found by the Revenue Survey Department is not accompanied by increase of assessment.

22. VI. ACTUAL CULTIVATION.—As will be seen from the following Table, the area of land under actual cultivation was Acres 19,28,655, assessed at Rupees 23,25,994, or Acres 12,742 assessed at Rupees 35,317 less than in the past year, owing to the deficiency of the early rains and to the want of a sufficient supply of water to certain rain-fed tanks.

	FUSLY 1279.		FUSLY 1280.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry... ..	18,60,526	17,44,071	18,49,224	17,17,573	11,302	26,498
Wet... ..	80,871	6,17,240	79,431	6,08,421	1,440	8,819
Total...	19,41,397	23,61,311	19,28,655	23,25,994	12,742	35,317

23. VII. WASTE CHARGED AND REMITTED WITH REASONS.—The extent of waste charged and remitted is shown in the following Comparative Memorandum.

	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
<i>Waste charged</i>								
Dry... ..	2,98,849	2,34,550	3,69,430	2,72,905	70,581	38,355	...	...
Wet... ..	4,335	36,265	6,123	31,842	1,788	...	...	4,423
Total...	3,03,184	2,70,815	3,75,553	3,04,747	72,369	33,932	...	...
<i>Waste remitted</i>								
Dry... ..	5	8	4	5	...	...	1	3
Wet... ..	1,143	5,239	3,146	19,039	2,003	13,800	...	...
Total...	1,148	5,247	3,150	19,044	2,002	13,797	...	...

24. The extent of waste charged was Acres 3,75,553, assessed at Rupees 3,04,747 or Acres 72,369, bearing an assessment of Rupees 33,932 in excess of the preceding Fusly. It embraces

1 Old Hookosmnamah of the District.

2 Government Order, 10th March 1860, No. 364, communicated in the Board's Circular of the 12th idem, No. 1,245.

3 Board's Proceedings, 21st June 1861, No. 3,217, paragraph 13.

4 Government Order, 7th November 1861, No. 2,133.

lands left waste under circumstances which would not warrant the grant of remission of assessment under the Rules, as well as the Punchum hissa grass lands on which one-fourth of the fixed assessment is charged, agreeably to the orders noted in the margin.

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25. The small sum of 5 Rupees remitted on dry waste, is the assessment of a piece of Puttah land from which gravel was taken by the Public Works Department for road work on the line of communication between Coimbatore and Matoopolliem, and which has not as yet been rendered fit for cultivation. The extent of waste remitted under the head "wet" was 3,150 Acres assessed at Rupees 19,044, against Acres 1,148, assessed at Rupees 5,247 in Fusly 1279. The increase is due to the deficient supply of water to certain rain-fed tanks.

26. VIII. PARTICULARS OF REMISSIONS.—The annexed abstract shows the remissions of all descriptions as compared with the previous Fusly.

Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Occasional remissions.</i>				
2. Shavy or withered crops	2,451	1,078	...	1,373
6. Kowle remissions	2,696	2,164	...	532
7. Teazgari or remissions granted to privileged classes.	429	418	...	11
8. Teerwa Cummee.				
1. On Punchum hissa grass land	42,266	40,199	...	2,067
2. On Nunjah land cultivated with dry or garden produce	23,541	26,230	2,689	...
	65,807	66,429		
9. Fussel Cummee or 2nd crop not cultivated	37,656	35,919	...	1,737
	1,09,039	1,06,008	2,689	5,720
<i>Fixed remissions.</i>				
10. Tarum Cummee to be retained in the accounts ...	661	661	...	...
Total...	1,09,700	1,06,669	2,689	5,720
Net decrease...	...	...	...	3,031

27. The remission for shavy or withered crops amounted to Rupees 1,078 against Rupees 2,451. This, owing to the deficient supply of water to certain tanks, would have been larger, had it not been for the fact that the ryots of such lands under them as were beyond the reach of the available water cultivated them with either dry or garden produce, and they were accordingly charged with a reduced assessment. For this reason, there is an increase of Rupees 2,689 in the 2nd item of Teerwa Cummee.

28. The item Cowle remission shows a decrease of Rupees 532 owing to the restriction put upon the grant of lands on Cowle tenure and to the charge of the prescribed increased rates on lands granted in previous years. The small decrease of Rupees 11 in Item No. 7 is due to the

fact that a certain Bramin who enjoyed the privilege of a remission of one-fifth of the assessment on his puttah land, was found to have allowed it to be cultivated by other than his own stock, and the indulgence has therefore been withheld. A portion of the Punchum hissa grass lands was brought under cultivation and charged with full assessment, and this accounts for the decrease in the amount of remission granted under that head.

29. A portion of those two crop lands which in last year was cultivated with a single crop has been cultivated this year with Duffasal crops and charged accordingly, hence there is a decrease of Rupees 1,737 in item No. 9.

30. IX. PARTICULARS OF LAND REVENUE, MISCELLANEOUS.—The details of Land Revenue Miscellaneous are shown in the annexed abstract:—

No.	Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Jodi on Sundry Inams (personal)	28,094	28,147	53	.....
2	Tax on trees on unassessed lands	1,019	1,000	.....	19
6	Lands cultivated but not included in the Jamabundy	7,399	3,234	.....	4,165
7	Concealed cultivation ... ..	.....	3	3	.....
9	Cultivation of Porumboke lands	11,226	4,959	.....	6,267
12	Grazing tax or Grass rent	1,400	1,341	.....	59
16	Collections from Village Service Inams of vacant offices	415	921	506	.....
17	Revenue from sequestered Inams	313	322	9	.....
20	Do. on boundary lands in dispute	12	27	15	.....
29	Rent on Palmyra trees	12,347	12,428	81	.....
39	Do. on fruit trees	864	863	.....	1
40	Commission on the sale of distrained pro- perty attached for arrears of land revenue	1	4	3	.....
41	Commission on private estates under Cir- kar management	192	147	.....	45
43	Revenue fines	2,370	952	.....	1,418
45	Excess collections over the demand	45	97	52	.....
46	Water-tax on Zemindary Inam etc. lands.	2,298	2,377	79	.....
47	Quit-rent on Bungalows and compounds	311	535	24	.....
51	Other Items	1,011	3,772	2,761	.....
	Total...	69,317	60,929	3,586	11,974
	Net decrease...	.....	.....	.....	8,388

31. The increase of Rupees 53 in Item No. 1 is owing partly to the charge of quit-rent on certain Inam lands released from temporary attachment, and partly to that portion of the assessment on certain lands recently allotted for the pay of village establishment which is in excess of the prescribed amount of pay being credited to the head of quit-rent under the orders of the Board of Revenue.

