

21. **TANKS MADE OVER TO RYOTS.**—With reference to the Board's Circular Memorandum, dated 23rd October 1866, No. 1,064, I beg here to state, that no tank, ruined or otherwise, was made over to the ryots during the past year on the terms sanctioned in their Proceedings of the 26th May 1863, No. 3,161.

22. **GENERAL ABSTRACT OF ALL HEADS OF REVENUE.**—From the following general abstract it will be seen that the revenue from all sources amounts in the aggregate to Rupees 72,24,659, against Rupees 72,15,037 in the preceding year, exhibiting on the whole an increase of Rupees 9,622. The variation under each head will be noticed seriatim:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
<i>Land Revenue.</i>				
	RS.	RS.	RS.	RS.
Permanently settled	31,434	31,434	... ..	.....
Jodi on Shrotriem, etc., villages ...	1,20,678	1,20,631	.....	47
Ryotwar	38,68,117	38,73,916	5,799	.....
Miscellaneous	1,32,094	1,27,531	.....	4,563
Total...	41,52,323	41,53,512	5,799	4,610
			Net. 1,189	
Abkari... ..	5,57,400	5,40,841	.....	16,559
Income-tax	2,34,554	66,095	.....	1,68,459
Sea Customs	5,10,256	4,98,652	.....	11,604
Land Customs... ..	86,588	83,915	.....	2,673
Salt	12,31,619	13,98,563	1,66,944	.....
Stamps... ..	1,61,462	1,74,006	12,544	.....
Court Fees Stamps	2,80,835	3,09,075	28,240	.....
Grand Total...	72,15,037	72,24,659	2,08,917	1,99,295
			Net. 9,622	

23. **LAND REVENUE.**—The two component heads of Land Revenue, *i.e.*, Ryotwar and Miscellaneous, have been already noticed. The small decrease of Rupees 47 in Jodi or quit-rent on Inam villages is merely nominal; for in the case of a certain Inam the quit-rent due for two years was included in the demand for Fasli 1280, while in Fasli 1281 it was only for one year that it was brought to account.

24. **ABKARI.**—In the Abkari revenue a remission of Rupees 20,000 was granted under the Board's Orders, dated 6th February 1872, No. 274, on account of the loss sustained by the renters from the general destruction of cocoanut trees by the storm of November 1871, and this amount reduced by an increase obtained by the re-sale of one of the farms during the latter part of the preceding year represents a decrease of Rupees 16,559 in the aggregate.

25. **INCOME-TAX.**—The decrease of Rupees 1,68,459 under the head of Income-tax is due to the reduction of the rate of tax, and the extension of the minimum of taxable income from Rupees 500 to Rupees 750 under Act XII. of 1871.

26. **SEA CUSTOMS.**—The decrease of Rupees 11,604 under the head of Sea Customs, is the result of sundry fluctuations in external trade. In Fasli 1280 there was a large importation of Railway stores for the extension of the Great Southern of India Railway to Tuticorin; but in the past year, owing to the suspension of operations pending the settlement of the question of gauge, there has been an almost total cessation of these imports; thus, while the amount of duty collected on Railway stores in Fasli 1280 was Rupees 13,533, the same in Fasli 1281 has been only Rupees 704. Again, vessels laden with betel-nuts from Achin having from stress of weather been compelled to put back in April last, there has been a falling off of Rupees 1,700 in the import duty on this article. The import duty on piece-goods has yielded less by Rupees 1,560, owing very probably to the local markets having been supplied with

Manchester cotton goods to a larger extent by rail from Madras. These, with various minor items of decrease, counterbalanced by an increase of Rupees 7,300, under the head of exports consequent on brisker export trade with Ceylon in rice and other grains, has brought about the net decrease above specified.

27. **LAND CUSTOMS.**—The decrease of Rupees 2,673 in Land Customs collections arises from various fluctuations of a minor character and trivial significance in both the import and export trade.

28. **SALT.**—The salt collections, it will be seen, are close upon 14 lakhs of Rupees, and exhibit an increase of no less than Rupees 1,66,944 over those of the preceding year; a result due chiefly to the fuller development of the inland trade by the Railway and the facilities afforded by the boat canal between Vedaraniem and Negapatem for replenishing the central depôt at the latter station. The progressive increase in this important branch of the public revenue is in a measure due no doubt also to more efficient departmental administration.

29. **COURT FEES' STAMPS.**—The increase of Rupees 28,240 in Court Fees' Stamps is due chiefly to increased litigation and in a measure also to stricter enforcement of the provisions of law by the Courts; for I find that the penalties levied by the Courts on unstamped and insufficiently stamped instruments, and the recoveries of duty in pauper suits, amount to Rupees 6,233 and 3,916 respectively in the past against Rupees 410 and 774 in the preceding year. The peculiar characteristics of Hindu law doubtless hold out great many inducements to litigation in this country; but I am constrained at the same time to add, that this tendency to litigation is in no small degree increased by a growing tendency to refined subtlety and hairsplitting which attends over administration of the law now-a-days, and which does not always attain the desired end of abstract justice.

30. **NON-JUDICIAL STAMPS.**—The increase of Rupees 12,544 under the head of Non-Judicial Stamps is due mainly to the contingencies of trade and money dealings, for which latter the Branch of the Madras Bank at Negapatam has opened a new and tempting field.

31. To sum up, an increase of Rupees 2,08,917 in the gross, contributed almost entirely by salt and stamps, and counterbalanced by a gross decrease of Rupees 1,99,295, of which by far the largest portion appears under the head of Income-tax, produces a net increase on the whole of Rupees 9,622.

32. **DEMAND AND COLLECTIONS.**—Of the entire demand for the year comprising all sources of revenue which, as exhibited by the general abstract appended to paragraph 22, amounted to Rupees 72,24,659, Rupees 70,16,667 were collected within the year, leaving a balance of Rupees 2,07,992 distributed among three heads thus :—

	RS.
Land Revenue	1,12,662
Abkari... ..	94,980
Income-tax	350

33. The balance under the head of Land Revenue has been reduced by subsequent collections up to the 25th instant to Rupees 67,026 and stringent measures are in operation for its early realization.

34. **COERCIVE PROCESS.**—I may here aptly advert to the subject of coercive process which,

Faslies.	ESTIMATED VALUE OF PROPERTY ATTACHED.			VALUE OF PROPERTY SOLD.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1280	23,284	60,986	84,270	12,682	11,404	24,086
1281	28,474	85,246	1,13,720	10,796	13,700	24,496

as indicated by the figures given in the margin, has had to be resorted to to a larger extent than even in the year preceding, notwithstanding that in the past year the Mirassidars have had the benefit of better prices. The fact is, that ruinous litigation and luxurious modes of living,

prompted by the recent high range of prices and its concomitant temporary affluence, have

led many of the larger landed proprietors into great pecuniary embarrassments, and much difficulty has consequently been experienced in realizing the land revenue from this class of persons. Indeed, it is chiefly owing to the energetic efforts of the Revenue Officers that, notwithstanding that no less a sum than Rs. 1,14,781 was realized out of the arrears outstanding for previous years, the collections on account of the current demand have been so far satisfactory as

* Balance of the current demand on 1st July	RS.
1871.....	1,23,056
Do. do. on 1st July 1872.....	1,12,662

to leave at the close of the year a smaller balance* than was left at the corresponding date of the preceding year. I must not omit here to mention that from the precarious state

of irrigation in the more eastern portion of the district, and a rigid enforcement at the same time of the remission rules, the Mirassidars in many instances have had very little produce wherewith to discharge the Government demand. The tabular statement above given, which is, of course, restricted to the year under report, conveys, however, no adequate idea of the extent to which landed property has been and is being brought to public sale for the realization of the public revenue, for it is since the close of the year under report that coercive process has been enforced with especial vigour.

35. **ABKARI.**—The Abkari balance has, by subsequent collections up to the same date, viz., 25th instant, been reduced to Rupees 63,194. This will be paid up with interest before the end of September, up to which date I have given time to the renters, in consideration of the very hard struggle Vellaya Nadan and his son Tavasumuttu Nadan have had in keeping up an abnormally high rental, and which they have nevertheless maintained with a creditable degree of firmness and punctuality under circumstances under which any other person must have broken down at the very outset, as indeed several actually did. For this outstanding balance, however, there is in the Treasury more than sufficient security in Government paper out of the deposits originally made.

36. **INCOME-TAX.**—The small balance of Rupees 350 outstanding under the head of Income-tax calls for no particular remark.

37. **ARREARS OF FORMER YEARS—Land Revenue.**—The arrears of Land Revenue for previous years as they stood at the beginning of the year under report amounted to Rupees 1,32,040, of which Rupees 1,17,964 have been realized up to the 25th instant and Rupees 867 remitted under

Faslies.	Amount.
	RS. A. P.
† 1275.....	145 4 0
1276.....	121 9 1
1277.....	0 4 5
1278.....	303 7 10
1279.....	548 10 7
1280.....	629 12 5
Total...	1,749 0 4

† Enclosure No. 21.

the sanction of Government conveyed in Board's Proceedings, dated 30th May last, No. 858, (paragraph 14); thus leaving a balance of Rupees 13,209 distributed over seven years. Of this last mentioned sum, Rupees 1,749† being, as explained in the detailed statement‡ accompanying, irrecoverable, require to be written off upon sanction obtained from Government. The remaining portion of the balance, viz., Rupees 11,460, is in course of realization.

38. **Income-tax.**—The only other head of revenue in which there are arrears outstanding for previous years is Income-tax. Under this head, the amount of arrears which outstood at the beginning of the year under report was Rupees 3,253, of which Rupees 121 have been recovered, and Rupees 702 remitted, thus leaving a balance

Faslies.	Amount.
	RS. A. P.
§ 1279.....	183 5 2
1280.....	2,246 2 8
Total...	2,429 7 10

|| Enclosure No. 22.

of Rupees 2,430,§ being the unrealized portion of assessments made under Act XVI. of 1870. The whole of this balance is, for reasons detailed in a separate statement|| accompanying, irrecoverable, and I request the Board's authority for the same being accordingly written off.

39. **ACTUAL RECEIPTS UNDER ALL HEADS OF REVENUE.**—The actual receipts under each head of revenue are exhibited in the prescribed comparative table annexed below, from which it will be seen that the total receipts from all sources amounted to Rupees 71,94,610, a sum larger than has ever hitherto been collected. Compared with the preceding year, it shows an increase of Rupees 64,034, being the result in the total of a gross increase of Rupees 2,47,662 in Land Revenue, Salt and Stamps including Court Fees, and gross decrease of Rupees 1,83,628 in the other heads of revenue. The increase in Land Revenue, viz., Rupees 39,934, is accounted for to the extent of Rupees 28,351, by a larger amount of arrears having remained to be collected at the beginning of the year under report than at the corresponding date of the preceding year, and the remaining portion is due to more punctual realization; the small decrease of Rupees 1,801 in the receipts under Abkari calls for no particular remark; as to the other heads of revenue, the explanations given for the variations in the demand, apply to those in actual receipts:—

Items.	FASLI 1280.			FASLI 1281.			Increase.	De-crease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	2,197	28,665	30,862	2,769	29,564	32,333	1,471	...
Jodi on Shrotriem, etc., vil- lages.	1,121	1,19,599	1,20,720	1,118	1,18,236	1,19,349	...	1,371
Ryotwar ...	78,155	37,52,397	38,30,552	1,07,362	37,68,560	38,75,922	45,370	...
Miscellaneous...	4,957	1,28,606	1,33,563	3,537	1,24,490	1,28,027	...	5,536
Total...	86,430	40,29,267	41,15,697	1,14,781	40,40,850	41,55,631	46,841	6,907
Abkari ...	16,844	4,94,359	5,10,703	63,041	4,45,861	5,08,902	Net, 39,934	1,801
Income-tax ...	2,027	2,31,389	2,33,416	121	65,745	65,866	...	1,67,550
Sea Customs ...	...	5,10,256	5,10,256	...	4,98,652	4,98,652	...	11,604
Land Customs ...	...	86,588	86,588	...	83,915	83,915	...	2,673
Salt...	...	12,31,619	12,31,619	...	13,98,563	13,98,563	1,66,944	...
Stamps ...	...	1,61,462	1,61,462	...	1,74,006	1,74,006	} 40,784	...
Court Fees Stamps ...	...	2,80,835	2,80,835	...	3,09,075	3,09,075		...
Total...	1,04,801	70,25,775	71,30,576	1,77,943	70,16,667	71,94,610	2,47,662	1,83,628
							Net, 64,034	

40. **RECEIPTS AND CHARGES.**—The following table affords a comparative view of the receipts and charges under each head of revenue, from which it will be seen that the latter amounted in the aggregate to Rupees 4,01,514 or 5.58 per cent. against Rupees 4,07,916 or 5.72 per cent. on the gross receipts in the preceding year. The receipts having been already reviewed in detail the charges will be noticed seriatim:—

Items.	RECEIPTS.		CHARGES.		PER-CENTAGE OF CHARGES ON RECEIPTS.	
	Fasli 1280.	Fasli 1281.	Fasli 1280.	Fasli 1281.	Fasli 1280.	Fasli 1281.
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.		
Current, including Miscellaneous.	40,29,267	40,40,850	} 2,70,472	2,42,138	6.57	5.83
Arrears, including do. ...	86,430	1,14,781				
Total...	41,15,697	41,55,631	2,70,472	2,42,138	...	...
<i>Sundry Sources of Revenue.</i>						
Abkari ...	5,10,703	5,08,902	...	...	...	...
Income-tax ...	2,33,416	65,866	2,880	2,120	1.23	3.22
Sea Customs...	5,10,256	4,98,652	26,124	18,660	5.12	3.74
Land Customs ...	86,588	83,915	2,474	2,906	2.86	3.46
Salt...	12,31,619	13,98,563	86,441	1,16,215	7.02	8.31
Court Fees' Stamps ...	2,80,835	3,09,075	} 19,525	{ 8,770 10,705	} 4.41	{ 2.84 6.15
Stamps ...	1,61,462	1,74,006				
Total...	71,30,576	71,94,610	4,07,916	4,015,14	5.72	5.58

41. *CHARGES.—Land Revenue*.—In Land Revenue charges there is a decrease of Rupees 28,334 arising thus :—In the preceding year, Mr. Morris drew his salary as Collector for seven months, while in the year under report I have acted on receipt of the salary of Civil Judge of Tellicherry, and there has been no disbursement, therefore, in this district on account of the Collector's salary ; hence a decrease of Rupees 16,333 in this one item. There is a further decrease of Rupees 7,107 in Medical charges, arising from the salary actually drawn by the officers and subordinates having been so much less on account of the difference in their grades. These two large items, *plus* sundry small savings in other minor ones, make up the total decrease under this head as above shown.

42. *Income-tax*.—The small decrease of Rupees 760 in the charges under the head of Income-tax is divided between the two component items of Establishment and refunds. The establishment was reduced in the year under report on account of the diminution of work under Act XII. of 1871. Refunds is in its nature an uncertain item.

43. *Sea Customs*.—The decrease of Rupees 7,464 in Sea Customs charges arises chiefly from the fact that in Fasli 1280 a large refund was given under the notification of the Government of India dated 30th June 1870, out of the import duty collected on betel-nuts on the previous higher tariff value, while no similar refund took place in Fasli 1281.

44. *Land Customs*.—The small increase of Rupees 432 in Land Customs charges calls for no remark.

45. *Salt*.—As regards the Salt charges, in order to meet the steadily increasing wants of trade, advantage was taken of the favourable character of the manufacturing season in its earlier part, to turn out the largest possible quantity of salt ; and thus there has been an increase of Rupees 13,724 in the item of Kudiwaram or hire of manufacture. At the same time the largest possible quantity of the Vedaraniem salt was brought up by the new boat canal to replenish the stock at the central depot at Negapatam, and hence an increase of Rupees 3,542 in the item of conveying and storing salt. Under the head of "Petty Construction and Repair," a larger amount of work was executed in the way of approaches, embankments, platforms, and the like, as well as Superintendents' Cutcherries and huts for guards ; the increase under this head being Rs. 11,893. These three main items with sundry others of a minor character make up an aggregate of Rupees 29,774 over the charges of the preceding year.

46. *Stamps and Court Fees*.—The increase* under the head of Court Fees and the decrease† under that of Non-Judicial Stamps, nearly balance each other ; the fact being, that in Fasli 1280 the refunds under the one head

* Rupees 1,861.

† Rupees 1,911.

were not distinguished from those under the other, but the whole were entered under General Stamps.

47. *WASTAGE OF SALT*.—The wastage of salt in the year under report, as shown in Statement No. 11, amounts to 21,142 Indian Maunds ; and as explained in my letter of the 30th ultimo, No. 286, and the tabular statement which accompanied it, the high rate of wastage in the Vedaraniem, Negapatam, and Tranquebar Divisions, (it being in the case of twenty-five heaps of Fasli 1275 at Vedaraniem as high as 19½ per cent. on the contents of the heaps when stored) is due partly to the length of time the heaps had been in store in an exposed situation, and partly and more especially to the extensive damage which they sustained during the heavy

† Vide Board's Proceedings, 28th November 1871, No. 4,872.

rains and gales of November‡ and May last ; in fact the wastage at Vedaraniem to a considerable extent consists of damaged salt thrown into the sea.

48. **LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.**—The subjoined table shows the extent of landed property acquired by the public servants on the Revenue establishment during the past as compared with the preceding year, and calls for no particular remark. The rules on this subject have been generally strictly complied with :—

Items.	FASLI 1280.			FASLI 1281.		
	Num-ber.	Extent of land.	Assess-ment.	Num-ber.	Extent of land.	Assess-ment.
		ACRES.	RS.		ACRES.	RS.
Acquired by purchase and mortgage ...	23	218	1,073	24	162	538
Do. by inheritance	38	306	1,077	10	538	2,624

49. **VILLAGE AND TALUQ ACCOUNTS.**—The state of the village and taluq accounts has been generally favourably reported upon by the several Divisional Officers. The Acting Head Assistant Collector Mr. Burrows notices that the promulgation of the Board's Standing Order No. 16 of 1871 has tended in a great measure to ensure these accounts being kept with greater care. In regard to the village accounts in the Combaconum Taluq, however, the Assistant Collector has reported that in those of the five vattams (village groups) which he examined, there were several corrections which had not been initialled. Mr. Weld, at the same time, found those in the taluq accounts invariably initialled by the Sheristadar. He has given orders for corrections in village accounts being in like manner initialled.

50. I regret my inability to forward the quinquennial returns due this year with this report. From some taluqs these have not yet been received at all ; from others, the returns received are more or less incomplete ; while on those received, references and re-references have had to be made regarding apparent discrepancies and anomalies. No efforts, however, is being spared for the compilation and transmission of these statements at the earliest possible date.

51. This being the last report I shall have to submit before my leaving the service and a district with which I have been now connected for so many years, I trust I may be excused for stating that I have the satisfaction of leaving the district in a most flourishing condition, and I should be wanting in my duty to others if I did not take this opportunity of recording how much I am indebted to the assistance I have derived from the Sub-Collector, Mr. Stokes, and the Acting Head Assistant Collector, Mr. Burrows. Both of these gentlemen have been also in the district for some time and have proved themselves able and energetic officers. I have also derived much valuable assistance from Mr. Ricketts, the Salt Deputy-Collector, in his own immediate department, and from Deputy-Collector A. Srinivasa Row. The Tahsildars, Aiyasami Sastri, Anantarama Aiyar, Vaithinada Aiyar, and Venkatarayala Naidu are officers thoroughly well up to their work and much esteemed and respected, and lastly I must not omit to mention the name of my Sheristadar T. Venkaswami Row, who was now held that onerous and responsible position for upwards of twelve years, and in whom Government have one of the most able as assuredly he is one of the most conscientious and upright of their servants.

VALLAM,
3rd September 1872.

(Signed) W. M. CADELL,
Officiating Collector.

I HAVE the honour to submit, herewith, the Quinquennial Statements due for the past Fasli 1281, and to offer the following observations thereon :—

1. **A. Villages and Hamlets.**—This statement does not call for any remark ; the variations in the number of villages and hamlets, as compared with the last quinquennial return, being explained by a foot-note in the statement.

2. *B. Ayacut and Cultivation.*—This statement exhibits an increase of 26,051 acres, assessed at Rupees 98,431, in the occupied Government area. This is only in keeping with the ordinary progress of cultivation and revenue in Tanjore, and calls for no particular remark. It is to be observed that, distributed over five years, this increase gives an average of just half per cent. for each year. I must here observe that the time has now arrived when any further extension of cultivation in the Tanjore Delta is neither practicable nor desirable; broadly speaking not an acre of available land remains untilled; in fact in most villages there is hardly any ground left for pasture for cattle and other agricultural purposes.

3. The area under the head “Inam,” exclusive of Porumboke, exhibits an increase of 22,740 acres, and this is owing chiefly to the re-adjustment of Porumboke and cultivable area in the Inam settlement in which a large portion of land, originally roughly classed as Porumboke, has been brought under the latter head.

4. *C. Sources of Irrigation.*—As the Board are aware the bulk of the land revenue of Tanjore is derived from wet cultivation under river channels. The number of distribution channels, under the head “Government channels,” has remained unaltered; while the number of those

* Number of private Channels both in and out of repair.

As per last return.....	1,639
As per present return.....	1,631
Decrease...	8

classed as private, which are chiefly those irrigating Inam villages, has undergone a slight diminution,* owing apparently to some of the minor branches having been closed as unnecessary.

5. Three of the main branches of the Cauvery have, during the last quinquennial period, been provided with regulating dams at their heads, and hence the increase in the number of Government anicuts. These three works have effected one of the much desired improvements in the system of irrigation by ensuring a more equal distribution of water between the several branches.

6. Irrigation tanks are of comparatively trivial importance in Tanjore. Most of them, however, hardly deserve the name, being mere small shallow reservoirs of water. The decrease of two under the head of Government tanks “out of repair” is due to their having been made over to the ryots on the terms sanctioned in Board’s Proceedings, dated 28th May 1863, No. 3,161.

7. Of wells, which all are private, (there being none belonging to Government in this district,) 528 old ones have been displaced by new ones, of which no less than 737 have been sunk—a result due to the progressive operation of the rules by which cultivation under private wells is exempt from additional taxation.

8. *D. Houses and Population.*—This statement requires to be filled up after the results of the tabulation now being conducted at the Presidency are known; duplicates of the schedules of the final census of November 1871 not having been kept anywhere in the district.

9. *E. Ryots and Puttas.*—As will be seen by this statement the number of ryots, as also of puttas, has in the last five years increased by 11,754. This subject will be noticed in reviewing the next following statement. The number of ploughs has increased by 7,004—a result which, as likewise the increase of 11,528 in the number of ploughing cattle, is due to the extension

† Cows.....	2,414
She-buffaloes.....	3,935
Sheep.....	28,449

of cultivation. The decrease† in the number of cows, she-buffaloes, and sheep is owing chiefly to the large destruction of cattle and sheep by

the severe hurricanes which visited this district in November 1871 and May 1872. The deficiency thus caused in the agricultural stock has of necessity been made good by fresh importations from other districts; in the case of other animals, however, there has been no similar necessity.

10. *F. Rent Roll.*—From this statement it will be seen that among ryots paying under Rupees 10 there has been an increase of no less than 10,014, which, with an increase of 2,097 in other grades against a decrease of 357 paying from 100 to 500 Rupees, gives in the aggregate the increase of 11,754. This large increase of small holdings is of course to some extent accounted for by the formation of new ones by lands taken up on durkhast; but the bulk of it, as the

absence of a proportionate increase in the revenue shows, is unquestionably the result of the progressive sub-division of holdings inherent in the system of ryotwary proprietorship, as well as the Hindu law of succession and partition.

11. In abstract theory this system of minute sub-division would appear as disclosing an undesirable state of things ; but in point of fact it is to this that the individual prosperity of the inhabitants, as well as the large amount of public revenue which the State realizes, is indebted; it is under the operation of this system that the collective energy of the masses, prompted by a feeling of individual interest, is brought into play in developing agricultural resources. Under an opposite system of centralized proprietorship, under which each operator can look for nothing beyond a full day's wages for a full day's work, we must miss what we now meet with in all directions, the pleasing sight of a tenant proprietor in company with his wife and children working in his own field with all the earnestness of proprietary interest, doing all he can to supplement the deficiencies of the natural soil by manuring, etc., and anxiously watching the growth of the crop in expectation of a rich outturn, of which the profit will be all his own.

12. In conclusion, the high standard of prosperity which the district, under the influence of peace, security of tenure, thriving trade, and improved administration, has been enjoying for several years on the whole remains unaffected ; but I must beg to add that the combined effect of declining prices and increasing taxation, which latter has gone on multiplying within the last few years, has begun to tell on the condition of the wealthier classes of landed proprietors. The fact that litigation is fast falling off, and that comparatively very little effort is made to prevent sales of land for arrears of revenue now daily taking place in large numbers, affords perceptible indications of a general decrease of wealth. Another agency which operates to impoverish the people has recently come into existence, and that is the Branch Bank of Madras at Negapatam, which holds out powerful attractions to improvident and licentious youths possessing a joint interest in landed estates for contracting heavy loans, and which must necessarily end in the ruin of those estates.

TANJORE,
30th November 1872.

(Signed) W. M. CADELL,
Officiating Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the annual report on the Settlement of the land and extra sources of revenue in the Sub-division of Tanjore for Fasli 1281 (1871-72), together with the several statements and their enclosures prepared in the prescribed forms.

2. In the year under report the number of petitions for remission on account of waste and shavi was considerably larger than in 1870-71. They were received during the month of January, and about the close of it the fieldwar examination of cultivation commenced and continued till the end of February. In the Nannilam Taluq the examination was conducted by Mr. Stokes in person, and in the Negapatam Taluq by the Acting Tahsildar. In both the taluqs the scrutiny appears to have been careful and all claims, with the exception of those for remissions on lands left uncultivated or which were cultivated but produced nothing from causes beyond the control of the ryots, were rejected.

3. The actual distribution of puttass commenced earlier than usual and continued from 12th to 26th April; in the preceding year it did not begin before the 27th April 1871. The settlement of both the taluqs was conducted by Mr. Stokes, and the places in which puttass were distributed are noted in the margin.

Negapatam.
Negapatam.
Trivalore.

Nannilam.
Kodavassel.
Nannilam.
Polagam.

4. The following is a comparative statement of puttass issued during the past two years :—

	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
New puttass	1,165	1,354	189	...
Old puttass modified	20,561	7,440	...	13,121
Old puttass unaltered	4,076	17,035	12,959	...
Total...	25,802	25,829	...	...
Net increase...	...	...	27	...

5. The increase of 27 in the number of puttass issued during the year is very small, and is mainly the result of sub-division of holdings. The great decrease in the number of puttass modified and the corresponding increase in the number retained unaltered require some explanation. As you may be aware from correspondence which took place in Faslies 1279 and 1280, Mr. Hathaway, the then Sub-Collector, found that year after year remissions had been applied for and granted for large areas which were permanently unfit for wet cultivation, they being retained in the puttass simply because the ryots chose to do so in order to avoid the risk of losing them by relinquishment. This caused much work and unnecessary trouble to Government officials, and Mr. Hathaway, therefore, called upon the ryots to resign such lands or to have them registered as punja, thereby bringing about an increase in the extent of lands given up in Fasli 1280. There having been also an increase in the extent of lands taken up during that year, being the result of the favourable character of the season, the differences above noticed have resulted.

6. A classified list of villages held on different tenures in the Sub-division is given below :—

Description of Villages.	Items.	Villages.	Hamlets.
Taraff	Ryotwar	627	731
	Villages unaffected by price	9	9
	Olungoo ... ..	...	1
	Total...	636	741
Shrotriem	Shrotriem	9	...
	Sarwamaniem	79	...
	Money rented villages	19	...
	Grain rented villages	11	...
	Total...	118	...
	Grand Total...	754	741

7. The only change that has taken place in the villages is the amalgamation of a part of a village held in Amani with the rest which was held on Ryotwari tenure. This part forms the last lot of lands of the former description in this division. The owner of it held out till November 1870 without coming to any terms of settlement on the pretext that some of his lands have been erroneously given away to another ryot by the Revenue authorities. The then Acting Tahsildar succeeded in bringing about an amicable arrangement between the two disputants, by which the former sold to the latter the whole of his lands for a price which was satisfactory to both; immediately afterwards the land was converted into ryotwari without any difficulty.

8. The season *was not* a very good one for agricultural purposes. The rainfall and the freshes were more than was required for the first crop cultivation. Some villages in the Nannilam Taluq were submerged and the crops suffered considerably.

9. The rain-gauges in both the taluqs of this division cannot be said to be in good order. The one at Nannilam especially is very old: it was repaired last year, but is still untrustworthy. The gauge at Negapatam was in good order in Fasli 1280, but in the past year it has grown slightly leaky.

10. There were two storms attended with heavy rain during the year under report. One of them took place in the month of November 1871; it was apparently the tail of a cyclone. It caused much destruction of house property and numbers of trees were blown over. Fourteen lives were lost in Nannilam and two at Negapatam. Besides this plaintain and betel trees were almost entirely destroyed and a few vessels injured. The second storm occurred in the month of May last, and the rainfall at that time was unusually large. Several vessels were driven ashore, some permanently injured and broken to pieces. Three were blown out to sea and have not been heard of.

11. The state of public health during Fasli 1281 was moderately good though by no means equal to that of the year preceding. A comparative taluqwar statement of deaths by

	Fasli 1280.	Fasli 1281.
Cholera... .. {Negapatam	101	39
... .. {Nannilam	145	32
Small-pox {Negapatam	122	335
... .. {Nannilam	265	261
Fever {Negapatam	614	705
... .. {Nannilam	710	435

cholera, small-pox, and fever during the past two years is entered in the margin.

12. Cattle have been generally healthy almost throughout the year, but about the close of it a peculiar kind of murrain is reported to have appeared in the Negapatam Taluq. The medicine for cattle murrain recently sent round to the different taluqs has been distributed among villages in which the disease was rife.

13. Prices of all kinds of grain with the exception of horse-grain have considerably risen during the year under report, and this is clearly owing to the unfavourable character of the season

and the injurious effect the late storm had on the general trade of the country. Horse-gram being a dry crop was successfully raised in the upland taluqs of this district where the influence of the heavy rain or high freshes was not felt as in the low land and delta taluqs.

The annexed statement gives a comparative view of the prices of the different kinds of grains during the past and preceding years:—

Description of grain.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy. { 1st sort... ..	127	149	22	...
{ 2nd sort	110	135	25	...
Cholum	211	...	...	...
Cumboo ... ..	...	196	...	...
Horse-gram	231	220	...	11
Varagu ... ..	...	...	...	...

14. A comparative statement showing in one view the operations of the year with regard to ryots' holdings is appended:—

Items.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Ex- tent.	Assess- ment.	Ex- tent,	Assess- ment.
		RS.		RS.		RS.		RS.
Ryots' holdings ...	2,29,084	10,83,235	2,29,743	10,84,092	659	857	...	...
Lands given up ..	6,947	28,483	4,659	20,520	...	...	2,288	7,963
Remainder... ..	2,22,137	10,54,752	2,25,084	10,63,572	2,947	8,820	...	...
Lands taken up ..	7,606	29,340	5,062	22,107	...	...	2,544	7,233
Total... ..	2,29,743	10,84,092	2,30,146	10,85,679	403	1,587	...	...
Waste remitted ...	21	249	28	353	7	104	...	...
Remainder... ..	2,29,722	10,83,843	2,30,118	10,85,326	396	1,483	...	...
Actual cultivation...	2,13,565	10,45,432	2,12,271	10,40,455	...	...	1,294	4,997
Waste charged ...	16,157	38,411	17,847	44,871	1,690	6,459	...	...

15. It will be observed that there has been an increase of 403 acres, assessed at Rupees 1,587, in the ryots' holdings and a decrease of acres 1,294, assessed at Rupees 4,997, in the actual cultivation, the former being the result of a decrease of 2,544 acres, assessed at Rupees 7,233, in lands taken up being counterbalanced by a decrease of acres 2,288, assessed at Rupees 7,963, in lands given up, and the latter to an increase of 1,690 acres, assessed at Rupees 6,459, in waste charged being counterbalanced by the above increase in the ryots' holdings plus the increase of acres 7, assessed at Rupees 104, in waste remitted.

16. The decrease of acres 2,288, assessed at Rupees 7,963, in lands given up, apparently inconsistent with the unfavourable character of the season, has been casually and fully explained in paragraph 5. The decrease under the head of lands taken up and the increase under that of waste charged are the consequences of a bad season. The increase under the head of waste remitted is small and requires no explanation.

17. As remarked by Mr. Best in his Settlement Report for Fasli 1278, the physical features and agricultural advantages of the two taluqs in this division are diametrically opposite to one another. One is a lowland and the other an upland taluq, and unless the former is flooded the latter is not likely to draw its full supply of water. This year the Nannilam Taluq was flooded and yet there has been an increase in the extent of waste charged and waste remitted in the

Negapatam Taluq, a fact which though apparently irreconcilable with Mr. Best's statement, has its explanation in the deteriorated state of the irrigating channels of the taluq which has been more than once brought to notice.

18. The state of irrigating channel of the village of Puttupattur, Negapatam Taluq, seems to require special notice in this place. Almost the whole of the remission granted under the head of waste was for this village, and the same has been the case for many years. The ryots were called upon either to relinquish the lands or to have them registered as dry if they find it impossible to cultivate it with a wet crop. They are unwilling to do either, and allege that the lands are too much elevated to admit of irrigation from the existing channels and too low to allow of a punja crop being raised. The question of providing the village with some fresh means of irrigation appears to have been more than once mooted; and I understand that the Public Works Department even made out a plan for cutting a new channel through the neighbouring village of Tampalampeliyur, but the project has been either given up or is kept in abeyance pending inquiry into certain objections raised by the ryots of the last-mentioned village.