32. A great portion of the Government waste and Porumboke lands which were cultivated last year without the usual durkhast and permission and therefore charged with prohibitory assessment, under Orders of Government, dated 4th September 1869, No. 2,067, has been given up this year, hence the decrease in Items Nos. 6 and 9. The increase of Rupees 2,761 in Item No. 55, is chiefly in consequence of the rent due for the past 15 years on C. class lands, made over to Railway Department, having been recovered and credited to account during Fusly 1280.

33. X. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, SUCH AS SUGAR-CANE, COTTON AND INDIGO.—The area of land cultivated with sugar-cane and cotton, shows an increase of 589 and 20,830 Acres respectively, as will be seen from the Statement below. The still rising prices of

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cotton, which obtained at the beginning of the Fusly led doubtless to the extension of the cultivation:—

Items.	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane...	2,002	13,576	2,591	16,324	589	2,748	.....	..
Cotton...	1,21,288	1,29,029	1,42,118	1,47,382	20,830	18,353	.....	...
Indigo ...	.....	...	8	9	8	9	.....	...
Total...	1,23,290	1,42,605	1,44,717	1,63,715	21,427	21,110	.....	...

34. XI. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF THE LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR AND ALSO THE RESULT OF THE REVISION OF ASSESSMENT.—A comparative abstract of the settlement drawn up according to Form A prescribed in the Board's Circular Memorandum of the 14th August 1866, No. 787, is appended:—

Items.	LAST FUSLY.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry ...	21,59,375	19,78,621	22,18,654	19,90,477	59,279	11,856	...	...
Wet ...	85,206	6,53,505	85,554	6,40,263	348	...	...	13,242
Total...	22,44,581	26,32,126	23,04,208	26,30,740	59,627	...	...	1,396
<i>Add</i>								
Second crop assessment	359	...	396	...	37	...	...
Additional do.	7,301	...	3,737	...	...	...	3,564
Water-tax	9,000	...	9,435	...	435	...	...
Road Fund	1,00,070	...	1,00,490	...	420	...	...
Village Service Fund...
Total...	...	27,48,856	...	27,44,798	...	...	...	4,058
<i>Deduct Remissions</i>								
Road Fund	1,00,070	...	1,00,490	...	420	...	...
Village Service Fund...
Other remissions as particularized in Statement No. 4	1,09,700	...	1,06,670	...	...	...	3,030
Total...	...	2,09,770	...	2,07,160	...	...	...	2,610
Remaining Balance...	...	25,39,086	...	25,37,638	...	...	...	1,448
Add Miscellaneous items	69,317	...	60,929	...	...	...	8,388
Total...	...	26,08,403	...	25,98,567	...	...	...	9,836
<i>Add</i>								
Poliput Peishench	27,691	...	27,691	...	...	...	...
Shrotriem jodi	3,418	...	3,418	...	...	...	...
Sales of land and redemption of land tax etc	28	...	2,494	...	2,466	...	...
Grand Total...	...	26,39,540	...	26,32,170	...	...	...	7,370

35. Under the head "Miscellaneous Items," there is a deficiency of Rupees 8,388 owing to some of the Government waste and Poramboke lands, which were cultivated last year, without the usual Durkhast and permission, and therefore charged with prohibitory assessment, having been relinquished this year. A portion of this decrease has been made up by an increase of Rupees 2,466 under the head "Sales of land" being the amount realized during the year under report on account of lands sold on the Annamalais in previous years under the Waste Land Rules of 5th March 1863, No. 476. On the whole, the aggregate demand of land revenue including Shrotriem Jodi and Poli-

put Peishcush shows only a comparatively small decrease of Rupees 7,370 below that of Fusly 1279. It is however in advance of the average revenue of the past ten years by Rupees 1,53,625 as indicated below:—

					RS.
Fusly	1270	...	...	...	22,31,972
"	1271	...	...	...	22,63,298
"	1272	...	...	...	25,45,809
"	1273	...	...	...	26,25,761
"	1274	...	...	...	24,24,998
"	1275	...	...	...	24,74,892
"	1276	...	...	...	25,88,029
"	1277	...	...	...	23,04,363
"	1278	...	...	...	25,86,796
"	1279	...	...	...	26,39,540
					<u>24,785,458</u>
	Average ..				24,78,545
	Fusly 1280..				26,32,170
	Increase ..				<u>1,53,625</u>

36. A Statement showing the Ayacut and cultivation of wet lands under the several sources of irrigation is annexed, agreeably to the instructions contained in para. 4 of the Board's Circular Memorandum, dated 14th August 1866:—

[illegible]

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37. As directed in Clause 5 of para. 4 of the Board's Memorandum of the 14th August 1866, a Statement showing the number of ruined tanks made over to private individuals is submitted:—

[illegible]

38. There were ten tanks made over to private individuals up to Fusly 1279, of which one (Chennumpetty) was given up at the beginning of Fusly 1280, as reported in para. 40 of Mr. Sullivan's Settlement report, dated 31st August 1870, No. 205. The remaining number of tanks in the possession of the Durkhasdars is 9, as shown in the foregoing memorandum, of which Nos. 1, 2, 4, 6, 7 and 8 pay the stipulated amount of assessment on the extent of land granted to the applicants. As stated in last year's report, the parties who took up the tanks Nos. 3 and 5, having complained that there was a deficiency in the registered area of the land made over to them, a correct measurement of the same was ordered. It has not as yet been completed, and pending the result thereof, no assessment has been charged on the land under No. 3, the same not having been cultivated, while in regard to the land under No. 5, only such portion as has been cultivated, has been charged.

39. Adverting to No. 9, I have to state, that the terms of the original agreement having been modified under the Orders of the Board of Revenue, dated 8th September 1870, No. 5,644 A, such portion of the land as has been rendered fit for wet cultivation, has been charged with the prescribed assessment of Rupees 2-8-0, per acre, the remaining portion being charged with Poonjah assessment as sanctioned by the Board.

Board's Proceedings 17th June 1864, No. 3,724.
Do. 13th July 1864, No. 3,355.
Do. 10th May 1865, No. 2,379.

NOTE.—Almost entirely poor dry soils reduced from an average of Rupee 1 to 11 Annas, per acre.