19. The following statement exhibits the remissions granted under the head of Shavi and second crop:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Shavi or withered crops ... ..	...	1,282	1,282	...
Lands not cultivated with second crop ..	8	13	5	...
Total...	8	1,295	1,287	...

20. Owing to the heavy rain and high freshes during the year under report, the banks of several channels in the Nannilam Taluq breached and caused entire fields to be washed away; hence a remission of Rupees 1,282 had to be given under the head of Shavi, whilst none was given in the year preceding. The increase in the remission under the head of second crop is very small.

21. An abstract statement of the cultivation and settlement of Fasli 1281 as compared with those of Fasli 1280, is annexed:—

	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assess- ment.	Extent	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	25,433	35,409	25,541	35,552	108	143	...	...
Wet	2,04,310	10,48,704	2,04,605	10,50,127	295	1,423	...	...
Total...	2,29,743	10,84,113	2,30,146	10,85,679	403	1,566	...	...
Second crop assessment ... ..	...	6,796	...	7,839	...	1,043	...	...
Additional tax ... ..	...	12,149	...	12,257	...	108	...	...
Water-tax ... ..	...	9,935	...	10,339	...	454	...	...
Total...	...	11,12,993	...	11,16,164	...	3,171	...	...
Remissions ... ..	...	249	...	353	...	104	...	...
Do. as per Statement No. 4.	...	8	...	1,295	...	1,287	...	...
Total...	...	257	...	1,648	...	1,391	...	...
Remainder...	...	11,12,736	...	11,14,516	...	1,780	...	...
Pay of Village Establishment ...	...	69,288	...	69,288	...	...	...	...
Remainder...	...	10,43,448	...	10,45,228	...	1,780	...	...
Miscellaneous, as per Statement No. 5 ... ..	...	31,777	...	31,124	...	...	...	653
Grand Total...	...	10,75,225	...	10,76,352	...	1,127	...	...

22. The settlement of the land revenue has this year resulted in a net increase of Rs. 1,127 being the sum of the increase in ryots' holdings, second crop assessment, additional tax, and water-tax minus the increase in remissions and the decrease in miscellaneous items, which latter item being included gives an increase of Rupees 1,780 in the land revenue.

23. The causes of increase in the ryots' holdings and remissions have been already explained. The increase in second crop assessment, additional tax, and water-tax is owing to the abundant supply of water last year which though partially injurious to the first crop was favourable to the raising of a second crop and of converting dry land into wet. The increase in the miscellaneous items is mainly attributable to the fact of a large amount of money kept in deposit from the year 1867, being the proceeds of one Rakkaperumal Pillai's land declared to be the property of Government, having been this year carried to the credit of Government under the Treasury Deputy-Collector's order.

24. The following statement shows the particulars connected with the cultivation of special products in this division. The extent is trifling :—

Items.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	21	93	24	120	3	27	...	...
Indigo...	2	2	16	1	14	...	...	1
Cotton...	76	98	79	90	3	...	...	8
Total...	99	193	119	211	20	27	...	9

25. The result of the settlement of all sources of revenue is embodied in the subjoined statement :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.	Remarks.
	RS.	RS.	RS.	RS.	
Jodi ...	10,919	10,919	...	...
Ryotwar ...	10,43,448	10,45,228	1,780	...	
Miscellaneous ...	31,777	31,124	...	653	
Total...	10,86,144	10,87,271	...	...	Net decrease Rs. 1,127.
Abkari ...	1,53,650	1,41,370	...	12,280	
Sea Customs...	5,10,256	4,98,652	...	11,604	
Land Customs ...	86,588	83,915	...	2,673	
Stamp...	1,27,701	1,28,092	391	...	
Income-tax ...	49,911	11,406	...	38,505	
Road Cess ...	45,644	60,043	14,399	...	
Pay of Village establishment ...	69,288	69,288	...	...
Total...	21,29,182	20,80,037	16,570	66,015	
Net decrease...	.....	.....	...	49,145	

26. The increase under the head of Ryotwar and the decrease in Miscellaneous items have been already explained. The decrease in Abkari revenue arises from the fact of Rupees 12,280

having been remitted in the Nannilam Taluq in consideration of the loss sustained by the Renter in the cyclone of November last. The fall in the Sea and Land Custom Revenue is the consequence of the injury caused to the shipping and trade by the late storms. The increase in Stamps is the result of an increased sale, and the decrease in Income-tax was brought about by the decreased rate of tax charged last year. The increase under the head of Road Cess is the combined result of a rise caused by the increased rate levied under the new Local Fund Act and the decrease consequent on the new system of calculating the cess on Inam lands, viz., of taking the Inam Commissioner's assessment and not the actual outturn as the income for assessment.

27. Annexed is a statement showing the demand, collection, and balance of the past Fasli as also the further collection made up to the 1st August :—

Items.	Demand of Fasli 1281.	Collection within the Fasli.	Balance.	Subsequent collection.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi	10,919	10,747	172	55	117
Ryotwar	10,45,227	10,10,845	34,383	9,794	24,589
Miscellaneous	31,125	30,098	1,026	252	774
Total...	10,87,271	10,51,690	35,581	10,101	25,480
Abkari	1,41,370	1,17,844	23,526	4,737	18,789
Sea Customs	4,98,652	4,98,652	.....	.....	.....
Land Customs	83,915	83,915	.....	.....	.....
Stamp	1,28,092	1,28,092	.....	.....	.....
Income-tax	11,406	11,389	17	.....	.....
Road Cess	60,043	57,350	2,693	1,029	1,664
Pay of Village Establishment ...	69,304	62,002	7,302	4,357	2,945
Total...	20,80,053	20,10,934	69,119	20,224	48,895

28. From the above statement it will appear that the proportion between the demand and the balance on the 31st July 1872 is $2\frac{3}{8}$ per cent. which is one per cent. above the percentage of revenue left uncollected about the same period in the previous year. This is the result of the unfavourable character of the season, the decrease in the actual outturn and the consequent want of funds on the part of ryots to pay up their kists.

29. It must, however, be remarked that at the close of Fasli 1281 the balance was only 69,119 against 73,146 at the close of Fasli 1280, viz., $3\frac{5}{8}$ per cent. to $3\frac{7}{8}$ per cent. of the demands of the two years respectively. Thus it appears that the fall is in the collection made subsequent to the Fasli and not previous to it. This is owing to the fact of the settlement having been made this year earlier than in the previous year. The attention of the Tahsildars was devoted to the collection of the kist at the proper time, and so almost the whole of what could have been collected without having recourse to Act II. of 1864 was collected before the end of the year, what was left after it had to be collected by coercive process, and it was therefore found impossible to realize a larger amount during the month of July last.

30. A comparative statement showing the receipts under all heads including current and arrears is given below :—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Jodi	119	10,838	10,957	208	10,747	10,955	...	2	
Ryotwar... ..	12,931	10,03,860	10,16,791	38,811	10,10,845	10,49,656	32,865	...	
Miscellaneous	214	31,292	31,506	463	30,098	30,561	...	945	
Total...	13,264	10,45,990	10,59,254	39,482	10,51,690	10,91,172	32,865	947	Decrease Rupees 31,918.
Abkari ... ..	...	1,34,596	1,34,596	19,054	1,17,844	1,36,898	2,302	...	
Sea Customs ... ..	...	5,10,256	5,10,256	...	4,98,652	4,98,652	...	11,604	
Land Customs ... ..	...	86,588	86,588	...	83,915	83,915	...	2,673	
Stamp ... ..	...	1,27,701	1,27,701	...	1,28,092	1,28,092	391	...	
Income-tax	78	49,655	49,733	101	11,389	11,490	...	38,243	
Road Cess	1,323	39,207	40,530	6,208	57,350	63,558	23,028	...	
Pay of the Village Establishment...	5,379	62,095	67,474	7,175	62,002	69,177	1,703	...	
Total...	20,044	20,56,088	20,76,132	72,020	20,10,934	20,82,954	60,289	53,467	
Net increase...	...	...	...	...	...	...	6,822	...	

31. The arrears which were outstanding at the close of Fasli 1280 amounted to Rs. 73,146, of which Rupees 72,020 have been collected within the last Fasli, Rupees 2-14-0 recommended to be struck off the accounts as being second crop assessment erroneously charged, and the rest is in course of recovery.

32. The following table shows the extent to which coercive process was employed in the realization of arrears during the year under report :—

	ESTIMATED VALUE OF PROPERTY ATTACHED.			VALUE OF PROPERTY ACTUALLY SOLD.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Fasli 1280	2,167	695	2,862	3,144	912	4,056
„ 1281	5,628	2,762	8,390	6,767	3,275	10,042

33. All process under Act II. of 1864 are in this district served by village officers, and no collection has been made under the head of “Batta for process servers.”

34. The extent to which landed property has been acquired by public servants during the year under report is exhibited in the appended statement :—

Items.	1870.			1871.		
	Number of Public Servants.	Acres.	Rupees.	Number of Public Servants.	Acres.	Rupees.
By purchase or mortgage..	11	66	334	2	20	86
By inheritance... ..	19	188	974	8	534	2,622
Total...	30	254	1,308	10	554	2,708

35. The taluq and village accounts were examined in the late Jumma bundy tour and were found prepared in the prescribed form and kept written up to date.

NEGAPATAM,
16th August 1872.

(Signed) W. A. HAPPELL,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

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I HAVE the honour to submit the Settlement Report of this District for Fasli 1281 (1871-72), and its accompanying Statements prepared in the prescribed form.

2. OFFICERS BY WHOM THE SETTLEMENT WAS MADE.—*Statement No. 1.*—Statement No. 1 shows the several localities where, and the names of the officers by whom puttas were distributed. Mr. Whiteside, the Acting Collector, settled the Trichinopoly Taluq; Perambalur and Woodiarpolliem were taken up by Mahomed Esuf, the Deputy-Collector; while Museri and Kulitallai were settled by Pattabhiram Pillai, the then Deputy-Collector on special duty.

3. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—There is a decrease in the number of Inam and Shrotriem villages; seven Inam hamlets in the Trichinopoly Taluq continued hitherto from inadvertence to be shown as whole villages, and this mistake has now been corrected by clubbing them with their proper head villages. As regards the Shrotriem villages portions of two of them have been incorporated with Government lands, and for this reason continued to be represented in the lists of both the Government and Shrotriem villages. This anomalous double entry is now done away with and they have been struck off the list of Shrotriem, and hence the decrease.

4. PUTTAS.—The number of puttas issued this year is less by 1,765, and this is due to an unprecedentedly large extent having been relinquished, and a less extent taken up newly for cultivation. The total number of puttas is 1,39,232, of which 3,347 are new ones, 27,412 are slightly altered, and the remainder 1,08,473 remain unaltered.

SETTLEMENT REPORT OF TRICHINOPOLY.

5. RAIN-FALL.—The following table shows the quantity of rain in comparison with that of the preceding year :—

	Fasli 1280, 1870-71.	Fasli 1281, 1871-72.	Increase.	Decrease.
1871, July	·99	·89	...	·10
„ August	7·05	3·10	...	3·95
„ September	4·02	5·00	·98	...
„ October	8·56	7·05	...	1·51
„ November	6·44	8·74	2·30	...
„ December	2·40	1·82	...	·58
1872, January	1·59	...	...	1·59
„ February	1·15	·01	...	1·14
„ March ... ..	...	·03	·03	...
„ April	·69	1·17	·48	...
„ May	4·48	4·61	·13	...
„ June	1·23	1·39	·16	...
Total...	38·60	33·81	4·08	8·87

6. SEASON.—The season cannot on the whole be said to have been favourable for agricultural operations. The rain in August, when the dry cultivation is carried on extensively, was a great deal less than usual; and in November, when several of the dry crops are harvested, the rain fell heavily and reduced the quantity as well as the quality of the produce.

7. The river supply, however, continued steady, and the irrigating channels were properly filled, but from the failure of seasonable rains the crops did not come up so well as they would otherwise have done. They also suffered from locusts in the Nirarambam (or irrigated) portion of the Trichinopoly Taluq.

8. Several of the tanks in the Kadarambam (or dry) part of the district did not get a full supply because of the unequal distribution of the rain over the district, and the wet crops under the rain-fed tanks suffered much in consequence. Thus the outturn both of wet and dry crops was, as a matter of course, below the average.

9. SANITARY CONDITION.—The state of health both of man and beast does not compare favourably even with the preceding year, which was itself condemned as a bad year as regards sanitation. In the year under review there was scarcely any cholera; every care was taken to avoid the epidemic, and measures of sanitation were adopted in all the localities where large concourses of people from different parts of the country met for the sake of festivals, but the decrease of deaths from cholera was more than made up by the appearance of fever and small-pox. The number of deaths from fever was 9,357, being 47 per cent. of the total number of deaths.

10. The Dengue made its appearance towards the middle of June, and soon spread over the town of Trichinopoly, but in no instance did it prove fatal till the end of the Revenue year under report.

11. The total number of deaths amounted to $1\frac{7}{10}$ per cent., the births to $2\frac{1}{4}$ per cent. of the whole population of the district, as will be seen from the following entry :—

Deaths for Fasli 1281.

From Cholera.	From Small-pox.	From Fever.	From other causes.	Total.	Population as ascertained by the census taken in 1871.
192	677	9,357	10,292	20,518	11,97,936

Total births for Fasli 1281, 25,857.

12. **EMIGRATION.**—The total number of emigrants registered here for Mauritius and other Colonies (*exclusive* of emigration to Ceylon, of which we have no returns) is only 46; but I believe the number of emigrants was not so large as it has been formerly because of the encouragement the Tuticorin extension line of railway has offered this year to the labouring classes.

13. **PRICES**—*Statement No. 2.*—The statement does not show much variation in the prices of the several kinds of grain. There is an apparent increase of 13 per cent. in the price of horsegram, and 2 per cent. in that of raggy; while there is a fall of 9 per cent. in cholum, and 2 per cent. in cumboo. The prices have been stationary notwithstanding the scanty harvest, because of the reduced demand from the neighbouring southern districts, and because of the ryots having had to bring to market from necessity the grain hoarded up by them in expectation of high prices. It is, however, satisfactory to find that these prices are very favourable when compared with the average rates of the preceding ten years, although they are still nearly twice as high as the commutation rates adopted during the settlement.

14. **RYOTS' HOLDINGS**—*Statement No. 3.*—The total extent of land held under putta at the beginning of the year was 10,31,573 acres, assessed at Rupees 14,01,395. Of this 66,242 acres, yielding Rupees 61,420, have been relinquished, and the total extent was thus reduced to 9,65,331 acres, assessed at Rupees 13,39,975-1-0; while that newly taken up for cultivation amounts to 27,805 acres, assessed at Rupees 27,952-1-0. Thus the whole extent of occupied area for the year under report amounted to 9,93,136 acres, bearing an assessment of Rupees 13,67,927, *i. e.*, Rupees 33,468 less than in the preceding year.

15. *Enclosure A., Statement No. 3.*—The entry below shows the extent relinquished in each year since the settlement. The extent of land thrown up this year exceeds, it will be observed, that of the preceding year, which was itself unprecedented; and the only explanation of the fact is to be found in the rain accounts, which show that the rains were very scanty up to the time fixed for the relinquishment of holdings:—

Faslis.	Extent of land relin- quished.*	Assessment.			
	ACRES.	RS. A. P.			
1275	17,115	17,618 15 0			
1276	19,369	18,278 10 0			
1277	19,134	18,789 4 0			
1278	24,609	23,788 0 0			
1279	24,535	22,808 0 0			
1280	53,799	51,062 2 5			
1281	65,270	60,013 14 0			

16. The minor items under "Lands given up" are as shown below:—

	Extent.	Assessment.			
	ACRES.	RS. A. P.			
Dry converted into wet	655	822 0 0			
Wet converted into dry	20	43 0 0			
Ordinary dry converted into permanently improved dry	29	25 0 0			
Miscellaneous, including lands transferred to the head of Poramboke, deductions made on account of errors in calculation in the Field books.	268	517 0 0			
Total...	972	1,407 0 0			

SETTLEMENT REPORT OF TRICHINOPOLY.

17. All the items under "Lands taken up" are given hereunder :—

	Extent.	Assessment.
	ACRES.	RS.
Dry converted into wet	655	2,010
Wet converted into dry	29	69
Ordinary dry converted into permanently improved dry	293	413
Inam lands fully assessed	561	465
Lands improperly deducted as Poramboke	15	24
Lands newly added to the ryots' puttass by the correction of errors in the Registers or Field books	22,011	21,162
Assessed waste newly cultivated	4,240	3,809
Unassessed waste newly cultivated		
Total ...	27,804	27,952

18. WASTE REMITTED.—Rupees 1,793-1-0, the assessment on 579 acres, have been remitted because the lands were waste in consequence of a calingula across the Panguni, a surplus channel in the Trichinopoly Taluq, having been washed away by the freshes, and because of the failure of supply to a tank at Perur in the Museri Taluq; but no remission was allowed for fields partially cultivated.

19. WASTE CHARGED.—The extent of waste charged, both dry and irrigated, comes to 1,15,920 acres, assessed at Rupees 1,01,103. This again is 21,305 acres in excess of the previous year.