40. The result of the revision of assessment made under the orders noted in the margin, is shown in the annexed memorandum from which it will appear that an area of 37,007 Acres* assessed at Rupees 25,273 according to the revised rates, which, but for the reduction, would

have remained waste in consequence of over-assessment, has been gradually brought under cultivation:—

Items.	Extent of land.	Amount of original assessment.	Deduct reduction.	Net assessment.
	ACRES.	RS.	RS.	RS.
Total extent of waste land on which reduction of assessment was made...	78,152	85,031	25,144	59,887
• Deduct waste to be taken up hereafter ...	41,145	47,992	13,378	34,614
Remainder taken up by the ryots up to Fusly 1279 ...	36,630	36,594	11,539	25,055
In Fusly 1280 ...	377	445	227	218
Total immemorial waste brought under cultivation...	37,007	37,039	11,766	25,273

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41. **SUNDRY SOURCES OF REVENUE.**—The revenue from sundry sources shows a net increase of Rupees 16,494.—*Vide* particulars below:—

Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	92,920	2,86,270	.....	6,650
Miscellaneous	641	537	.....	104
Total...	2,93,561	2,86,807	.....	6,754
Court Fees Stamps	14,040	79,050	.....	.....
General Stamps	1,32,960	58,221	.....	.....
	1,47,000	1,37,271	.....	9,729
Miscellaneous	140	2,150	2,010	.....
Total...	1,47,140	1,39,421	.....	7,719
Income-tax	40,239	71,576	31,337	.....
Miscellaneous	418	48	.....	370
Total...	40,657	71,624	30,967	.....
Grand Total...	4,81,358	4,97,852	16,494	.....

42. Fusly 1280 was the second year of the triennial lease of the Abkarry farms. The original renter of the Caroor Taluq having failed to pay his kists, his farm was re-sold from 1st April 1870, at a loss of Rupees 8,860, per annum, as reported in Mr Sullivan's letter of the 19th March 1870, No. 58, whereby there is a decrease of Rupees 6,650 in the demand of the District.

43. The decrease of Rupees 9,729, under Stamps, arises from the reduced rates of duty both for General and Court Fees Stamps, under Acts XVIII. of 1869 and VII. of 1870, and the increase of Rupees 2,010 on account of Miscellaneous is due to the amount of penalty recovered by the Courts on unstamped or insufficiently stamped documents being credited to the head of "Stamps" instead of to "Law and Justice" as in the preceding Fusly.

44. Under the head of Income-Tax, there is an increase of Rupees 30,967, owing to the rate of tax which was $1\frac{1}{2}$ per cent. of the Income in 1869-70 having been raised to $3\frac{1}{2}$ per cent. under Act XVI. of 1870.

45. **XIII. ABSTRACT SHOWING THE REVENUE BOTH FROM LAND AND SUNDRY SOURCES OF REVENUE IN COMPARISON WITH THE PRECEDING YEAR.**—The aggregate revenue both from Land and Sundry sources amounts to Rupees 31,30,022 or Rupees 9,124 over and above that of the past year, as exhibited in the annexed abstract.

Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	26,39,540	26,32,170	...	7,370
Sundry sources... ..	4,81,358	4,97,852	16,494	...
Total...	31,20,898	31,30,022	9,124	...

46. XIV. REMARKS ON SEVOYJUMMAH AND INTEREST ACCOUNT.—The Sevoyjummah or Miscellaneous items under each major head of Revenue has already been noticed, and no further information need be given here. The interest recovered on arrears of revenue amounted to Rupees 1,862 as shown below:—

	RS.
On arrears of Land Revenue... ..	1,043
On do of Abkarry Revenue	829
Total...	1,862

47. XV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE.—The following abstract shows the Demand, Collection and Balance of all sources of revenue:—

Items.	Demand for Fusly 1289.	COLLECTIONS AND REMISSIONS WITHIN THE FUSLY.			Balance at the end of the Fusly.	SUBSEQUENT COLLECTIONS AND REMISSIONS UP TO 31st JULY 1874.			Balance
		Collections.	Remissions.	Total.		Collections.	Remissions.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>									
Poliput Peisicush	27,691	27,010	...	27,010	681	471	...	471	210
Shotriem Jodi	3,418	2,492	...	2,492	926	926	...	926	...
Ryotwar... ..	25,37,638	23,80,619	...	23,80,619	1,57,019	98,163	...	98,163	58,856
Miscellaneous... ..	60,929	52,070	...	52,070	8,859	4,923	...	4,923	3,936
	25,98,567	24,32,689	...	24,32,689	1,65,878	1,03,086	...	1,03,086	62,792
Add sales of Land and redemption of Land Tax ...	2,494	2,494	...	2,494	...	...	...	...	...
Total Land Revenue...	26,25,170	24,64,688	...	24,64,688	1,67,485	1,04,488	...	1,04,488	63,002
<i>Sundry Sources.</i>									
Abkarry Revenue... ..	2,86,807	2,53,480	...	2,53,480	33,327	20,722	...	20,722	12,605
Income Tax	71,624	71,181	18	71,199	425	46	...	46	379
Stamp Revenue	1,39,421	1,39,421	...	1,39,421	...	...	...	...	...
Total Sundry sources...	4,97,852	4,64,082	18	4,64,100	33,752	20,768	...	20,768	12,984
Grand Total...	31,30,023	29,28,767	18	29,28,785	2,01,237	1,25,251	...	1,25,251	75,986

48. Of the balance of Rupees 63,002 under the head of Land Revenue, Rupees 34,287 are reported to have since been recovered, and measures are in progress for the realization of the remaining sum. The balance of Rupees 12,605, under the head of Abkarry, has since been reduced to Rupees 1,375 and the remaining amount is due by the Renters of Perindooray and Bhowany, and steps are being taken for its recovery. Out of the 379 Rupees under the head of

Income Tax, Rupees 276 have already been recommended to be written off the accounts, and arrangements are being made for the early disposal of the outstanding balance.

49. XVI. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The arrears at the beginning of the year amounted to Rupees 1,69,416, of which Rupees 1,61,679 were recovered within the Fusly, and Rupees 3,574 were written off the accounts, making in all Rupees 1,65,253, and leaving a balance of Rupees 4,163 at the close of the year. Of this sum, Rupees 178 have since been collected, and the net amount of arrears still outstanding is Rupees 3,985. For particulars of items, see abstract Statement below.

Items.	Arrears at the beginning of the Fusly.	COLLECTIONS, ETC., WITHIN THE FUSLY.			Balance at the end of the Fusly.	Subsequent Collections up to 31st July 1871.	Balance.
		Collections.	Remissions.	Total.			
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Poliput Peishcush	681	681	...	681	...	...	...
Shotriem Jodi	702	702	...	702	...	...	...
Ryotwar... ..	1,18,877	1,12,020	3,393	1,15,413	2,964	10	2,954
Miscellaneous	17,202	16,275	18	16,293	909	10	899
Total...	1,35,779	1,28,295	3,411	1,31,706	3,873	20	3,853
Total Land Revenue...	1,36,962	1,29,678	3,411	1,33,089	3,873	20	3,853
<i>Sundry Sources.</i>							
Abkarry... ..	32,216	31,953	...	31,953	263	158	105
Income-Tax	238	48	163	211	27	...	27
Total...	32,454	32,001	163	32,164	290	158	132
Grand Total...	1,69,416	1,61,679	3,574	1,65,253	4,163	178	3,985

50. The demand of arrears on account of "Ryotwar" and "Miscellaneous" Items as entered in the foregoing abstract, is in excess of the sums shown in the accounts of Fusly 1279, as the outstanding balance at the end of that year, by Rupees 228 and 139 respectively, as shown below. This difference is owing to the arrears of Nullampolliem village, which was

	Ryotwar.	Miscellaneous.
	RS.	RS.
Balance of current revenue of Fusly 1279, as entered in the report of that year	1,14,635	16,951
Balance of arrears up to Fusly 1278, as entered in the Jamabundy report of Fusly 1279	3,514	112
Total...	1,18,149	17,063
Arrears as entered in the foregoing memorandum	1,18,377	17,202
Excess...	228	139

transferred from Madura to this District, being entered in the accounts of this Collectorate for the Fusly under report, as suggested by the Collector of Madura, from whose accounts they have been struck off.

51. The balance of 105 Rupees, under the head of Abkarry, has since been recovered and the 27 Rupees under Income Tax, have already been recommended to be struck off the accounts.

52. Of the balance of Rupees 3,853 under the head of Land Revenue, Rupees 580 are recoverable, and Rupees 1,150 doubtful making in all Rupees 1,730. The remaining portion (Rupees 2,123) is considered irrecoverable, as will be explained in its proper place.

53. XVII. COMPARATIVE ABSTRACT OF COLLECTIONS WITH REASONS FOR FLUCTUATIONS.—The collections of all sources of revenue, both arrears and current, are shown in the following comparative abstract:—

Items.	LAST FUSLY.			PRESENT FUSLY.			In-crease.	De-crease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary or Poliput ...	402	27,010	27,412	681	27,010	27,691	279	...
Shotriem Jodi... ..	703	2,716	3,419	702	2,492	3,194	...	225
Ryotwar... ..	1,26,484	24,24,451	25,50,935	1,12,020	23,80,619	24,92,639	...	58,296
Miscellaneous	6,829	52,366	59,195	16,275	52,70	68,345	9,150	...
Total...	1,33,313	24,76,817	26,10,130	1,28,295	24,32,689	25,60,984	...	49,146
Sales of Land and redemption of Land-Tax.	...	28	28	...	2,494	2,494	2,466	...
Total Land Revenue...	1,34,418	25,06,571	26,40,989	1,29,678	24,64,685	25,94,363	...	46,626
<i>Sundry Sources.</i>								
Abkarry... ..	15,961	2,61,345	2,77,306	31,953	2,53,480	2,85,433	8,127	...
Income-Tax... ..	...	40,327	40,327	48	71,181	71,229	30,902	...
Stamps ... ..	...	1,47,140	1,47,140	...	1,39,421	1,39,421	...	7,719
Total...	15,961	4,48,812	4,64,773	32,001	4,64,082	4,96,083	31,310	...
Grand Total...	1,50,379	29,55,383	31,05,762	1,61,679	29,28,767	30,90,446	...	15,316

54. The decrease of Rupees 46,626, under the head of Land Revenue Collections, is partly due to the fact that the arrears outstanding at the beginning of the Fusly, were less than in the preceding year, and partly to the attendance of the village officials at the Jamabundy Cutcherry for a longer period than usual in the taluqs of Perindooray, Pulladum and Suttimungalum, in consequence of the introduction of the survey areas, which in some degree retarded the collections of the current revenue.

55. The increase of Rupees 8,127 under the head of Abkarry arises from the arrears at the commencement of the year being larger than in the preceding Fusly. The increase of Rs. 30,902 under Income Tax is owing to the increased amount of demand, under Act XVI. of 1870. The decrease under Stamps (Rupees 7,719) is in consequence of the reduced rates of duty on General and Court Fees Stamps, under Acts XVIII. of 1869, and VII. of 1870.

SETTLEMENT REPORT OF

56. XVIII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS.—The arrears which are considered irrecoverable from causes detailed below amount to Rupees 2,123, and I beg to recommend that the sanction of Government be obtained for writing off the same from the accounts:

	Fusly 1277.	Fusly 1278.	Fusly 1279.	Total.
	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>				
Arrears outstanding against deceased Ryots after deducting the amount realized by the sale of their property. { Ryotwar ... ..	...	...	71	71
{ Miscellaneous ... ..	...	...	...	...
Total...	...	...	71	71
Do. do. against absconded Ryots { Ryotwar ... ..	...	...	280	280
{ Miscellaneous ... ..	...	...	12	12
Total...	...	...	292	292
Do. do. against Pauper Ryots { Ryotwar	35	45	811	891
{ Miscellaneous ... ..	...	5	36	41
Total...	35	50	847	932
Arrears outstanding from other causes. { Ryotwar ... ..	...	...	182	182
{ Miscellaneous ... ..	...	...	646	646
Total...	...	...	828	828
Total. { Ryotwar	35	45	1,344	1,424
{ Miscellaneous ... ..	...	5	694	699
Total...	35	50	2,038	2,123

57. Of the sum of Rupees 828 shown as the "Arrears outstanding from other causes," Rupees 117 are the assessment charged for Fusly 1279, on 50 out of the 56 Bullahs of Jungle land, which Ramasamy Moodelliar of Chittoor, gave up to the Forest Department at the foot of the Anamalai Hills, as reported in paragraph 9 of Mr. Sullivan's letter, dated 22nd April 1870, No. 83, embodied in the Board's Proceedings of 23rd May 1870, No. 3,529, and the remaining sum of Rupees 711, is the erroneous charge made by the Village Curnums in the taluqs of Caroor and Perindooray, as per detailed Statement forwarded with the Acting Collector's letter of 24th October 1870, No. 252, and which, the Board in their Official Memorandum of 7th November 1870, No. 1,331, ordered to be included in the Jamabundy Report of Fusly 1280.