20. COMPARATIVE STATEMENT OF THE EXTENT OF CULTIVATION AND SETTLEMENT.—The statement given below shows the cultivation and assessment of this as compared with that of the preceding year :—

Items.	FASLI 1280.				FASLI 1281.				INCREASE.				DECREASE.			
	Extent.		Assessment.		Extent.		Assessment.		Ex- tent.		Assessment.		Ex- tent.		Assessment.	
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Dry	8,97,085	8,38,191	13	8	8,57,761	8,02,230	6	0	...	...	...	...	89,324	35,961	7	8
Wet	1,34,488	5,63,203	8	0	1,34,796	5,63,903	11	0	308	700	3	0	...	...	...	...
Total...	10,31,573	14,01,395	5	8	9,92,557	13,66,134	1	0	308	700	3	0	89,324	35,961	7	8
Net...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,016	35,261	4	8
<i>Add.</i>																
Second crop assess- ment ... ..	.....	1,16,055	11	0	.....	1,08,280	3	0	...	...	...	...	...	7,775	8	0
Additional assess- ment ... ..	.....	6,763	3	0	.....	6,785	7	0	...	22	4	0	...	...	...	...
Water-tax ... ..	.....	32,052	10	3	.....	33,065	15	6	...	1,013	5	3	...	...	...	...
Road Cess ... ..	.....	25,121	3	5	.....	71,967	3	8	...	46,836	0	3	...	...	...	...
Village Service Cess ... ..	.....	.....	.....	.....	.....	1,04,136	5	2	...	1,04,136	5	2	...	...	...	...
Total...	.....	1,79,992	11	8	.....	3,24,225	2	4	...	1,52,007	14	8	...	7,775	8	0
Grand Total...	.....	15,81,388	1	4	.....	16,90,359	3	4	...	1,52,708	1	8	...	43,736	15	8
Net increase...	.....	.....	.....	.....	.....	.....	.....	.....	...	1,08,971	2	0	...	...	...	...
<i>Deduct.</i>																
Road Cess ... ..	.....	55,260	11	3	.....	71,957	3	8	...	16,696	8	5	...	...	...	...
Village Service Cess ... ..	.....	642	8	3	.....	1,04,136	5	2	...	1,03,493	12	11	...	...	...	...
Other remissions as per Statement No. 4 ... ..	.....	27,265	5	9	.....	1,82,601	6	2	...	1,55,336	0	5	...	...	...	...
Total...	.....	83,168	9	3	.....	3,58,694	15	0	...	2,75,526	5	9	...	...	...	...
Remaining assess- ment ... ..	.....	14,98,219	8	1	.....	13,31,664	4	4	...	...	...	...	...	1,66,555	3	2
Add Miscellaneous items as per Statement No. 5.	.....	72,760	10	7	.....	88,950	3	8	...	16,189	9	1	...	...	...	...
Total...	.....	15,70,980	2	8	.....	14,20,614	8	0	...	...	...	...	...	1,50,365	10	8

21. The large decrease under the head Dry cultivation is ascribed to the deficiency of rain during the cultivating season. The decrease of Rupees 7,775 under the item second crop cultivation is due to a large extent of single crop lands having been compounded for this year, and to the ryots not choosing to risk a second crop cultivation from the failure of seasonable rains.

22. The increase under the head Road Fund is due to the levy of the new rate of one Anna in the Rupee and that under the head Village Cess arose from its never having been entered in this state-

* Vide Board's Proceedings, dated 15th September 1871, No. 3,981.

ment till now, and from the amount due for Fasli 1280* also having been deducted in this Fasli.

23. The reason for the increase under the head "Miscellaneous" will be detailed further on when the several minor items of which it is composed have to be noticed.

24. CULTIVATION OF SPECIAL PRODUCTS—*Enclosure B. to Statement No. 3.*—There is an increase in the extent of sugar-cane cultivation notwithstanding the unfavourable character of the season, but as this increase has occurred in the Trichinopoly and Woodiarpolliem Taluqs under the Iyen and Ponneri channels the ryots must have calculated more upon the steady supply in the river than upon the local rains.

25. The serious decrease in the extent of cotton cultivation is owing to a mistake in the returns of last year from the Perambalur Taluq, wherein the whole extent on which cotton was sown together with other dry grains was included, the recurrence of which mistake this year was prevented.

26. The decrease in the extent of indigo cultivation is so slight that it calls for no explanation.

27. IRRIGATION WORKS.—The following statement shows the principal irrigating channels and the extent of cultivation under each of them :—

Taluqs.	Names of irrigating Channels.	IRRIGABLE AREA.		CULTIVATION.	
		Extent.	Assessment.	Extent.	Assessment.
		ACRES.	RS.	ACRES.	RS.
Trichinopoly	Wyacondan	23,786	1,29,709	23,455	1,27,689
	Ramavoitalai	1,368	8,406	1,367	8,399
	Yelandavoitalai	1,927	11,250	1,925	11,239
	Pudu Iyen Voikal	3,520	20,675	3,517	20,660
	Wadakayen do.	3,771	27,537	3,771	27,537
	Terku Iyen do.	3,093	20,844	3,088	20,818
	Peruvala do.	8,624	42,182	8,603	42,136
	Nattu do.	3,368	19,671	3,365	19,654
	Malattar do.	2,704	13,006	2,703	13,001
	Panguny	5,990	25,249	5,430	23,595
	Total...	58,151	3,18,529	57,224	3,14,737
Museri	Museri Nattu Voikal	1,935	11,252	1,930	11,228
	Tottiem Peria do.	1,355	8,437	1,353	8,431
	Do. Chinna do.	1,639	10,733	1,624	10,665
	Ayaur	2,327	8,889	2,248	8,656
	Total...	7,256	39,311	7,155	38,980
Kulitallai	Marudur Nattu Voikal	5,730	38,891	5,730	38,891
	Kistnaroyapuram do.	1,499	9,447	1,474	9,360
	Nanga do.	2,075	10,843	2,075	10,843
	Ambravatty do.	2,432	6,410	2,370	6,189
	Total...	11,736	65,591	11,649	65,283
Woodiarpolliem.	Ponneri Voikal	3,904	14,585	3,768	14,216

28. All the above channels had a fair supply during the cultivating season except the Panguny, the water of which was lost in consequence of the calingula which regulate the supply at the head sluice having been washed away by the first freshes ; all attempts of both the ryots and the Department of Public Works to prevent the whole volume of water escaping through the calingula having proved fruitless.

29. RUINED TANKS.—There were no applications during the year for the repair of ruined tanks.

30. COWLE LANDS—*Enclosure C., Statement No. 3.*—There are no lands given on “Cowle” or graduated progressive rent in this district.

31. *Enclosure D. to Statement No. 3.*—The marginal entry, which is an abstract of the above enclosure, shows the extent of fractions of fields laid waste, and which was included in the extent brought to account as cultivated. This is a new return ordered by the Board in their Circular Proceedings noted in the margin.*

	Extent. ACRES.	Assessment. RS.
Fractions of fields not cultivated.	24,175	23,520

* Dated 9th April 1872, No. 513.

The correctness of the figures in the statement cannot, however, be vouched for because there are no means of checking them. The figures were entered as given by the Curnams, but as they themselves could not have been prepared for such a contingency the figures they gave must necessarily be more from memory or even guess-work than a representation of the actual state of things. Care will be taken to ascertain this more correctly in future returns.

32. *Enclosure E. to Statement No. 3.*—This statement, which is also a new one, shows the total area of both the dry and irrigated lands held under putta inclusive of all the waste charged, and the assessment thereof, together with the second crop assessment and “tirwajasty,” or increased assessment from dry converted into garden or permanently improved dry, and also the water cess. This gives in one view the whole occupied extent and the revenue therefrom except the “Land Revenue, Miscellaneous,” as determined in the annual settlement.

33. REMISSIONS—*Statement No. 4.*—The decrease of Rupees 1,554 under the item “Fasal Cammee” or second crop not cultivated calls for no remark. The ryots who choose to raise a second crop on registered single crop lands depend to a great extent upon the supply in the channel, and the chances their lands stand for a fair supply. If the channel carries a good supply the ryots under such a channel carry on second crop cultivation extensively, whilst those under channels more scantily supplied do not attempt second crop cultivation, as the supply is scarcely equal to the already registered double crop lands ; and so the second crop cultivation under a particular channel last year has to be remitted this year, while that under another channel brings in a larger revenue. The decrease under this item, therefore, does not necessarily involve any increased second crop cultivation. In this very year there is a net decrease of Rupees 7,000 under the head “Second crop cultivation”—*Vide* paragraph 21.

34. The increase of Rupees 29,333 and 1,28,207 under the head “Road Cess and Village Cess” respectively, originally included in the rate of assessment, arose from the separation of these amounts from the land revenue in accordance with the recent orders of the Board—*Vide* Board’s Miscellaneous Proceedings, No. 3,981, dated 4th October 1871, and Board’s Circular Memorandum, dated 6th June 1872, No. 750.

35. *Enclosure A., Statement No. 4.*—This statement is one of those newly ordered, and has been prepared according to the directions contained in the Board’s orders noted marginally.

Board’s Circular Memorandum, dated 6th June 1872, No. 750.

36. The preparation of this return involved some difficulty in respect to the Village Cess included in the rate of assessment. A lump sum of Rupees 63,790 is included in the land assessment of the whole district, and is not at all affected by the fluctuation in the land revenue ; and to ascertain the amount of dry and wet assessment with which this amount is incorporated

is by no means easy, and the only alternative left was to apportion it upon the land revenue of Fasli 1280, as the above order was received at the beginning of Fasli 1281, and this course was adopted.

37. No remission on account of withered crops was allowed this year.

38. LAND REVENUE, MISCELLANEOUS ITEMS—*Statement No. 5.*—This statement shows the Demand, Collection and Balance of the Land Revenue, Miscellaneous items.

39. It will be observed that there is on the whole a net increase of Rupees 16,189 this year under all the Miscellaneous items of Land Revenue as compared with those of the preceding year.

40. The items under which any important increase or decrease has occurred are noticed below:—

41. *Item No. 6.*—Under the head “Land cultivated but not included in the Jamabundi” there will be observed a decrease of Rupees 5,172, and this arose from the revenue under certain other items having by an oversight been included in this item in the preceding year.

42. *Item No. 2.*—The decrease of Rupees 457 under the head “Tree-tax” arose from some of the ryots having relinquished their tree puttās on account of the trees being past bearing, etc., and from other such causes.

43. *Item No. 43.*—The diminution of Rupees 746 under revenue fines is due to the several Curnams in the previous year having been dealt with under Regulation IX. of 1822 for concealed cultivation.

44. *Item No. 13.*—The decrease of Rupees 675 under the head “Rent for garden and topes” is owing to the avenue trees in the district having been rented at a low rate this year on account of loss to the renters in the preceding year.

45. *Item No. 7.*—The increase of Rupees 9,948 under the head “Concealed cultivation” is due to the amount which ought to have been included under this item having inadvertently been added to item No. 6 in the preceding year, and to the investigations into the revenue defalcations set on foot by Mr. Banbury in 1869 having not been brought to a close in some portions of the district till during the year under report.

46. *Item No. 46.*—The increase under the head “Water-tax on Inam, Shrotriem, etc., villages” of Rupees 4,242 is attributable to this tax not having been brought to account in the Museri Taluq in the preceding year.

47. *Item No. 9.*—The increase of Rupees 5,827 under the head “Cultivation on Poramboke lands” is due to a large extent of this class of lands having been cultivated this year. Measures will be adopted to prevent such large cultivation on lands reserved for public purposes.

48. *Enclosure A. to Statement No. 5.*—This new return was prepared in accordance with the instructions of the Board in their Circular Memorandum, dated 20th June 1872, No. 811, and shows the extent of land from which the revenue exhibited in the statement is derived.

49. *Statement No. 6.*—In this statement is shown the Demand, Collection and Balance of Revenue from the Zemindari, Muttahs, Shrotriem, etc. The balance at the end of June was 12,950 Rupees; of this Rupees 3,982 have already been collected, and measures are being adopted for the early realization of the rest.

50. The Arealur Zemindar is much involved and several of the villages of the Zemindari have been sold on account of his debts, and the Government dues against him will also, I think, have to be realized by the sale of his lands.

51. *Statement No. 7.*—The abstract statement given below compares the collections of this with those of the preceding years:—

Items.	FASLI 1280.						FASLI 1281.						Increase.			Decrease.								
	Arrears.			Current.			Total.			Arrears.			Current.			Total.								
<i>Land Revenue.</i>	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled	4,027	0	0	45,862	0	0	49,889	0	0	4,027	3	10	42,914	9	5	46,941	13	3	...	...	...	2,947	2	9
Quit-rent on Shrotriem, etc., villages	5,280	0	0	7,499	0	0	12,779	0	0	4,136	11	5	8,386	4	7	12,523	0	0	...	...	...	256	0	0
Ryotwar	1,15,812	0	0	14,50,712	0	0	15,66,524	0	0	46,789	0	10	12,77,352	4	8	13,24,141	5	6	...	...	...	2,42,382	10	6
Sale of waste land and redemption of land tax ... ..	...	...	...	65	0	0	65	0	0	...	...	...	...	...	...	...	...	...	...	...	...	65	0	0
Miscellaneous	48,415	0	0	53,611	0	0	1,02,026	0	0	18,982	15	9	57,645	2	5	76,628	2	2	...	...	...	25,397	13	10
Total...	1,73,534	0	0	15,57,749	0	0	17,31,283	0	0	73,935	15	10	13,86,298	5	1	14,60,234	4	11	...	...	...	2,71,048	11	1
Abkari	10,753	0	0	1,37,466	0	0	1,48,219	0	0	9,459	11	10	1,26,809	13	1	1,36,269	8	11	...	...	...	11,949	7	1
Income-tax	338	0	0	49,370	0	0	49,708	0	0	1,659	10	0	14,023	3	2	15,682	13	2	...	...	...	34,025	2	10
Stamps ... ..	...	..	...	98,042	0	0	98,042	0	0	...	...	...	1,12,659	9	6	1,12,659	9	6	14,617	9	6	...	...	...
Grand Total...	1,84,625	0	0	18,42,627	0	0	20,27,252	0	0	85,055	5	8	16,39,790	14	10	17,24,846	4	6	14,617	9	6	3,17,023	5	0
Net decrease...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,02,405	11	6

52. **RYOTWAR AND MISCELLANEOUS.**—The falling off of Rupees 2,42,382 in the “Ryotwar,” and Rupees 25,398 under “Miscellaneous,” arose from the fact that the large arrears were collected in the preceding year, and from the very large extent of land that has been thrown up this year.

53. **Abkari.**—The decrease under the head “Abkari” is due to the money deposited by the renters having been credited after the close of the year; whereas in the preceding year the renters having got the lease for three years had to pay up the arrears at the close of each month.

54. **Income-tax.**—The falling off in the Income-tax is due to the rate having been reduced.

55. **Stamps.**—The increase of Rupees 14,618 under the head “Stamps” is because the people begin to understand the law better, and see the necessity for having deeds, which are not required by law to be registered, engrossed on proper stamps.

56. The amount that remained uncollected at the close of the year, inclusive of both arrears and current revenue, was Rupees 1,32,283, of which Rupees 80,361 have been collected up to the end of September last, and a sum of Rupees 51,923 has yet to be collected. Measures are being adopted for its realization.

57. **ARREARS.—Statement No. 8.**—This statement shows a balance of Rupees 15,315-11-10 at the close of the year under all sources of revenue for former Faslís. Rupees 906-11-4 have since been collected. The circumstances of the individuals from whom the above amount is due have been carefully gone through by the officers who conducted the settlement of the different taluqs, and Rupees 2,645-15-6 have been ascertained to be irrecoverable for the following reasons :—

1st.—From the defaulters having either deserted or died.

2nd.—Because there was no demand for land upon which revenue was due when put up to auction.

3rd.—From assessment having been charged twice over by mistake.

4th.—From the “Azimayishdars” (Inspectors) having charged for lands which the subsequent investigations proved were not liable.

58. I beg therefore to request the sanction of the Board for the remission of the above amount. The remainder (Rupees 11,763) is recoverable, and arrangements have accordingly been made for its collection. Rupees 1,981-13-6 have been recommended last year for remission—*Vide* paragraph 24 of last year’s Report. Before the sanction arrived Rupees 28-7-0 had been collected and brought to account, and therefore the balance only was remitted.

59. **Enclosure A. to Statement No. 8.**—The number of cases in which coercive measures were adopted for realizing the Government dues was Rupees 205, involving a total amount of Rupees 11,222. This compares favourably with the preceding year as regards the amount which is less by Rupees 3,077, although the number of cases is not much diminished.

60. Arrears amounting to Rupees 1,954 were made good by the attachment and sale of movable property, and Rupees 9,268 by that of immovable property.

61. **Statement No. 9.**—The total collections under all items of revenue, both arrears and current, amounted to Rupees 17,24,846-4-6, and the charges to Rupees 1,27,501-5-8, thus the net revenue comes to Rupees 15,97,344-14-10.

1st.—**Salaries of Collectors, etc.**—The decrease of Rupees 21,977 under this item arose from the Acting Collectors appointed to this district having only drawn Sub-Collector’s pay.