58. XIX. IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.—The irrecoverable arrears struck off the accounts during the year under review amount to Rupees 3,592, as hereunder shown:—

Amount sanctioned in the Proceedings of Government, dated 3rd April 1871, No. 618.	RS.	RS.
<i>Land Revenue.</i>		
Ryotwar... ..	3,393	
Miscellaneous... ..	18	
		3,411
<i>Income Tax.</i>		
As per sanction of the Board of Revenue, dated 9th July 1870, No. 4,775.	66	
As per do. dated 29th August 1870, No. 5,490.	72	
As per do. dated 8th March 1871, No. 759.	14	
Erroneous double charge made by certain Tahsildars and remitted by Appellate Officers on appeal, under the provisions of Act XVI. of 1870	29	
		181
Total...	...	3,592

59. XX. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED.—In 382 cases, processes were issued for the recovery of arrears, amounting to Rupees 3,718. The estimated value of the property attached, both real and personal, amounted to Rupees 3,199. The value of the property actually sold was Rupees 1,156 as will be seen from Enclosure A. to Statement No. 8. The most numerous defaulters, 150, were in Colligal, a squatter class, owing about Rupees 3 each. The heaviest defaulters 91, were in Caroor, who owed an average of nearly Rupees 20.

60. XXI. CHARGES.—The charges of the Revenue Department amounted to Rupees 1,79,144, or Rupees 808 in excess of the past year, as shown below:—

No.	Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
	<i>Land Revenue.</i>	RS.	RS.	RS.	RS.
1	Refunds of Revenue	327	396	69	...
	<i>Salaries and Expenses.</i>				
2	Collectors' salaries... ..	53,273	57,031	3,758	...
3	Tent and House-rent allowances... ..	6,920	7,249	329	...
4	Huzoor and Taluq Establishments ..	99,424	97,299	...	2,125
5	Saderward... ..	1,584	1,419	...	165
6	Medical Charges	799	960	161	...
7	Contingencies	11	70	59	...
8	Miscellaneous	5,550	5,282	...	268
	Total...	1,67,561	1,69,310	1,749	...
9	Abkarry Charges... ..	241	33	...	208
10	Stamps... ..	7,092	7,763	671	...
11	Income-tax	3,115	1,642	...	1,473
	Grand Total..	1,78,336	1,79,144	808	...

61. The increase in Item No. 2, is due to the fact that during the fusly under report, the salary of the Collector was disbursed for eleven months, whereas in Fusly 1279, it was paid only for nine months. The decrease in the Huzoor and Taluq Establishments is in consequence of the post of the Huzoor Sheristadar and English, Head Clerk having been vacant for a portion of the year. The Medical Subordinate attached to the Sub-Collector's office, drew his pay as 3rd Class Hospital Assistant, at 25 Rupees, per month, for nine months, and at 40 Rupees for three months, as 2nd Class Assistant in Fusly 1279, whereas in Fusly 1280, he drew at the latter rate for the full year. This accounts for the increase in Medical Charges. The increase in the Stamp Charges arises from the payment of carriage hire for a large supply of General and Court Fees Stamps received from Madras and forwarded to the taluqs. In Fusly 1279, a large amount of Income-tax was refunded. The refunds during the year under report were comparatively small, hence the decrease in Item No. 11.

62. XXII. EXAMINATION OF THE VILLAGE AND TALUQ ACCOUNTS.—On examination of some of the village and taluq accounts, it appeared that corrections, interlineations and erasures were made from want of care in original transcription, and I have issued a Circular to the effect that every alteration in any account, either in words or figures, should be initialed by the party making the same. In many places the village accounts are not as complete as they ought to be, and wherever mistakes and shortcomings have been discovered, the Curnums concerned have been duly warned.

63. XXIII. BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—All lands acquired by public servants by purchase, gift or inheritance or by Durkhast from Government waste, are duly entered in an annual rough Statement, which I have inspected, and all relinquishments are noted therein. An abstract of the transactions for Fusly 1280, is appended.

SETTLEMENT REPORT OF

I have directed the introduction of a permanent printed book form of Puttah Register for such lands, which will give the information in a more brief, but more definite form, than that now kept:—

	HUZOOR SERVANTS.			TALUQ SERVANTS.			TOTAL.		
	No.	Acres.	Assess-ment.	No.	Acres.	Assess-ment.	No.	Acres.	Assess-ment.
<i>Lands relinquished or struck off the Register.</i>			RS.			RS.			RS.
In this district	8	247	726	35	665	1,752	43	912	2,478
In other districts... ..	...	...	...	...	...	...	...	...	...
Total...	8	247	726	35	665	1,752	43	912	2,478
<i>Lands acquired.</i>									
In this district	4	21	52	28	415	1,003	32	436	1,055
In other districts... ..	1	132	141	2	41	65	3	173	206
Total...	5	153	193	30	456	1,068	35	609	1,261

64. XXIV. WORKING OF THE RULES FOR THE SALE OF UNASSESSED WASTE LANDS.—Half an acre of land at Pollachy was sold under these Rules for Rupees 22. The aggregate amount credited under the head "Sales of Land and redemption of Land-tax" is Rupees 2,494, of which, deducting the above sum of 22 Rupees, the remainder is the amount recovered on account of the balance due on lands sold on the Anamalay Hills in previous years.

65. XXV. SUB-DIVISION OF LIABILITY OF SHARE-HOLDERS IN ENFRANCHISED WHOLE INAM VILLAGES TO PAYMENT OF ASSESSMENT.—There were no cases in which the permission accorded in the Board's Standing Circular No. 15 of 1868, was taken advantage of by the Inamdars during the year under report.

66. XXVI. WATER-TAX LEVIED ON INAM LANDS.—Adverting to the Board's Proceedings of the 31st March 1869, No. 2,070, a sum of 2,930 Rupees was levied as water-tax on Inam lands, as shown below, for Government water used for cultivation:—

	RS.
For water used for raising a 2nd crop on a single crop wet land...	177
For water used for cultivating dry Inam lands with wet or dry crops	2,753
Total as shown in Statement No. 5...	2,930
This is in excess of the amount levied in Fusly 1279, by Rupees 83:—	
	RS.
Fusly 1279... ..	2,847
Fusly 1280... ..	2,930
Increase...	83

67. XXVII. RETURN OF AGRICULTURAL STATISTICS.—The accounts of two taluqs have not as yet been received. Orders have been sent for their speedy transmission, and as soon as they are received, the general abstract will be prepared and submitted to the Board.

68. XXVIII. REPORT OF THE SUB-COLLECTOR.—The report of the Acting Sub-Collector, Mr. Rest, on the Settlement of the taluqs of his division is herewith forwarded.

69. XXIX. REMARKS ON THE CONDUCT OF SUBORDINATE OFFICERS has been generally satisfactory.

COIMBATORE,
3 1st August 1871.

(Signed) A. WEDDERBURN,
Collector.

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GOIMBATORE,

31st August 1871.

(Signed) A. WEDDERBURN,

Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the Jamabundy Report for Fusly 1280, together with the prescribed Statements.

2. The settlement was made by me at the places specified below :—

Taluqs.	Places.
Caroor	Caroor and Paramutty.
Dharapoorum	Dharapoorum and Konghiem.
Oodoomulpettah	Oodoomulpettah.

3. At the beginning of the year, there were 255 villages and 1,818 hamlets; of these Alagoomalay and Periapolliem with 9 hamlets, were transferred from the Dharapoorum Taluq to Pulladum, and Jammareddipallaiyam, a village of the Pulladum Taluq with its 4 hamlets, was transferred during the Fusly to the Dharapoorum Taluq.—*Vide* Proceedings of the Board of Revenue, dated 5th March 1868, No. 1,581. Consequently the number of villages and hamlets in the Sub-division as they now stand, is as follows:—

Taluqs.	VILLAGES.		HAMLETS.	
	Fusly 1272.	Fusly 1279.	Fusly 1278.	Fusly 1279.
Dharapoorum	83	82	972	967
Caroor	83	83	691	691
Oodoomulpettah	89	89	155	155
Total...	255	254	1,818	1,813

SETTLEMENT REPORT OF

4. The subjoined Statement shows the particulars of Puttahs for the year.

Total number of Puttahs for Fusly 1279	53,914
Deduct Puttahs cancelled on account of relinquishment, and transfer of lands, etc., etc.	693
Remainder...	53,221

Of these—

Puttahs remaining unaltered...	49,273
Do. altered and re-issued	3,948
	53,221
Add Puttahs newly issued...	885
	54,106

5. The Rain-gauges in the three taluqs of the Sub-Division are all in good condition, and the Accounts properly kept.

The subjoined Statement shows the rain-fall in the Kasbah Station of each Taluq.

Months.		DHARAPOORUM.		CAROOR.		OGDOOMULPETTAH.	
		Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April	1870.....	...	67	...	2½	...	79
May	" .....	...	25	...	...	...	57½
June	"	2	...	5	11	2	87
July	" .....	...	...	...	40	...	80
August	"	3	23	7	70	1	74
September	"	3	87	3	36	...	20
October	"	1	36	6	20	2	68
November	"	2	71	3	56	2	20
December	" .....	...	58	...	55	...	65
January	1871.....	...	47	...	64	...	...
February	" .....	...	46	...	73	...	80
March	"	4	23	...	20	2	92
		19	83	28	47½	16	22½

6. The season was good and favourable during the year and there was sufficient rain for agricultural purposes in the Sub-division Taluqs. The Punjab and Garden lands yielded average crops.

In the Cauvery and Amravati rivers there were regular freshes and full Nunjah crops were realized from lands dependent on channels taken from these two rivers.

The tank in the village of Kattankani, in Dharapoorum Taluq, received but a small supply of water between September and November from the Noyel. With regard to this tank, the Range Officer writes "of late years, the supply of water in the Noyel river has been very scanty, and as the Kattankani Anicut is the last of a very large number of Anicuts on that river, its supply is precarious." An estimate is now under preparation for repairing this tank and its supply channel; if after the proposed repairs have been done, it is found that the supply of water in the tank is not sufficient for irrigating the whole of the existing Ayacut, recommendation will be made for entering as Punjab the portion found to be unirrigable.

During the past Fusly, only those lands that were first cultivated yielded a moderate return, while the crops on lands, the cultivation of which was begun at a later period, altogether withered away for want of a sufficient supply of water.

The eight tanks in the village of Dudinattam, in the Oodoomulpettah Taluq, got their supply of water from the Dalli channel into which the water of a jungle stream called the Tennalar is diverted by means of an anicut. In September 1870, a breach occurred in this Anicut. It was at once repaired; but in the following month, an unexpectedly heavy fresh came down and washed away a large portion of the anicut adjoining that which had been recently repaired. The whole work has now been put into thorough repair, and there is reason to hope the anicut is now secure from any danger of being breached for some years to come. In consequence of the breaches that occurred in September and October, the tanks were deprived of their usual supply of water till December. The water received in seven of the tanks previous to the breach of the anicut sufficed for the cultivation of a limited area, and after the anicut had been repaired, only four of the tanks received a further and scanty supply in January. Hence the cultivation was limited to such lands as could obtain an additional supply of water from wells.

The four rain-fed tanks of the Caroor Taluq, two of which are in the village of Uppidimangalam and the other two in Velliyanai, received only a partial supply of water this year.

7. The sanitary condition of the Sub-division was good, notwithstanding an increase in the number of recorded deaths from Cholera, in the Dharapoorum and Caroor Taluqs, as shown in the annexed Statement :—

Taluqs.	Last Fusly.	Present Fusly.	Increase.	Decrease.
Dharapoorum	75	116	41	.....
Caroor	18	134	116	.....
Oodoomulpettah ...	98	36	.....	62
	191	286	157	62

8. Cattle disease prevailed in all the three taluqs and is said to have been the cause of death in the case of 9,043 animals. From the subjoined Statement it will be seen that the number of animals said to have thus died during the previous Fusly, exceeded the number of deaths in Fusly 1280 by 1,588 :—

Taluqs.	Cows, bullocks and buffaloes.	Sheep.	Total.
Dharapocrum	415	1,178	1,593
Caroor	1,159	3,893	5,052
Oodoomulpettah	1,198	1,200	2,398
Total...	2,772	6,271	9,043
Fusly 1279	3,046	7,585	10,631
Decrease...	274	1,314	1,588

SETTLEMENT REPORT OF

9. From the following Comparative Statement which gives the average prices of the different kinds of grain, it will be seen that there has been a further fall of the price in each case :—

Grain.	Fusly 1278.	Fusly 1279.	Fusly 1280.	COMPARISON BETWEEN FUSLY 1279 AND FUSLY 1280.					
				Increase.			Decrease.		
				RS.	A.	P.	RS.	A.	P.
Paddy	241 10 11	229 3 7	189 14 1	...	...	...	39	5	6
Cholam	314 14 1	271 5 1	201 0 10	...	...	...	70	4	3
Cambu	230 11 4	188 6 0	154 6 5	...	...	...	33	15	7
Raggi	232 5 5	207 11 4	149 12 10	...	...	...	57	14	6
Horse-gram	296 4 5	233 6 10	171 12 5	...	...	...	61	10	5