2nd.—The increase of Rupees 5,037 under the head “Miscellaneous” is due to the large deputation allowance (Rupees 3,500) drawn by the Acting Collectors, and to the value of the Service Postage labels which was also included in it. Other items in the statement call for no remark.

62. **UNSURVEYED WASTE.—Unsurveyed lands brought under cultivation.**—This class of land brought under the influence of the plough this year comes to 4,240 acres, assessment Rupees

3,808. This extent added to what has already been brought under cultivation since the settlement amounts to 68,857 acres, assessed at Rupees 63,801. But this account of the total extent of unsurveyed waste land cultivated does not represent the actual extent now under cultivation. A very great portion of it may have been relinquished and taken up again.

63. STATISTICAL RETURNS.—These returns in the prescribed form are herewith forwarded. I entertain great doubt as to the correctness of these statistics, because the village and taluq officials never appear to have taken any pains since the settlement to note down the kind of crops grown on each field, although there appears to have been no lack of orders on the subject to the taluqs. I shall enforce these orders more strictly for the future.

64. TALUQ AND VILLAGE ACCOUNTS.—I have had no opportunity of personally inspecting these accounts so as to express an opinion thereon; but I understand from inquiry that the taluq accounts are well kept, and those in the villages are considerably improved.

65. LANDS ACQUIRED BY PUBLIC SERVANTS.—Five individuals in the public service have either purchased or inherited lands to the extent of 87.9 acres this year, and have duly rendered accounts for the same. The Register kept for this purpose appears to have been opened in 1862, but is not brought up to date as it ought to have been, although the returns from the public servants are received year by year and filed. I shall take care that this register is properly kept for the future.

66. VILLAGE SERVICE INAM QUIT-RENT.—The quit-rent on the Village Service Inams enfranchised last year has not as yet been brought to account as was expected in the Settlement Report for Fasli 1280, because no final orders have as yet been received on the subject.

67. QUINQUENNIAL RETURNS.—These statements are herewith submitted in accordance with the instructions conveyed in the Board's Circular Memorandum noted marginally.

1st November 1866, No. 1,097.

68. *Statements A. and B.*—The figures in this return will be found to vary from those of the return submitted in Fasli 1276. This difference is owing to the reduction of a certain number of Inam and Shrotriem villages as explained in paragraph 3.

69. The increase of 26 square miles in the total extent of the district is partly due to the large extent of unsurveyed waste taken up for cultivation since the settlement, and is partly unexplained.—*Vide* paragraph 62.

70. *Statement C.*—The sources of irrigation of all kinds have been entered in this return as they exist at present, and the increase in the number of private wells shows the extent to which the ryots have been improving their unirrigated farms.

71. *Statement D.*—As no copy was kept in the villages of the census taken I am unable to fill in this return, and I beg to submit a blank return as directed in the Board's Proceedings noted marginally.

Dated 22nd January 1872, No. 120.

72. *Statement E.*—This return shows the total number of puttass and the aggregate revenue under those puttass. The difference of Rupees 63,790 between this amount and that entered in the Statement No. 3 is due to "the Village Cess included in the rate of assessment" having been deducted (*Vide* Board's Proceedings, dated 15th September 1871, No. 3,981) for Faslis 1280 and 1281 in Statement No. 3, while the same amount has been deducted in *this* statement for Fasli 1281 alone.

73. CONDUCT OF PUBLIC SERVANTS.—As I have only just joined the district I am unable to express any opinion as to the conduct of the public servants. I have, however, received much assistance in every way from the Head Sheristadar T. Pattabhiram Pillai, and it is owing partly to his repeated serious attacks of illness, and partly to the prevalence of dengue in the office, that this report has been so excessively delayed. The new returns prescribed by the Board have also caused much confusion in the taluqs, and their returns had to be frequently sent back on account of obvious errors.

TRICHINOPOLY,
15th October 1872.

(Signed) J. B. PENNINGTON,
Acting Collector.

SETTLEMENT REPORT

OF

MADURA.

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I HAVE the honour to submit my report on the annual settlement of this district for Fasli 1281, and to forward the usual statements, together with those prepared according to the forms which accompanied the Board's Proceedings marginally noted.

No. 513, dated 9th April 1872.
 „ 750, „ 6th June „
 „ 811, „ 20th „ „

2. *Statement No. 1.*—This statement shows the places at which the puttass were distributed and settlement made. The distribution of puttass was commenced on the 22nd May, and completed on the 6th July 1872.

Faslis.	Old Puttas modified.	Old Puttas not altered.
1280	38,537	96,960
1281	43,291	94,004
Increase...	4,754	...
Decrease...	...	2,956

3. There was an increase in the number of old puttass modified by additional entries, and a decrease in the number of puttass not altered as shown in the margin.

4. The following statement exhibits the number of villages and their tenures in comparison with those of the preceding Fasli.

	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1. Ryotwar villages	780	780	...	...
2. Amani villages	8 $\frac{1}{2}$	4 $\frac{1}{2}$	...	4
3. Villages belonging to Muttahs and Zemin- daris attached to Government taluqs ...	244	244	...	...
4. Villages belonging to the Ramnad Zemin- dari	2,158 $\frac{3}{4}$	2,163 $\frac{1}{4}$	4 $\frac{1}{2}$	...
5. Villages belonging to the Sivagunga Zemin- dari	2,069 $\frac{2}{3}$	2,069 $\frac{2}{3}$	...	...
6. Inam villages belonging to Government taluqs,	198	198	...	...
Total...	5,458 $\frac{1}{2}$	5,459 $\frac{3}{4}$	4 $\frac{1}{2}$	4

5. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The decrease of four villages under Amani is the result of the transfer of the four villages noted in the margin from this head to the Ramnad Zemindari. These four

1. Pattanendal.
2. Muniarendel.

3. Pappanendal.
4. Vannanendal.

villages were originally Durmasanam Inams, and were incorporated with Ayen in Fasli 1276 under the orders of the Inam Commissioner, in consequence of the non-appearance of the Inamdars. But the Government have cancelled the nominal annulment of these Inam tenures, and the villages have been made over to the Zemindar, (*vide* Government Proceedings dated 27th July 1871, No. 1,305, and 4th April 1872, No. 550).

6. The increase of four and three-fourth villages under the head of "Villages belonging to the Ramnad Zemindari" is caused by the addition of five villages to, and the deduction of one-fourth village from, this head. Of these five villages four are those mentioned in the preceding paragraph and the fifth is the village of Tiruvanandpuram, situated in Pallimadam Taluq of the Ramnad Zemindari. This village has been omitted from the accounts furnished hitherto by the Zemindar, though entered in the Istimirar account, and settled by the Inam Commissioner, half as Durmasanam and the other half as Devastanam, and this omission was brought to notice while preparing the Census Form No. IV. In the Quinquennial Return, submitted by the Special Assistant in charge of Ramnad, a deduction of one-fourth of a village has been made, which, he says, is owing to the preparation of the account with greater care than was employed on previous occasion. Hence the increase of four and three-fourth villages as shown above.

7. The following is an abstract of the rainfall in the district.

Statement of Rainfall in 1871-72.

Number of Stations in each Sec- tion.	Section.	1871.							1871.			1872.				
		April	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January	February.	March.	Total.	Grand Total.
		IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.	IN. T.
2	Northern ...	1 3.12	3 4.75	0 6.25	2 7.25	4 3.65	2 6.8	15 1.82	6 7.55	6 2.3	0 3.3	0 3.6	0 5.5	0 6.5	14 8.75	30 0.57
2	Southern ..	2 1.5	2 5.75	4 .5	0 4.675	3 4.6	2 .9	14 7.925	7 7.6	9 5.6	0 2.5	0 1.0	0 9.7	0 1.5	18 7.9	33 5.825
2	Eastern ...	1 8.05	0 .75	0 .35	0 1.45	2 1.65	0 3.55	4 5.8	1 9.5	4 7.3	0 5.4	0 .25	0 4.5	0 .3	7 7.25	12 3.05
2	Western ...	1 9.6	2 9.4	2 4.5	0 .8	1 1.0	1 2.3	9 7.6	3 8.15	10 9.3	0 7.7	...	1 2.5	...	16 7.65	26 5.25
	Total...	7 2.27	9 .65	7 1.6	3 4.175	11 .9	6 3.55	44 3.145	20 2.8	31 4.5	1 8.9	0 4.85	3 2.2	0 8.3	58 1.55	102 4.695
	Average of the district.	1 8.068	2 2.662	1 7.9	0 8.543	2 7.725	1 5.888	11 .786	5 .7	7 8.625	0 4.725	0 1.212	0 8.05	0 2.075	14 5.387	25 6.173

8. SEASON.—On the whole, the season this year was not favourable for agricultural operations. There was a general deficiency in rainfall, and in some taluqs there was a serious failure of rain in the early part of the year when the cultivation of dry land commences; on the other hand, abundant rain fell during the months of October and November, and freshes came down the rivers several times during the year. Wet cultivation was, therefore, carried on extensively, but from December to February there was scarcely any rain, and the outturn of dry crops as well as of wet crops under rain-fed tanks was much affected, and in parts of the district both kinds of crops altogether failed.

9. SANITARY CONDITION.—In parts of the district there was a deficiency in pasturage, and consequent mortality among the cattle, but no serious epidemic occurred.

10. The public health of the district during Fasli 1281 was better than in the preceding fasli as already stated in my report on the public health submitted on the 31st August 1872. There was no serious outbreak of epidemics, and the decrease in deaths from cholera is very considerable; but on the other hand there was an increase in the number of deaths from small-pox which prevailed to a considerable degree in some of the taluqs.

Faslis.	Number of Persons emigrated.
1280	60,944
1281	63,545
Increase...	2,601

11. EMIGRATION.—The marginal figures show the number of persons who emigrated to Ceylon. The increase is chiefly attributable to the facilities afforded to the emigrants by the special agency established for their conveyance to and from Ceylon.

12. PRICES—*Statement No. 2.*—The following is an abstract statement showing the prices of grain during the year under report as compared with those of the two previous Faslis 1279 and 1280, as well as the commutation-prices on which the land-revenue was originally fixed:—

Description of Grain.	Commuta- tion-rates per Garce.	Fasli 1279 per Garce.	Fasli 1280 per Garce.	Fasli 1281 per Garce.
Paddy, 1st sort, per Garce	59	203	172	165
„ 2nd „ „ „		185	158	150
Cholam or Javary	35	164	140	123
Cumboo or Bajira	45	190	151	129
Raggy	50	165	147	128
Horse-gram	55	180	174	176
Harrack or Varagoo	38	86	...	...

13. All kinds of grain, with the exception of horse-gram, have slightly fallen in price during the year under report. The exception was owing to the entire failure in many localities of the pulse grains. The fall in the prices was caused by the importation of grain from the neighbouring districts.

14. RYOTS' HOLDINGS—*Statement No. 3.*—The extent of ryots' holdings during Fasli 1281 is less than that of the preceding year by acres 20,525 as shown in the margin. This decrease is owing to the unfavourable nature of the season which led to the relinquishment of

land to the extent of acres 45,917, while the land taken up on Durkhast was only acres 25,397.

15. ACTUAL CULTIVATION.—The extent of actual cultivation during the year under report as compared with that of the preceding fasli is shown in the annexed abstract.

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5

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Dry	6,64,875	6,41,011	...	23,864
Wet	1,30,700	1,33,758	3,058	...
Total...	7,95,575	7,74,769	3,058	23,864
Net Decrease...	...	...	...	20,806

16. The large decrease in dry cultivation is due to the scanty rainfall throughout the cultivating season, but the increase in wet cultivation is the result of the good supply of water which was available in rivers and channels during the months of October and November:—

Abstract A., Comparative Statement of Cultivation and Settlement.

Items.	Fasli 1280.			Fasli 1281.			Increase.		Decrease.	
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.
1	2	3		4	5		6	7	8	9
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	ACRES.	RS.
Dry	7,35,244	9,35,297	11 8	7,03,718	9,09,964	4 0	...	...	21,526	6,25,333
Wet	1,37,271	5,80,870	13 3	1,39,874	5,91,598	15 10	2,603	10,728	...	...
Total...	8,62,515	15,16,168	8 11	8,43,592	15,01,563	3 10	2,603	10,728	21,526	6,25,333
<i>Add</i>										
Second crop assessment ... ..	...	25,514	13 7	...	46,199	8 11	...	20,684	...	...
Additional assessment ... ..	...	1,168	5 9	...	614	1 4	...	...	...	554
Water-tax ... ..	...	...	...	...	...	...	...	...	...	...
Road-cess ... ..	...	77,350	4 0	...	1,14,096	8 5	...	36,747	...	...
Merah to Village Servants ... ..	...	...	...	...	...	...	...	...	...	...
Total...	...	16,20,202	0 3	...	16,62,473	6 6	...	63,159	...	25,887
<i>Deduct Remission.</i>										
Road-cess ... ..	...	77,350	4 0	...	1,14,096	8 5	...	36,747	...	...
Merah to Village Servants ... ..	...	...	...	...	...	...	...	...	...	...
Other remissions as particularised in Statement No. 4..	...	81,364	12 5	...	87,441	13 3	...	6,077	...	...
Total ...	...	1,58,715	0 5	...	2,01,638	5 8	...	42,824	...	...
Remaining Beriz ...	...	14,61,486	15 10	...	14,60,935	0 10	...	25,335	...	25,887
Add Miscellaneous.	...	58,229	2 0	...	87,792	7 9	...	29,563	...	...
Total...	...	15,19,716	1 10	...	15,48,727	8 7	...	54,898	...	25,887
Net Increase...	...	...	...	...	...	...	...	...	...	29,011

17. The increase under the item of second crop assessment is owing to the favourable character of the season for Kodai crop cultivation.

18. The Road-cess entered in the statement only represents the amount due from the Government taluqs, that of Zemindaris have not been entered as the necessary information

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has not been received, and the increase under this item is attributable to the increased rate under Act IV. of 1871.

Faslis.	RS.
1280	60,348
1281	52,277
Decrease ...	8,071

19. WASTE REMITTED.—This decrease is owing to the abundant fall of rain in October and November, which induced the people to cultivate more lands.

20. CULTIVATION OF SPECIAL PRODUCTS.—The following is a comparative statement of the cultivation of cotton, indigo, and sugar-cane:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
Cotton... ..	91,770	1,20,998	29,228	...
Indigo... ..	152	281	129	...
Sugar cane	192	295	103	...

21. The increase in cotton cultivation is owing to the season at the time for sowing this particular crop being favourable.

22. PRINCIPAL SOURCES OF IRRIGATION.—The following abstract will show the principal sources of irrigation, the extent of ayacut and cultivation under them, together with the assessment and the actual revenue derived from the works:—

	AYACUT.		CULTIVATION OF FASLI 1281.		
	Extent.	Assessment.	Extent.	Assessment.	Actual Revenue derived.
	ACRES.	RS.	ACRES.	RS.	RS.
Madacolam channel	2,497	12,209	2,311	12,241	13,946
Nelayur do.	7,202	32,429	5,734	26,768	30,878
Vadagarai do.	4,052	22,092	3,756	20,564	26,823
Tengarai do.	2,198	11,598	2,080	10,880	13,244
Uttamattukal do.	2,266	12,279	2,187	12,021	12,021

23. RUINED TANKS.—No applications were made for ruined tanks during the year under report.

24. *Enclosure D. to Statement No. 3.*—This is a new statement, and it shows the extent and assessment of portions of fields left waste but included under the head of Cultivation.

25. *Enclosure E. to Statement No. 3.*—This form is also a new one. It shows in one view the whole of the area brought under irrigation.

Faslis.	RS.
1280	1,694
1281	2,870
Increase...	1,176

Faslis.	RS.
1280	2,851
1281	2,291
Decrease...	560

Faslis.	RS.
1280	35,274
1281	16,244
Decrease...	19,030

26. AMANI VILLAGES—*Statement No. 3 A.*—The net revenue derived from the Amani villages during the year under report exceeds that of the preceding one by Rupees 1,176.

27. PARTICULARS OF REMISSION.—*Shamilat Bunker remitted, Statement No. 4.*—This decrease needs no remark.

28. *Withered Crops.*—The decrease is owing to the smaller amount of remission granted during the year under report in comparison with last year.

29. *Tirwah Cummee*.—This increase is entirely due to the reasons stated by Mr. Bliss in paragraph 13 of his report. The increase under the second head of "Miscellaneous Items" is owing to the remission of the full assessment on certain land according to the conditions under which it was granted on Cowle.

Faslis.	RS.
1280	9,232
1281	10,965
Increase...	1,733

30. *Special Remission on Dry Holdings*.—With reference to the Board's Proceedings No. 643, dated 22nd April 1872, a special remission on dry holdings was granted in 55 villages in Dindigul and 38 in Pulney Taluqs, and the remission thus granted amounted on the whole to Rs. 50,649 as particularised in the margin.

	RS.
Dindigul Taluq	30,993
Palani do.	20,556
Total...	50,649

31. *Enclosure A. to Statement No. 4*.—This statement also is a new one, and shows how much of the remissions appertain to irrigated, and how much to unirrigated lands.