10. The ryots' holdings and cultivation are shown in Statement No. 3 and its Enclosure A, from which it will be seen that in the ryots' holdings there is a net increase of Acres 2,365, assessed at Rupees 2,059, when compared with last Fusly as shown below:—

	Fusly.	Acres.	Assessment.	
			RS.	A. P.
Fusly 1279	7,69,117 8 0	7,92,035	6 8
Fusly 1280	7,71,482 11 2	7,94,095	3 6
Increase...		2,365 3 2	2,059	12 10

11. The particulars of lands deducted under the head "given up" in Enclosure A. are given in the following memorandum :—

No.	Items.	Extent.	Assessment.	
			RS.	A. P.
1	Lands resigned	189 3 1	161	5 10
2	Lands sold or transferred	13,833 15 2	16,719	1 3
3	Lands become useless or appropriated for some public purpose	92 9 3	115	0 5
4	Deficiency of measurement	6 8 2	15	13 9
5	Transferred to Nunjah	8 5 2	6	4 5
6	Lands transferred from one village to another	277 7 1	178	7 2
7	Lands transferred from one taluq to another	1,842 0 0	1,682	6 11
	Total..	16,250 1 3	18,878	7 9

Items Nos. 1, 2, 4 and 5 are of usual occurrence and call for no remark.

Of Item No. 3, Acres 59-4-2, assessed at Rupees 40-12-8, were taken up for roads; Acres 2-2-1, assessed at Rupees 3-4-10, for the new Taluq Katcheri at Oodoompettah; Acres 6-4-1 assessed at Rupees 7-9-2 were transferred to Poramboke as village site.—Vide Board's Proceedings, No. 5,304, dated 15th August 1870, and No. 4,163, dated 15th June 1870. The rest of the land in this item was inundated and thus rendered unfit for cultivation.

Item No. 6 consists of lands transferred from one village to another in the same taluq under the authority conveyed in Board's Proceedings marginally noted.

No. 1,176, dated 22nd February 1869.

" 168, " 12th January 1871

" 303, " 21st do "

In Item No. 7 are included the lands of Alagoomalay and Periapolliem which, as already stated in paragraph 3 above, have been transferred from the Dharapoorum Taluq to Pulladam.

12. The details of lands "taken up" are as follows:—

No.	Items.	Extent.	Assessment.		
			RS.	A.	P.
1	Lands taken up on Darkhast	2,081 0 2	1,751	13	1
2	Lands purchased or obtained by transfer	13,833 15 2	16,719	1	3
3	Poramboke lands brought under cultivation	1,141 7 2	1,127	3	8
4	Excess found on measurement	51 10	96	15	2
5	Punjab transferred to Nunjah	8 5 2	56	0	10
6	Lands transferred from one village to another	277 7 1	178	7	2
7	Lands transferred from one taluq to another in the district	1,215 7 2	995	6	9
8	Lands transferred from Vellodu, in Dindigul Taluq, Madura District, to Pungambadi, in Caroor Taluq, Coimbatore District.— <i>Vide</i> Government Order, dated 21st February 1871, No. 324... ..	5 15 1	5	6	3
9	Increase of assessment ... ..	.....	7	14	5
		18,615 5 1	20,938	4	2

Of these, Item No. 9 "Increase of assessment" is the only one calling for remark. The amount in question is Rupees 7-14-5; of this, Rupees 4-12-7 is the additional charge on certain Nunjah land hitherto irrigated by means of Pacottahs (in consequence of their situation on a high level) but this year irrigated by running water, and consequently assessed at the full Nunjah rate; the remaining amount (Rupees 3-1-10) is the additional charge on certain Nunjah lands, which according to the Paimaish accounts are assessed as such, but by mistake have hitherto been assessed at a reduced rate.

13. The actual extent of cultivation as compared with that of last Fusly, exhibits a decrease of Acres 20 and an assessment of Rupees 11,748, as shewn below:—

		Fuslis.	Acres.	Assessment.		
				RS.	A.	P.
Fusly	1279	...	6,04,367	6,65,963	12	11
"	1280	...	6,04,347	6,54,215	4	9
		Decrease	20	11,748	8	2

14. From the above Enclosure A. it will be seen that waste lands charged this year amount to Acres 1,66,173, assessed at Rupees 1,35,086, but a portion of this, amounting to Acres 34,051 assessed at Rupees 25,375, is held as Ayan or Panjam Hissa Grass on payment of one-fourth of the full assessment. The remaining Acres 1,32,122 bearing an assessment of Rupees 1,09,711 were uncultivated under circumstances not warranting remission of assessment; they are therefore charged at the full rate.

Waste remitted amounts to Rupees 4,793 or Rupees 3,923 more than in the preceding year, owing to Nunjah lands under the Budinattam tanks in the Oodoomulpettah Taluq and under the Vellayanai tanks, in the Caroor Taluq, having been left uncultivated from want of water, as described in paragraph 6 above.

	RS.	A.	P.
Fusly 1279	870	9	0
" 1280	4,793	12	0
Increase...	3,923	3	0

15. The subjoined Statement illustrates the cultivation and settlement for the Fusly as compared with those of Fusly 1279.

16. The increase of Rupees 1,673-5-5 in the item "Dry" is due to the extent of Waste and Poramboke lands brought under cultivation this year on darlast.

The decrease of Rupees 3,536-11-7 is owing to the remission granted to Nunjah lands left waste under the irrigation of tanks as explained in paragraph 14.

The decrease of "Road Fund" Rupees 250-1-1, is owing to the relinquishment of Poramboke and Waste lands, which were cultivated last year without permission and on which road cess was charged, calculated on the enhanced prohibitory assessment.

The decrease of Rupees 9,271-9-7 in the "Miscellaneous Items" is explained in paragraph 21 below.

17. The cultivation of country Sugar-cane and Cotton is shown in Enclosure B. in Statement No. 3; there is an increase in both, as specified below:—

Fusly.	Sugar-cane.	Cotton.
	ACRES.	ACRES.
Fusly 1279	452	52,547
" 1280	613	66,110
Increase	161	13,563

18. The Statement No. 4, shows the remission granted other than on account of lands left waste; this is less by Rupees 2,608-6-11 than that granted last year, as shown below:—

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Shavi or withered crop...	1,614 7 0	69 10 9	.....	1,544 12 3
2. Tirwa Cummee	24,539 11 6	23,459 3 7	.....	1,080 7 11
3. Fussel Cummee or second crop not cultivated ...	4,599 0 1	4,615 13 4	16 13 3	.....
Total	30,753 2 7	28,144 11 8	16 13 3	2,625 4 2
Net decrease ... ..	.....	.....	.....	2,608 6 11

19. A portion of the land held on Ayan or Panjam Hissa Grass tenure, was brought under cultivation and charged with full assessment. Certain Nunjah lands which were hitherto cultivated as Punjah from want of water, have this year been cultivated with wet crops and charged with their proper assessment, consequently there is a decrease of Rupees 1,080-7-11 under the head "Tirwa Cummee."