32. *MISCELLANEOUS ITEMS—Statement No. 5*.—This increase is chiefly owing to the imposition of three times the proper assessment on lands taken up for cultivation without durkhast, in spite of repeated orders on the subject as explained by Mr. Bliss in paragraph 21 of

Faslis.	RS.
1280	68,391
1281	94,820
Increase...	26,429

his report, and to the water-tax on Inam lands (Item No. 46).

33. *Enclosure A. to Statement No. 5*.—This is also one of the statements prepared according to the newly prescribed forms, and is intended to show how much of the miscellaneous revenue is derived from irrigated lands, and how much is not so derived.

34. *GENERAL RESULT OF LAND REVENUE SETTLEMENT—Statement No. 7*.—The result of the revenue settlement of the year under report shows a net increase of Rupees 24,912, as will be observed from the following statement:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	7,85,499	7,85,649	150	...
Jodi of Inam and Shrotriem villages	26,971	26,971	...	...
Ryotwar	14,61,487	14,60,935	...	552
Miscellaneous	62,476	87,793	25,317	...
Proceeds of waste land and redemption of land-tax	46	54	8	...
Total...	23,36,479	23,61,402	25,475	552
Net Increase...	...	...	24,923	...

35. *Permanently Settled, Increase Rupees 150*.—This is due to the addition to the peshcush of the Shivagunga Zemindari of 90 per cent. of the quit-rent of certain Inams for which title-deeds were granted during the year under report.

36. *Ryotwar, Decrease Rupees 552*.—This small decrease calls for no special notice.

37. *Miscellaneous, Increase Rupees 25,317*.—This increase is owing to the reasons stated in paragraph 32.

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38. **SUNDY SOURCES OF REVENUE.**—The subjoined is a comparative statement showing the demand on account of sundry sources of revenue in the fasli under report as compared with that of the preceding fasli:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari... ..	1,42,073	1,42,389	316	...
Salt	6,31,496	5,12,641	...	1,18,855
Sea Customs	19,688	23,298	3,610	...
Stamps... ..	2,93,391	2,96,414	3,023	...
Income-tax	1,40,454	41,512	...	98,942
Total ..	12,27,102	10,16,254	6,949	2,17,797
Net Decrease...	...	...	...	2,10,848

39. *Salt, Decrease Rupees 1,18,855.*—This decrease is entirely owing to the diminished sales of salt during the year under report at all the stations except Vattanam caused by the merchants having purchased salt at Tuticorin after carrying cotton to that port.^c

40. The particulars of the salt-transactions during the year under report as compared with those of the preceding year, are exhibited in the following abstract:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	MDS. S.	MDS. S.	MDS. S.	MDS. S.
Quantity in store in the beginning of the fasli	3,10,303 15	1,47,591 0	.....	1,62,712 15
Quantity manufactured during the fasli	1,61,566 0	3,81,412 0	2,19,846 0	.....
Gain by measurement	1,550 0	214 30	.....	1,335 10
Spontaneous salt... ..	.....	509 10	509 10	.....
	1,63,116 0	3,82,136 0	2,20,355 10	1,335 10
Total...	4,73,419 15	5,29,727 0	2,20,355 10	1,64,047 25
Deduct sales	3,15,711 20	2,56,635 10	.....	59,076 10
Remainder...	1,57,707 35	2,73,091 30	1,15,383 35	.....
Waste written off under sanction of Government	10,116 35	14,036 10	3,919 15	.....
Remainder...	1,47,591 0	2,59,055 20	1,11,464 20	.....
Wastage recommended to be struck off.	14,036 10	6,760 10	.....	7,256 0
Balance...	1,33,554 30	2,52,275 10	1,18,720 20	.....

41. I request sanction for writing off the accounts 6,780 Maunds, 10 Seers, of salt referred to in the above abstract.

42. It will be observed from the above statement that the quantity of salt in store at the beginning of Fasli 1282 is double the quantity in store at the beginning of Fasli 1281. This is owing to a large quantity of salt having been manufactured during the fasli under report under

measures taken as stated in paragraph 36 of the Settlement Report for Fasli 1280.* But the sales of salt in Fasli 1281 have considerably fallen short of those of Fasli 1280 for the reasons stated above.

43. *Sea Customs, Increase Rupees 3,610.*—This increase is the result of heavy exportation of grain and pulse and chillies to Ceylon.

44. *Income-tax, Decrease Rupees 98,942.*—The levy of a lower rate of tax under Act XII. of 1871, and the fixing of Rupees 750 as the minimum assessable income have caused this heavy decrease.

45. **ABSTRACT SHOWING TOTAL LAND REVENUE, ETC.**—The following abstract will show the revenue derived from all sources in the year under report as compared with that of the preceding year:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	23,36,479	23,61,402	24,923	...
Sundry Sources of Revenue	12,27,102	10,16,254	...	2,10,848
Total...	35,63,581	33,77,656	24,923	2,10,848
Net Decrease...	...	...	...	1,85,925

46. **COLLECTIONS OF REVENUE, BOTH CURRENT AND ARREARS.**—The following is a comparative statement showing the collections:—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	2,13,853	1,66,575	3,80,428	6,50,749	3,32,776	9,83,525	6,03,097	...
Quit-rent on Shrotriem, etc.	3,636	21,397	25,033	5,382	23,028	28,410	3,877	...
Ryotwar	2,23,999	10,90,166	13,14,165	3,65,157	10,74,578	14,39,735	1,25,570	...
Sale of waste lands ...	...	46	46	...	55	55	9	...
Miscellaneous	27,935	12,582	40,517	49,143	12,102	61,245	20,728	...
Total...	4,69,423	12,90,766	17,60,189	10,70,431	14,42,539	25,12,970	7,52,781	...
Abkari	8,210	1,35,237	1,43,447	6,836	1,35,971	1,42,807	...	640
Income-tax	504	1,30,409	1,30,913	8,724	39,694	48,418	...	82,495
Sea Customs ... ..	...	19,688	19,688	...	23,299	23,299	3,611	...
Salt ... ..	...	6,31,496	6,31,496	...	5,12,641	5,12,641	...	1,18,855
Stamps ... ..	...	2,93,391	2,93,391	...	2,96,414	2,96,414	3,023	...
Total...	4,78,137	25,00,987	29,79,124	10,85,991	24,50,558	35,36,549	7,59,415	2,01,990
Net ..	...	...	...	...	...	...	5,57,425	...

47. *Permanently Settled, Increase Rupees 6,03,097.*—The increase under this item is due to a large amount of arrears outstanding against the Zemindaris of Ramnad, Sivagunga, and Kannivadi at the close of the last fasli having been paid in the fasli under reference.

48. *Quit-rent on Shrotriem, etc., Villages, Increase Rupees 3,377.*—This increase arose from the collection of arrears.

49. *Ryotwar, Increase Rupees 1,25,570.*—This increase also is attributable to the collection of arrears which were large at the beginning of the fasli.

50. *Miscellaneous, Increase Rupees 20,728.*—The collection of the arrears outstanding under this head at the commencement of the fasli caused this increase.

51. The variations in the collections of the revenue under the heads of "Income-tax" and "Salt" are due to causes explained in paragraphs 39 and 44. The reasons stated in paragraph 43 account for the small increase under the item of "Sea Customs."

52. *Balance.*—The large amount of Rupees 11,52,797, which consist of arrears and current

	RS.
Current balance	4,24,946
Arrears	88,264
Total...	5,13,210

balance at the close of the fasli under review, was, by subsequent collections up to the end of September, reduced to Rupees 5,13,210 as shown in the margin.

	RS.
Ramnad ... { Arrears	73,387
{ Current balance ...	3,24,404
Total...	3,97,791

53. *Permanently Settled.*—The current balance and arrears under this head are due by the estates noted in the margin. Rupees 3,97,791 are due from the Ramnad Zemindari now under attachment.

	RS.
Sivagunga. { Arrears	321
{ Current balance ...	29,681
Total...	30,002

54. As regards the current balance outstanding against Sivagunga Zemindari, Rupees 17,681 have been since paid by the sub-lessee, and he has given a draft for the remaining sum payable on the 3rd November.

Kannivadi.—Current balance ...	1,500
Sirupalai.—Do.	90
Total...	4,29,383

55. The lessee of Kannivadi Zemindari has been unable to pay his peishcush punctually in consequence of disputes with the Zemindar regarding the possession of the estate, and this has already been brought to the notice of the Board (*vide* my letter No. 276, dated 18th September 1872). The lessee has promised to clear off the arrears soon.

56. As regards the small sum of Rupees 90 outstanding against the estate of Sirupalai, I beg to state that the four villages composing this estate have been attached by the Principal Sadr Ameen's Court in satisfaction of certain debts incurred by the late Poligar. Steps have been taken to recover this sum.

	RS.
Arrears	779
Current balance	1,210
Total...	1,989

57. *Jodi on Shrotriem, etc., Villages.*

—Strict orders have been issued for the collection of the arrears and balance noted in the margin with as little delay as possible.

	RS.
Arrears	10,070
Current balance	47,747
Total...	57,817

58. *Ryotwar.*—The arrears and current balance under this head are given in the margin.

	RS.
1. Tirumungalam	5,769
2. Madura	15,627
3. Melur	5,640
4. Periacolam	11,758
5. Dindigul	5,662
6. Palani	3,291
Total..	47,747

59. The marginally noted statement will show how much current balance is outstanding against each taluq.

60. This is owing to the inability of the poorer ryots to pay their kists promptly in consequence of the fall in prices, to the unfavourable season in parts of the district, and

partly also to remissness on the part of the Tahsildars. Strict orders have been issued for the early realization of this balance.

61. *Miscellaneous.*—The current balance under this head is Rupees 18,540, and it chiefly consists of treble assessment, etc., referred to in paragraph 32. Measures have been taken for the speedy realization of this amount.

62. Of the outstanding arrears, amounting to Rupees 88,263, Rupees 80,729 are recoverable, Rupees 5,291 are doubtful, and Rupees 2,243 are irrecoverable.

	RS.
Permanently settled... ..	73,708
Quit-rent on Shrotriem, etc., villages.	779
Ryotwar.. ..	5,189
Miscellaneous	1,053
Total...	80,729

63. The recoverable arrears are composed of the items shown in the margin, and are in course of realization.

64. Of the doubtful arrears, Rs. 2,597 form the subject of a boundary dispute between the two hill-villages, one belonging to Govern-

ment and the other to the Kannivadi Zemindari, referred to in paragraph 58 of the Settlement Report for Fasli 1280. With reference to paragraph 42 of the Government Proceedings No. 712, dated 1st May 1872, reviewing the Board's report on the settlement and collections of revenue for Fasli 1280, and to paragraph 10 of the Board's Proceedings thereon, No. 858, dated 30th May 1872, I beg to state that the "Ryotwar" balances which appertain to very old dates, are those belonging to the above dispute. The decision of Mr. Arbuthnott, under Act XXVIII. of 1860, regarding the above boundary dispute is now under appeal before the Civil Court, (*vide* Board's Proceedings No. 1,749, dated 2nd September 1872), and until this appeal is decided these arrears cannot be finally disposed of. Mr. Bliss has, however, taken steps for their collection as explained in paragraph 33 of his report.

65. The item of Rupees 2,541 entered under the head of "Doubtful arrears" is the sum outstanding against the late renters of the Madura Taluq (*vide* paragraph 57 of the Settlement Report for Fasli 1280). The necessary steps have been taken to collect these arrears.

66. The balance or the remaining sum of Rupees 153 under this head relates to petty boundary disputes. They are under examination, and will be disposed of at an early date.

67. RECOMMENDATION FOR REMISSION OF IRRECOVERABLE ARREARS.—The following are the several items of irrecoverable arrears, which in all amount to Rupees 2,243-5-9; and I request the Board will obtain sanction for writing this amount off the accounts:—

	RS.	A.	P.
<i>Ryotwar.</i>			
Tax due by defaulting ryots who have no property	827	0	5
Do. by ryots who have deserted the district	5	5	5
Do. on the land involved in a boundary dispute between two villages in the Melur Taluq in the accounts of both of which it had been entered, and on inquiry was settled to belong to one of them	12	3	2
Tax on lands charged by mistake in two villages, but found on examination to belong to only one	3	14	0
Amount of tax charged on "Shavi" in Fasli 1280, but remitted on appeal after the settlement was made	365	10	3
Amount of tax charged on second crop cultivation in Fasli 1280, the remission of which was found necessary after the settlement was made in consequence of the crops having withered	652	9	2
Amount of tax charged on certain nunjah waste lands, but the teerwah thereon was remitted on appeal	255	13	4
Tax charged on certain land made over on durkhast after the end of the cultivating season, and ordered to be remitted after the settlement	8	3	11
Total Ryotwar...	2,130	11	8

<i>Miscellaneous.</i>						RS.	A.	P.
Tax due by the defaulting ryots	...	...	...	...	...	101	13	0
Do. on the lands relating to the boundary dispute above referred to.						1	9	1
Amount of fine imposed on the late Sheristadar of the Madura Taluq, but ordered to be refunded on appeal	...	...	...	...	...	7	0	0
Amount of fine imposed on certain Village Curnams who are no longer in office	...	...	...	...	...	2	4	0
Total Miscellaneous...						112	10	2
Grand Total...						2,243	5	9

68. COERCIVE PROCESS TAKEN FOR THE COLLECTION OF REVENUE.—Coercive measures were resorted to for the recovery of Rs. 7,851, being the arrears due by 773 ryots. Movable property to the value of Rupees 843, and immovable property to the value of Rupees 8,252 was sold.

69. CHARGES—*Refunds of Revenue, Increase Rupees 4,475.*—This is due to the re-payment of quit-rents to certain Inamdars of Sivagunga Zemindari, with reference to the Board's official memorandum No. 3,350, dated 8th May 1872.

70. *Salary of Collector, etc., Decrease Rupees 13,058.*—The decrease is attributable to the salary of the Hon'ble D. Arbuthnott now acting as Sea Custom Collector of Madras not having been disbursed during the year under report.

71. *Tent and House-rent Allowances, Increase Rupees 723.*—This increase arises from the fact that Messrs. Campbell and Snaith have each drawn Tent and House-rent Allowances only for eight months in Fasli 1280, while Messrs. Snaith, Bird, Davies, and Nicholson have, during the fasli under report, drawn for 7, 10, 12, and 4 months, respectively.

72. *Huzur and Taluq Establishment, Decrease Rupees 1,563.*—This decrease is chiefly due to the reduction of Huzur Treasury Establishment in consequence of the opening of the Branch Bank at Madura, and partly to the payment of deputation allowance to acting officers in consequence of the leave granted to the Tahsildar of Dindigul.

73. *Contingencies, Increase Rupees 11,728.*—The payment of deputation allowance to myself and to Mr. Bliss, Acting Sub-Collector, for the whole period of the fasli under review has caused this increase.

74. *Miscellaneous, Decrease Rupees 560.*—This is due to the payment on account of "Law Charges" being less than in the last fasli.

75. *Salt, Purchase of Salt and Manufacturers' Share, Increase Rupees 20,159.*—This is attributable to the large quantity of salt having been manufactured during the fasli under report.

76. *Charges for conveying and storing Salt, Increase Rupees 331.*—The above remark accounts for the increase in this item.

77. *Contingency, Increase Rupees 842.*—This is ascribable partly to the repairs to salt platforms, etc., having been executed to a larger extent in this than in last year, and partly to the disbursement of Rupees 354 for gathering spontaneous salt in this fasli.

78. *Stamp, Increase Rupees 2,607.*—The increased rate of discount recently sanctioned has caused this increase.

79. WORKING OF THE VILLAGE AND TALUQ ACCOUNTS.—The Village and Taluq Accounts were duly examined, and were found, on the whole, to have been better kept than in last year.

80. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—A brief abstract exhibiting the lands acquired by public servants in the year under review is annexed :—

Names of Public Servants.	Extent acquired in Acres.	Mode of Acquisition.
Narainasami Naidu, English Head Clerk, Collector's Office.	0 12 1	By purchase.
Kristnasami Naidu, Vernacular Clerk, Collector's Office...	1 12 3	By mortgage.
Saminatha Pillai, do. do. do. ...	108 15 0	By inheritance.
P. Venkataswarier, do. do. do. ...	20 7 0	Do.
Siva Subramania Iyer, English do. do. ...	115 3 1	Do.
A. Ramanuja Naidu, Acting Sheristadar, Sub-Collector's Office.	20 0 0	As a Trustee for certain charities under a Will.
Sundaramien, Gumastah, Tirumungalam Taluq ...	43 14 2	By inheritance.
Subramania Iyer, Gumastah, Melur Taluq ...	14 8 3	By purchase and mortgage.
Sundaramien, Gumastah, do. do. ...	7 0 1	By purchase.
Tiruvengadamienagar, Gumastah, do. do. ...	0 8 0	By mortgage.
Devapriem Pillai, Sheristadar, Periacolum Taluq...	1 10 1	By purchase.
Kristnien, Gumastah, do. ...	1 7 3	By inheritance.
Ramaswami Iyen, Gumastah, do. ...	2 14 1	By purchase.
Subbusami Iyen, do. do. ...	2 13 3	By inheritance.
Regupathi Rao, do. do. ...	24 6 3	Do.
Palavannum Pillai, Shroff, do. ...	4 10 0	Do.
Rungasawmi Iyen, Gumastah of Dindigul Taluq ...	5 5 1	Do.
Narayana Iyen, Deputy-Tahsildar, Tiruchuli ...	63 3 1	By purchase and mortgage.
Pondiem Pillai, do. Tiruvadanai ...	2 5 0	By mortgage.
Sundararajiengar, Head Gumastah, Sub-Magistrate's Office, Sivagunga.	32 9 0	By inheritance.
Sadasiva Iyer, Deputy-Tahsildar, Tiruppattur ...	307 2 0	By purchase and mortgage.
Tirumalai Ayengar, Shroff, Attengary Salt Superintendent's Office.	59 8 0	By inheritance.
Vythinathaien, Shroff, Muttaregunathapatam Salt Superintendent's Office.	6 9 3	By mortgage and inheritance.
Kasavam Pillai, Clerk, Vattanam Salt Superintendent's Office.	22 8 2	By mortgage.
Kristnien, Shroff, Vyravanathapatnam Salt Superintendent's Office.	3 15 2	By inheritance.

81. SUBMISSION OF STATEMENT SHOWING THE DEMAND, COLLECTION, AND BALANCE OF COSTS AWARDED TO GOVERNMENT IN CIVIL SUITS.—As directed in the Board's Proceedings, No. 4,434, dated 19th October 1871, I beg to forward also a statement showing the demand, collection, and balance of costs awarded to Government in Civil suits during the fasli under reference.

82. SUBMISSION OF THE SUB-COLLECTOR'S REPORT.—The Sub-Collector's report on the settlement of his division is herewith forwarded.

83. REMARKS ON THE NON-SUBMISSION OF THE QUINQUENNIAL RETURNS AND STATISTICAL TABLES.—I regret my inability to submit with this report the Quinquennial Returns and the Statistical tables referred to in the Board's Proceedings noted in the margin. They have not yet been received from the taluqs, and will

No. 1,553, dated 16th Nov. 1871.
 „ 664, „ 25th April 1872.

be forwarded immediately on their receipt.

SETTLEMENT REPORT OF MADURA.

84. REMARKS ON THE CONDUCT OF PUBLIC SERVANTS.—The Tahsildars and other revenue officers have performed their duties in a satisfactory manner.

(Signed) W. McQUHAE,
Acting Collector.

WITH reference to paragraph 83 of the Settlement Report for Fasli 1281, submitted by me on the 25th ultimo, I beg to submit herewith the Quinquennial Returns due for the said Fasli.

2. RETURN A.—The annexed is a statement showing the number of villages and hamlets in the Fasli under reference as compared with that of Fasli 1276, (Statement No. 15) :—

	Villages and Hamlets.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryotwar	Villages	781	780	...	1
	Hamlets	2,768	2,933	165	...
	Total...	3,549	3,713	165	1
Amani	Villages	8 $\frac{1}{2}$	4 $\frac{1}{2}$	...	4 $\frac{1}{2}$
	Hamlets	2	2	...	...
	Total...	10 $\frac{1}{2}$	6 $\frac{1}{2}$	...	4 $\frac{1}{2}$
Inams and Shrotriems ...	Villages	198	198	...	...
	Hamlets	99	104	5	...
	Total...	297	302	5	...
Zemindaries and Mootahs forming portion of Government Taluqs.	Villages	244	244	...	...
	Hamlets	819	845	26	...
	Total...	1,063	1,089	26	...
Total...	Villages	1,231 $\frac{1}{2}$	1,226 $\frac{1}{2}$	...	5 $\frac{1}{2}$
	Hamlets	3,688	3,884	196	...
	Total...	4,919 $\frac{1}{2}$	5,110 $\frac{1}{2}$	196	5 $\frac{1}{2}$
Zemindaries not forming portion of Government Taluqs.	Villages	4,227 $\frac{2}{3}$	4,233 $\frac{1}{2}$	5 $\frac{1}{2}$	...
	Hamlets	1,890	2,317	427	...
	Total...	6,117 $\frac{2}{3}$	6,550 $\frac{1}{2}$	432 $\frac{1}{2}$	...
Grand Total...	Villages	11,037 $\frac{1}{2}$	11,660 $\frac{3}{4}$	622 $\frac{1}{4}$	...
	Hamlets				

	Increase.	Decrease.
Ryotwar... { Villages... ..	...	1
{ Hamlets... ..	165	...

3. The decrease is owing to the transfer of the Village of Nallampolliem from the Palam Taluq to Darapuram in the Coimbatore District under the Notification published in the *Fort Saint George Gazette*, dated 17th July 1868, adverted to in paragraph 7 of the Settlement Report for Fasli 1278.

4. The increase of 165 hamlets is due to the following circumstances :—

Hamlets omitted in the former statement	4
Do. since formed newly	173
Do. incorporated with adjoining ones and since separated ...	17
Total...	194

Deduct

Hamlets attached to the village of Nallampolliem transferred to	
Coimbatore District... ..	7
Do. entered in the former statement through mistake... ..	22
Total...	29
Net increase ..	165

5. The decrease of $4\frac{1}{2}$ villages under the head "Amani" is due to the restoration to the Zemindar of Ramnad of the moiety of the village of Thambiyendel, and of the 4 villages noted in the margin in Faslis 1279 and 1281.

6. INAM AND SHROTRIEM.—Five hamlets have been newly created, and hence the increase.

7. ZEMINDARIES FORMING PORTIONS OF GOVERNMENT TALUQS.—The net increase of 26 hamlets is caused by an increase of 29 and a decrease of 3 as shown below :—

Increase.

Hamlets newly created	28
Do. omitted in the former statement	1
Total...	29

Decrease.

Hamlets entered in the former statement through mistake ...	3
Net increase...	26

8. The increase of $5\frac{1}{2}$ villages is caused by the restoration to the Ramnad Zemindar of $4\frac{1}{2}$ villages referred to in paragraph 5 *plus* the addition of 1 village, viz., Tiruvanandapuram, recently brought to account* having been omitted from the accounts of previous Faslis, and by the deduction of $\frac{1}{4}$ th village from the Ramnad Zemindari for the reasons stated in paragraph 6 of the Settlement Report for Fasli 1281.

* *Vide* paragraph 6 of the Settlement Report for Fasli 1281.

9. The increase of 427 hamlets has been the result of the following circumstances :—

Number of hamlets incorporated with adjoining ones and since separated, and of those erroneously omitted in the former statement in the Shevagungah Zemindari	545
--	-----

Deduct.

Number of hamlets deducted from the Ramnad Zemindari owing to the correct preparation of the Quinquennial Return by the Special Assistant in charge	118
Balance...	427

10. RETURN B.—The subjoined statement will show the extent of land compared with that given in the statement for Fasli 1276.

SETTLEMENT REPORT OF MADURA.

Items.	Fasli 1276.		Fasli 1281.		INCREASE.		DECREASE.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Punjab	11,37,717	13,28,156	11,40,123	13,35,390	2,406	7,234	...	...
Nunjah	1,67,088	6,84,053	1,70,440	6,95,043	3,352	10,990	...	...
Total...	13,04,805	20,12,209	13,10,563	20,30,433	5,758	18,224	...	...

11. The increase under the heads "Nunjah" and "Punjab" is owing to the variations explained in the Memorandum, which is an enclosure to this return.

12. RETURN C.—The following is a short abstract showing the several sources of irrigation in the district as they stood in the year under review compared with those shown in Statement No. 17 of Fasli 1276 :—

Sources of Irrigation.	Private or Government.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Tanks	Government	2,433	2,467	34	...
	Private	3,197	3,318	121	...
	Total...	5,630	5,785	155	...
River Channels ...	Government	335	341	6	...
	Private	356	346	...	10
	Total...	691	687	6	10
Spring Channels ...	Government	24	24	...	...
	Private	3	3	...	...
	Total...	27	27	...	...
Anicuts	Government	201	200	...	1
	Private	195	204	9	...
	Total...	396	404	9	1
Private Wells... ..	Old	19,443	19,485	42	...
	New	6,578	7,431	853	...
	Total...	26,021	26,916	895	...

13. TANKS.—The net increase of 34 tanks, "Government," is due to the following causes :—

Number of tanks erroneously omitted in the former statement... 28
Do. transferred from Private to Government 20

Total increase... 48

Deduct

Number of tanks erroneously entered in the former statement ... 3
Do. attached to Pattanendal restored to the Zemindar of
Ramnad referred to above 1
Do. transferred from "Government" to "Private" 10

Total decrease... 14

Net increase... 34

SETTLEMENT REPORT OF MADURA.

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14. The increase in the number of "Private tanks" arises from the following circumstances:—

Number of tanks erroneously omitted in the former statement ...	78
Do. formed newly	62
Do. transferred from "Government" to "Private"	10
Do. attached to the Inam village of Pattanendal now restored to the Zemindar... ..	1
Total increase...	151

Deduct

Number of tanks erroneously entered in the former statement...	4
Do. of tanks attached to certain Inam villages now restored to the Zemindar	5
Do. transferred to "Government"	20
Do. struck off the accounts as useless	1
Total decrease...	30

Net increase... 121

15. RIVER CHANNELS.—How the net increase of six Government river channels has been caused will be seen from the following:—

Number of river channels omitted in the former statement ...	5
Do. transferred from "Private" to "Government"... ..	2
Do. newly excavated	1
Total increase...	8

Deduct.

Number of river channels attached to Nallampolliem village transferred to Coimbatore district referred to in paragraph—	1
Do. transferred from "Government" to "Private"	1
Total decrease...	2
Net increase...	6

16. The net decrease of ten under the head "Private" is the result of the following:—

Number of river channels newly excavated	2
Do. transferred from "Government" to this head	1
Total increase ..	3

Deduct

Number of river channels erroneously entered in the former statement... ..	11
Do. transferred from this head to "Government"	2
Total decrease...	13
Net decrease...	10

17. ANICUTS.—The transfer of the village of Nallampolliem above referred to has caused a decrease of an anicut in this head, and the increase under the head "Private" is owing to the construction of nine new anicuts.

	Decrease.
Government.....	1
	Increase.
Private.....	9

18. PRIVATE WELLS.—The increase is principally attributable to the inclusion in the accounts of this fasli of certain wells which were hitherto considered useless and were therefore not entered in the last return, but they have of late been so much improved by the ryots that they form sources of irrigation and are therefore entered in the present statement.

SETTLEMENT REPORT OF MADURA.

19. NEW WELLS—Increase 853.—The increase under this head is entirely owing to the formation of new wells.

20. RETURN D.—This form has been filled up according to the census of November 1871, as directed in the Board's Circular Memorandum, No. 120, dated 22nd January 1872. The following abstract will show the population as compared with that of Fasli 1276 :—

Class.	Fasli 1276.	Fasli 1281.	Increase.	Ratio of increase per cent.
Hindoos	17,65,527	20,58,434	2,92,907	16
Mahomedans	1,19,181	1,30,707	11,526	10
Christians	61,681	71,763	10,082	16
Total...	19,46,389	22,60,904	3,14,515	16

21. RETURN E.—This statement will show the number of ryots, puttass, etc., and the results of comparison between it and the similar return for Fasli 1276 are exhibited below :—

—	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryots	1,36,156	1,46,700	14,544	.....
Puttass	1,24,696	1,41,297	16,601	.....
Ploughs	88,449	96,316	7,867	.....
Plough Cattle ...	1,81,954	1,99,777	17,823	.....

22. The increase under the above four items is caused by the increase of population and also by the extensive spread of cultivation. It will be observed from the statement annexed to paragraph 20 that the population has risen at the rate of 16 per cent., while the number of puttass has increased at the rate of 13 per cent.

23. There has been an increase in the number of sheep, and a decrease in that of cows and she-buffaloes. These variations need no remark.

—	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Cows	1,64,818	1,62,732	.....	2,086
She-buffaloes	33,089	31,226	.....	1,863
Sheep	4,34,464	4,88,407	45,943	.....

24. RETURN F.—There has been an increase of 16,601 puttass over the number issued for Fasli 1276. The increase is attributable to the increased number of ryots' holdings as specified below :—

	ACRES.
Fasli 1276	7,85,212
„ 1281	8,59,256
Increase ...	74,044

Adverting to paragraph 4 of the G. O., No. 712, dated 1st May 1872, and to paragraph 2 of the Board's Proceedings thereon, dated 30th idem, No. 858, I beg to forward a statement which forms an enclosure to the Return F. It will be seen from the above statement that within ten years, from Fasli 1271 (1861-62) to Fasli 1281 (1871-72), the occupied area and ryotwary land

SETTLEMENT REPORT OF MADURA.

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revenue increased by 30·30 and 26·12 per cent. respectively. The number of ryots paying 1,000 Rupees and upwards, and of those paying between Rupees 100 and Rupees 1,000, was almost

Paying upwards of	Rs.	Proportion of whole number of Puttadars.
from 500 and 1,000	1,000	*0015 per cent.
" " 100 and 500	500	*009 "
" " 30 to 100	100	*610 "
" " 10 to 30	30	20·023 "
" under 10		72·96 "

stationary; while that of those paying below Rupees 100 increased, as shown in the margin. The increase to the land revenue resulted from more extended occupation by small cultivating ryot proprietors, the average occupation per putta having fallen from acres 6·13 to 6·08, and

the average assessment on the holding from Rupees 11-2-8 to 10-8-1.

CHINNAMANUR,
29th November 1872.

(Signed) W. McQUHAE,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to report on the settlement of the Sub-Division for Fasli 1281, and to

No. 513, dated 9th April 1872.
 „ 750, „ 6th June „
 „ 811, „ 20th „ „

forward the usual statements, together with those prepared according to the forms which accompanied the Proceedings of the Board of Revenue marginally noted.

2. *Statement No. 1.*—This statement shows the stations at which the settlement was made, the number of puttass distributed, and the time occupied at each station. The settlement of the Sub-Division was conducted by myself, except in the case of four hill villages in the Pulney Taluq which were settled by you.

3. No change has taken place in the tenure or number of villages during the year under report.

Faslis.	Puttas.
1280.....	40,489
1281.....	41,157
	+ 668

4. There has been an increase of 668 puttass this year as compared with last, as shown in the margin. I am unable to assign any particular reason for the increase.

5. *SEASON.*—The season, on the whole, was unfavourable in the Sub-Division during the year under report, especially in the northern

No. 188, dated 26th Jan. 1872.
 „ 643, „ 22nd April „
 „ 714, „ 3rd May „

villages, as already fully reported in my letters embodied in the Board's Proceedings marginally noted.

6. *SANITARY CONDITION.*—The public health was generally good during the year under report. The only exception calling for notice is an outbreak of small-pox which caused some mortality. The disease was chiefly prevalent in the Pulney Taluq. There was no cholera during the year, nor was fever prevalent to any considerable extent. There was some murrain in a few localities, but no serious loss. What occurred was, I believe, as much due to want of food and good water as to anything else.

7. The subjoined statement shows the rain-fall at the several stations where rain gauges are kept in the Sub-Division.

Months.	SUB-COLLECTOR'S OFFICE.		DINDIGUL TALUQ.		PULNEY TALUQ.	
	Inches.	Cents.	Inches.	Cents.	Inches.	Cents.
1871, July	1	14	1	15	0	0
„ August	3	75	4	71	3	95
„ September	1	37	1	48	0	2
„ October	5	61	6	3	3	50
„ November	6	24	6	57	16	30
„ December	1	46	1	35	1	25
1872, January	0	15	0	13	0	0
„ February	1	20	1	10	0	0
„ March	0	59	0	30	0	0
„ April	0	96	0	94	1	70
„ May	0	60	0	57	2	80
„ June	4	13	4	3	4	50
Total...	27	20	28	36	34	2

8. *Statement No. 2.*—All kinds of grain, with the exception of horse-grain, have slightly fallen in price during the year under report. The exception was caused by the entire failure in many localities of the pulse and other late crops, as explained in paragraph 4 of my letter embodied in the Board's Proceedings dated 22nd April 1872, No. 643. In spite, however, of the considerable local failure of the more important crops of food-grains—cholam, cumboo, and raggy—the markets were kept fully supplied by importation from the principal division and neighbouring districts. The comparative abstract annexed to this statement shows that prices generally have fallen in the year under report about 30 per cent., as compared with the average of the previous ten years.

9. *Statement No. 3.*—The following statement shows the comparison between the holdings of Faslis 1280 and 1281 :—

Faslis.	HOLDINGS.		LANDS GIVEN UP.		LANDS TAKEN UP.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1280	3,64,215	5,17,861	23,933	29,303	16,960	22,184
1281	3,54,771	5,06,463	24,083	30,225	14,639	18,827

10. The considerable decrease (Rupees 11,398) in the ryots' holdings is principally due to the two following causes:—

First.—The unfavourable nature of the season which led to the relinquishment of land assessed at Rupees 22,505, and to the taking on durkhast of land assessed at Rupees 11,316 only, as compared with land assessed at Rupees 20,763 and Rupees 13,816, respectively, in the preceding year.