20. The annexed abstract of Statement No. 5, exhibits the particulars of "Land Revenue Miscellaneous."

No.	Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Jodi on Sundry Inams (Personal)	10,930 15 3	10,893 15 7	.....	36 15 8
2	Tax on trees on unassessed land... ..	352 10 11	347 0 11	.....	5 10 0
6	Land cultivated but not included in the Jama-bundy	5,155 9 9	1,151 3 4	.....	4,004 6 5
9	Cultivation of Poramboke lands	6,981 15 4	2,778 5 6	.....	4,203 9 10
12	Grazing Tax or Grass rent.	1,312 12 3	1,254 3 11	.....	58 8 4

SETTLEMENT REPORT OF

No.	Items.	Fusly 1279.			Fusly 1280.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
16	Collection from Village Service Inams for offices vacant	94	9	4	15	4	2	.....	.....	.....	79	5	2
17	Revenue from sequestered Inams	200	0	0	252	2	10	52	2	10	.....	.....	.....
29	Rent on Palmira trees ...	5,248	9	6	5,267	8	3	18	14	9	.....	.....	.....
31	Rent on fruit trees ...	168	8	11	172	14	0	4	5	1	.....	.....	.....
41	Commission on private estates under Circar management	15	15	0	.....	.....	.....	.....	.....	.....	15	15	0
43	Revenue fines	1,152	0	0	252	12	0	.....	.....	.....	899	4	0
44	Savings and refunds ...	.....	.....	.....	2	8	2	2	8	2	.....	.....	.....
45	Excess collections over the demand ... ..	.....	.....	.....	4	13	3	4	13	3	.....	.....	.....
46	Water-tax on Zemindary Inam, etc., lands ...	350	15	8	321	6	0	.....	.....	.....	29	9	8
51	Other Items:												
	Sale proceeds of honey, etc., paid as tribute by Malasars	6	2	0	.....	.....	.....	.....	.....	.....	6	2	0
	Teerwajasty on Village Service Inam lands ...	113	2	0	121	0	11	7	14	11	.....	.....	.....
	Sale proceeds of kist receipts	26	14	0	13	15	6	.....	.....	.....	12	14	6
	Rent of Topes	50	0	0	40	0	0	.....	.....	.....	10	0	0
	Total ...	32,160	11	11	22,889	2	4	90	11	0	9,362	4	7
	Net decrease ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,271	9	7

21. The small decrease in Item No. 1, "Jodi on Sundry Inams" has arisen from the transfer of the villages of Alagoomalay and Periapolliem from the Dharapooram Taluq to Pulladum.

Last year the assessment on lands cultivated but not included in the Jamabady (Item No. 3) amounted to Rupees 5,155-9-9 and the assessment on the cultivation of Poramboke lands (Item No. 9,) to Rupees 6,981-15-4. The assessments under these heads amount this year to Rupees 1,151-3-4 and Rupees 2,778-5-6 respectively, thus exhibiting a net decrease in this year of Rupees 8,208-0-3* as compared with the preceding year. This decrease is owing to the fact of those lands which in Fusly 1279, were charged with prohibitory rate of five times the assessment (on account of their unauthorized cultivation) having this year been either taken up on durkhast and brought to the head Ayan or relinquished by the ryots.

The amount of fines recovered from Village Officers for neglect of duty, was less than in the preceding Fusly, hence the decrease in Item No. 43.

The other items call for no remark.

With reference to the Proceedings of the Board of Revenue, dated 31st March 1869, No. 2,070, two Statements are subjoined, showing the particulars of water-tax collected on Inam lands.

STATEMENT showing the amount of water-tax collected as second crop assessment on one crop Inam Nunjah.

Taluq.	Extent in Kanis.	Whether the second raised is Nunjah or Punjab.	Rate per Kani.	Amount of Water-tax.
				RS. A. P.
Dharapoorum	28 0 3	Nunjah	3 8 0	100 2 1
	4 7 2	Punjab	1 12 0	7 13 1
	33 1 1			107 15 2

STATEMENT showing the amount of Water-tax collected on Inam Punjab lands irrigated from Government Channels.

Talook.	Extent in Kanis.	Whether one crop or two crops.	Rate per Kani.	Amount of Water-tax.
				RS. A. P.
Dharapoorum	1 2 0	Nunjah two crops	7 0 0	7 14 0
Caroor... ..	2 6 3	Do.	7 0 0	16 15 2
	3 8 3			24 13 2
Dharapoorum	2 0 0	Nunjah one crop	3 8 0	7 0 0
		Punjab do.	1 12 0	3 8 0
				10 8 0
Caroor... ..	8 0 3	Nunjah one crop... ..	3 8 0	28 2 5
		Punjab do.	1 3 2	14 1 3
				42 3 8
	10 0 3			52 11 8
Dharapoorum	14 2 2	Nunjah one crop	3 8 0	49 8 9
Caroor... ..	3 5 0	Do.	3 8 0	11 9 7
	17 7 2			61 2 4
Dharapoorum	1 3 2	Punjab two crops... ..	3 8 0	4 4 3
Caroor... ..	1 12 1	Do.	3 8 0	6 3 1
	2 15 3			10 7 4
Do.	1 3 2	Punjab one crop	1 12 0	2 2 2
Oodoomulpettah	0 2 3	Nunjah one crop by Pacottah ...	2 10 0	0 5 7
Dharapoorum	20 13 2	Punjab two crop by do. ...	2 10 0	54 11 5
	2 14 1	Do. one do. by do. ...	1 5 0	3 12 8
Caroor... ..	1 4 0	Do. two do. by do. ...	2 10 0	3 4 6
		Grand Total ...		213 6 10

22. Statement No. 6 shows the Demand, Collection and Balance of the Poliputs.

23. Statement No. 7 shows the Demand, Collection and Balance of all sources of Revenue current and arrears. The entire Demand in the year under report was Rupees 8,73,740-14-10, of which Rupees 8,47,932-5-3 were collected within the Fusly, leaving a balance of Rupees 25,808-9-7 on the 30th June 1871. This is now reduced to Rupees 3,305-15-10 for the realization of which the necessary measures are being taken.