Secondly.—To the continued strict enforcement of the rule that land cultivated without durkhast should not be entered in the ryots' holdings.

11. If, however, from the above decrease in the holdings (Rupees 11,398) be deducted Rupees 1,391, difference between Rupees 7,719, assessment on lands taken up and cultivated without permission, and, therefore, not entered in the ryots' puttass but treble charged as "Sivai Jama" this year, and Rupees 6,328 appearing under the same head last year, the net decrease in lands occupied is only Rupees 10,007, or less than 2 per cent., a moderate amount considering the nature of the season.

12. A statement of actual cultivation (after deducting the waste remitted, acres 5,474, assessed at Rupees 19,075, and waste charged, acres 40,438 assessed at Rupees 41,852) in comparison with the preceding fasli is given below :—

Items.	FASLI 1280.				FASLI 1281.				INCREASE.			DECREASE.				
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.		Extent.	Assessment.			
1	2	3			4	5			6	7		8	9			
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Dry	2,91,071	3,38,244	3	0	2,80,582	3,26,191	4	0	...	.....	...	...	10,489	12,052	15	0
Wet	30,009	1,24,322	6	4	28,277	1,19,344	8	0	...	.....	...	...	1,732	4,977	14	4
Total...	3,21,080	4,62,566	9	4	3,08,859	4,45,535	12	0	...	.....	...	...	12,221	17,030	13	4
Add																
Second crop as- essment ... ..	...	210	14	7	...	151	2	9	...	.....	...	...	...	59	11	10
Additional do... ..	...	309	5	9	...	250	4	9	...	.....	...	...	...	59	1	0
Water-tax ... ..	...	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	...	...
Road Fund ... ..	...	27,012	2	4	...	39,670	3	3	...	12,658	0	11	...	.....	...	...
Village Service Fund ... ..	...	.....	...	...	...	.....	...	...	...	.....	...	...	...	0	.....	...
-Total...	...	4,90,099	0	0	...	4,85,607	6	9	...	.....	...	...	...	4,491	9	3
Deduct Remis- sion.																
Road Fund ... ..	...	27,012	2	4	...	39,670	3	3	...	12,658	0	11	...	.....	...	...
Village Service Fund ... ..	...	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	...	...
Other remissions as particularis- ed in Statement No. 4. ... ..	...	34,173	15	1	...	62,806	12	7	...	28,632	13	6	...	.....	...	...
Total...	...	61,186	1	5	...	1,02,476	15	10	...	41,290	14	5	...	.....	...	...
Remaining Beriz.	...	4,28,912	14	7	...	3,83,130	6	11	...	.....	...	...	...	45,782	7	8
Add Miscellane- ous items, Sta- tement No 5.																
...	...	31,906	5	5	...	42,670	7	1	...	10,764	1	8	...	.....	...	...
Total...	...	4,60,819	4	0	...	4,25,800	14	0	...	.....	...	...	...	35,018	6	0

13. The above decrease of acres 12,221, assessed at Rupees 17,031, in the actual cultivation is attributable to the causes beforementioned and to the increase of waste remitted as shown in Statement 3 and explained below :—

Punjab waste remitted.—Rupees 3-13-1 is the assessment on 5 acres of land taken on durkhast after the expiry of the cultivating season.

Nunjah waste remitted.—The state of the season is the cause of the great increase and

	Fasli 1280.	Fasli 1281.
Dindigul	6,476	18,438
Pulney... ..	6,166	634
	12,642	19,072

decrease in the Dindigul and Pulney Taluqs, respectively. In the latter case it has to be remembered that the wet lands are principally irrigated from channels and tanks dependant

on streams descending from the Pulney Hills and not on the local rains which were, however, copious in November. In Dindigul Taluq considerable savings were effected under the head of "Waste remitted" by orders encouraging the people to cultivate their wet lands with dry crops on promise of remission of half the tirvai (Tirvai Kammi) which I issued as soon as it became clear to me that it was hopeless to expect sufficient rain to admit of their proper irrigation and to bring the usual wet crops to maturity.

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

15. *Enclosure B to Statement No. 3.*—The increase in cotton cultivation was chiefly in the Pulney Taluq where the season, at the time of sowing of this particular crop, was favourable.

16. *Enclosure C to Statement No. 3* is blank.

17. *Enclosure D to Statement No. 3.*—This statement shows the extent and assessment of portions of fields left waste but included under the head of Cultivation. It requires no remark.

18. *Enclosure E to Statement No. 3.*—This shows in one view the whole of the area brought under irrigation.

19. *Statement No. 4.*—This statement gives particulars of remissions granted under different heads as compared with the remissions of the preceding year from which it will be seen that there is a net increase of Rupees 28,633 which is chiefly owing to the remissions on dry holdings granted in fifty-five villages in Dindigul and thirty-eight in Pulney Taluq under the sanction of the Board of Revenue conveyed in their Proceedings dated 22nd April 1872, No. 643. The increase under Item No. 2 requires no remark being evidently due to the state of the season, and that under Item No. 3 has been above adverted to (paragraph 13). The increase under the fourth item is owing to the remission of the full assessment on certain land according to the conditions under which it was granted on Cowle.

20. *Enclosure A to Statement No. 4.*—This statement shows how much of the remissions appertain to irrigated and how much to unirrigated lands.

21. *Statement No. 5.*—Of Rupees 23,475, forming part of Item No. 6, Rupees 23,156 are treble tax charged on lands taken up for cultivation without durkhast in spite of repeated orders on the subject, and of the charge of double tax last year under the same circumstances as then reported.

22. *Enclosure A to Statement No. 5.*—This statement shows how much of the miscellaneous revenue is derived from irrigated lands, and how much is not so derived. The figures are—

	Dindigul.			Pulney.		
	RS.	A.	P.	RS.	A.	P.
Irrigated	882	4	6	450	5	2
Not irrigated	29,910	6	3	11,427	7	2

23. *Statement No. 6.*—The balance shown against the Kannivadi Zemindari at the end of the fasli is owing to time having been allowed the renter for payment of the peishcush of Fasli 1281, in consideration of the difficulty experienced by him in making the collections on account of litigation between him and the Zemindar. Of this balance Rupees 10,818 have since been paid, and orders have been issued to proceed under the Act for the realization of the remainder.

24. *Statement No. 7.*—In this statement the demand, collection, and balance of all sources of revenue are exhibited.

25. An abstract statement of the demand of the several sources of revenue as compared with the last fasli is subjoined :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land-revenue	6,03,808	5,68,013	...	35,795
Abkari	35,424	35,435	11	...
Stamp	30,564	33,198	2,634	...
Interest	398	996	598	...
Income-tax	7,626	1,447	...	6,179
Total...	6,77,820	6,39,089	3,243	41,974
Net Decrease...	...	...	...	38,731

26. The decrease in the demand of land-revenue was due to the unfavourable nature of the season as explained above.

27. The increase in Stamp revenue arises from increased litigation, the cause of which I am unable to explain.

28. The decrease in Income-tax is owing to the alterations in the law introduced by Act XII. of 1871.

29. Annexed is a comparative statement of collections:—

Items.	FASLI 1280.						FASLI 1281.						Increase.	Decrease.	Remarks.
	Arrears.		Current.		Total.		Arrears.		Current.		Total.				
1	2		3		4		5		6		7		8	9	10
Land-revenue.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	RS.	
Permanently settled... ..	21,573	3 7	59,551	2 3	81,124	5 10	40,390	4 1	82,109	2 3	1,22,499	6 4	41,375	...	
Jodi or Shrotriem, etc, villages ...	.....		348	0 0	348	0 0	71	0 0	416	14 0	487	14 0	140	...	
Ryotwar	72,627	2 6	3,53,655	10 8	4,26,282	13 2	1,16,750	15 6	3,04,959	4 5	4,21,710	3 11	...	4,572	
Miscellaneous items	9,182	8 11	3,952	14 7	13,135	7 6	27,884	9 0	3,979	9 1	31,864	2 1	18,729	...	
Total...	1,03,382	15 0	4,17,507	11 6	5,20,890	10 6	1,85,096	12 7	3,91,464	13 9	5,76,561	10 4	60,244	4,572	Net Increase 55,671.
Abkari	2,015	2 7	35,424	5 0	37,439	7 7	1,409	0 0	35,435	0 0	36,844	0 0	...	595	
Stamp... ..	.....		30,564	0 0	30,564	0 0	.....		33,198	3 0	33,198	3 0	2,634	...	
Total...	2,015	2 7	65,988	5 0	68,003	7 7	1,409	0 0	68,633	3 0	70,042	3 0	2,634	595	Net Increase 2,039.
Income-tax... ..	.....		7,520	13 0	7,520	13 0	.....		1,446	13 10	1,446	13 10	...	6,074	
Grand Total...	1,05,398	1 7	4,91,016	13 6	5,96,414	15 1	1,86,505	12 7	4,61,544	14 7	6,48,050	11 2	51,636	...	

30. The increase in the above under the heads of Land-revenue, permanently settled and miscellaneous, is due to the large arrears outstanding at the beginning of the fasli, and the decrease under ryotwar to the late date of the Jummahbandy which had to be postponed pending orders on my letter disposed of in Board's Proceedings No. 643, dated 22nd April 1872. To the same cause are also due the large arrears under this head and that of miscellaneous shown in Statement 7 as outstanding at the close of the year. They amounted to the sum of Rupees 1,58,714, but were reduced by subsequent collections up to September 20th to Rupees 19,494 which are in course of realization.

31. *Statement No. 8.*—Arrears of former years amounted to Rupees 1,90,459-15-9 at the commencement of the fasli under report, but were reduced to Rupees 3,954-3-2 at the end of the year.

32. The recoverable arrears, amounting to Rupees 913-5-6, are in course of collection.

* Rupees 2,849.

33. Of the doubtful arrears* Rupees 2,596-9-3 formed the subject of a boundary dispute between two hill-villages, one belonging to Government, and the other to the Kannivadi Zemindari, which was settled by the Collector under Act XXVIII. of 1860 in October 1870. His decision has been appealed against to the Civil Court (*vide* Board's Proceedings No. 1,749, dated 2nd September 1872). Pending the result steps have been taken with the consent of the Kannivadi renter for the collection of the arrears, which will be held in deposit until it is decided to whom they belong.

34. The balance, or the remaining sum of Rupees 252-6-9, relates to three similar disputes: one between Tirumangalem and Dindigul; another between Dindigul and Melur Taluqs; and another between two villages of the Dindigul Taluq. These disputes are under inquiry.

35. The particulars of the irrecoverable balance amounting to Rupees 191-13-8 are given below. I beg to recommend the whole sum for remission:—

Items.	FASLI.						Total.			
	1279.			1280.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Ryotwar	57	5	9	74	8	2	131	13	11	This amount is due by 21 ryots whose lands have been sold for arrears of revenue and purchased on behalf of Government for a nominal sum. They have no movable property by the sale of which the arrears can be realized.
Miscellaneous...	7	4	2	2	3	6	9	7	8	
Total...	64	9	11	76	11	8	141	5	7	This amount is due by defaulters whose property has been sold, but did not meet the demand in full.
Ryotwar	2	4	10	26	1	8	28	6	6	
Miscellaneous...	.....			3	4	3	3	4	3	
Total...	2	4	10	29	5	11	31	10	9	This sum is the tirvai charged twice over in Fasli 1280 on certain land which formed the subject of a boundary dispute between two villages and which has since been settled to belong to one of them. The double charge in the other village should now be remitted.
Ryotwar ... ..	.....			3	14	0	3	14	0	
Ryotwar ... ..	.....			8	3	11	8	3	11	Is the tax charged on certain land made over on durkhast after the end of the cultivating season, and ordered to be remitted subsequently to the settlement.
Ryotwar	3	10	5	0	13	0	4	7	5	
Miscellaneous...	.....			2	4	0	2	4	0	Is the tax due by certain ryots who have cultivated hill-lands in Fasli 1277, and since absconded. The tirvai thereon was remitted in Fasli 1278 as was done for the whole division, but was charged for 1279 and 1280 as no punjah remission was allowed in those faslis in the Dindigul Taluq, and their absconding was not known of at the time.
										Are fines imposed on certain village Curnums who are no longer in office.

Are fines imposed on certain village Curnums who are no longer in office.

SETTLEMENT REPORT OF MADURA.

36. *Enclosure A to Statement No. 8.*—Coercive measures were resorted to in 47 cases for the recovery of land-revenue arrears, amounting to Rupees 885-9-2. Personal and real property sold in satisfaction of the arrears realized Rupees 1,260-10-6.

37. The taluq and village accounts were duly examined, and were found on the whole to have been better kept than last year.

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

Name.	Extent of Land acquired.	Mode of Acquisition.
	ACRES.	
A. Ramanjulu Naidoo ...	20 0 0	As a Trustee for certain Charities under a Will.
Rengasami Iyer... ..	5 5 0	By purchase.

39. Four tanks and fifty-six wells were newly constructed under the rules during the fasli. No public topes were planted. Two acres of land were granted for the planting of a private tope under the rules.

40. During the whole of the fasli under report, except when on privilege leave for three months, A. Ramanjulu Naidu, Head Vernacular Clerk of your Office, has officiated as my Sheristadar. He has worked hard, and given entire satisfaction. I can say the same of Mr. Jones, Tahsildar of Pulney, who was under my orders up to 13th November 1871, since which time he has been acting as Tahsildar of Madura and as Deputy-Collector in the Salem District; and of V. Muttusami Iyer and L. A. Sami Iyer, who have acted, the first as Tahsildar of Dindigul and Sub-Division Sheristadar, and the second as Tahsildar of both Pulney and Dindigul Taluqs, during portions of the year under report. During almost the whole of the year B. Strinivasa Murty, Tahsildar of Dindigul, has been absent either on privilege or on sick leave. He is not physically fit for the post of Tahsildar, and should, I think, be required either to retire or to find himself some other appointment requiring less strength and activity. He is still on leave.

41. The quinquennial accounts will be forwarded when received from the taluqs. The Census originally and then the late date of the Jummahbandy have thrown all work connected with the annual settlement much into arrears, and have caused this report to be so delayed that it appears better to submit it at once without waiting for these returns, which will probably not be ready for another fortnight.

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

SETTLEMENT REPORT

OF

TINNEVELLY.

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I HAVE the honour to submit my annual report on the land and extra sources of revenue for Fasli 1281 accompanied by the usual annual and quinquennial statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced on the 29th March and closed on the 26th June 1872.

3. Statement No. 1 shows the names of officers who conducted the settlement and the stations at which puttas were given:—

Statement No. 1.

Names of the Officers who made the Settlement.	Taluqs.	Stations where the Settlement was made.
Mr. R. K. Puckle, Collector	{ Tinnevelly { Sankaranainarkovil	{ Sindapundurei. { Sankaranainarkovil. { Minakshipatti. Attur. Kayalpatnam. Megnanapuram. Kulasegarapatnam. Kumatikottei. Edayankudiyirupu. Sattankulam. Nazareth. Pudukudi. Gengakondan. Kaitar. Ottapedaram. Tuticorin.
Mr. A. T. Arundel, Acting Head Assistant Collector.	{ Tenkari { Ottapedaram	

SETTLEMENT REPORT OF TINNEVELLY.

Names of the Officers who made the Settlement.	Taluqs.	Stations where the Settlement was made.
T. Venkat Row, Deputy-Collector ...	{ Strivilliputtur { Sattur	{ Strivilliputtur. { Wattrap. { Rajapalayam. { Sattur. { Sivakasi. { Parpaneri. { Nanguneri. { Mulakareipatti. { Valliyur. { Panagudi. { Ambasamudram. { Kadayam. { Tirupudei Marudur. { Shermadevi. { Nanguneri. { Kadayanallur. { Kilapavur.
Mr. F. Brandt, Sub-Collector	{ Nanguneri { Ambasamudram { Tenkasi	

4. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—Statement No. 2 exhibits the various tenures on which the villages in the district were held, the only variation as compared with last year being the reduction of twelve villages from the total of Zemindari villages, the same having been twice entered in the taluq accounts. The total number of villages as now altered is 1,824½.

Statement No. 2.

Denomination of Villages.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1	2	3	4	5
1. Nunja Mottafysal villages	927	927	...	...
2. Nunja Pattam villages paying a favourable assessment in grain	6	6	...	...
3. Do. Poruppu do. do. in money	12	12	...	...
4. Punja dry villages	116	116	...	...
5. Pattam and Poruppu villages upon which jodi (quit-rent) was imposed by the Inam Commissioner	18	18	...	...
6. Taram or Ryotwari 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	581½	569½	...	...
Total Inam, etc., villages...	742½	730½	...	...
Grand Total...	1,836½	1,824½	...	...

5. INTRODUCTION OF PERMANENT PUTTAS.—The total number of puttass for Fasli 1281 was 142,745 as particularized in the margin, and the subjoined statement shows a decrease of 3,035 below those of the preceding year; this falling off is mainly attributable to the

New Puttas.....	84,914
Modified do.	29,354
Unaltered do.	28,477
Total...	142,745