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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	1595	Press / Mis.
Dated	7 — 11 — 1876	

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1595

No. 89. Read the following Proceedings of the Board of Revenue, dated 25th September 1876, No. 2,422 :—

Read the following, etc.

Read the following letter from C. RUNDALL, Esq., Acting Director of Revenue Settlement, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 15th July 1876, No. 2,800-78 :—

Dated 25th October 1875.

In his letter of the 14th April 1875, No. 724-21, recorded in Board's Proceedings, No. 1,217, dated 10th May 1875, Mr. Puckle reported the result of the introduction of the new rates into the villages situated under the South Main Channel of the Streeviguntam Anicut in the Tenkarai Taluq of the Tinnevelly District, and Mr. Comyn has submitted a Memorandum for the entire taluq, which I have the honor to forward with a few observations.

2. The whole taluq is divided into seven tracts for settlement purposes. They are :—

(1.) Villages under the Maradur Milkal.
(2.) Do. do. do. Kilkal.
(3.) Do. do. Streeviguntam Anicut North Main Channel.
(4.) Do. do. do. South do.
(5.) South Ponnekulam or Dry Villages.
(6.) North do. or do.
(7.) " Teri" or Palmyra Forest.

These tracts contain 133 villages distributed into three groups as under :—

River-irrigated tracts	79,	2nd	group.
Do.	do.	6,	3rd do.
Ponnekulam	do.	27,	3rd do.
Teri tract		21,	4th do.

3. The following abstract exhibits the area and assessment under the old and the new régime separately for each tract and collectively for the entire taluq, distinguished under the heads dry and wet and both together :—

Tracts.	Items.	Wet. Baling. Extent.	Wet. Baling. Assessment.	Wet. Total. Extent.	Wet. Total. Assessment.	Wet. Average per Acre.	Dry. Extent.	Dry. Assessment.	Dry. Average per Acre.	Total. Direct flow. Extent.	Total. Assessment.
1	2	— 8	9	10	11	12	13	14	15	16	17
		ACRES.	Rs.	ACRES.	Rs.	Rs. A. P.	ACRES.	Rs.	Rs. A. P.	ACRES.	Rs.
Maradur Milkal ...	Revenue	140	693	2,551	1,19,965	13 9 0	18,509	1,23,562		18,509	1,23,562
	Settlement	157	695	10,930	1,10,850	11 1 0	19,657	1,14,263		19,657	1,14,263
	Difference	+ 17	+ 102	— 8,379	— 9,115	... ...	+ 1,148	— 9,299		+ 1,148	— 9,299
	Percentage	12	17	468	8	... ...	6	7		6	7
Do. Kilkal	Revenue	240	1,809	7,490	1,07,505	14 5 8	18,818	1,13,325		18,818	1,13,325
	Settlement	253	1,849	7,797	98,756	13 10 8	20,179	1,04,463		20,179	1,04,463
	Difference	+ 13	+ 47	+ 307	— 8,749	... ...	+ 1,361	— 8,782		+ 1,361	— 8,782
	Percentage	5	4	4	8	... ...	10	8		10	8
Streeviguntam Anicut North Main Channel.	Revenue	493	2,576	5,692	58,916	10 8 7	15,945	65,661		15,945	65,661
	Settlement	528	2,810	6,114	67,739	11 1 3	17,436	72,549		17,436	72,549
	Difference	+ 35	+ 243	+ 422	+ 8,823	... ...	+ 1,491	+ 8,888		+ 1,491	+ 8,888
	Percentage	7	10	9	15	... ...	10	13		10	13
Do. South Main Channel.	Revenue	811	3,028	10,303	85,437	8 4 8	32,744	92,759		32,744	92,759
	Settlement	906	3,838	11,223	1,14,670	10 3 6	34,494	1,27,545		34,494	1,27,545
	Difference	+ 95	+ 810	+ 919	+ 29,233	... ...	+ 1,750	+ 34,786		+ 1,750	+ 34,786
	Percentage	12	27	9	35	... ...	5	4		5	4
South Ponnekulam or Dry Villages.	Revenue	710	4,562	3,889	25,805	6 10 4	45,712	37,272		45,712	37,272
	Settlement	818	3,368	4,392	21,113	4 13 3	49,545	84,154		49,545	84,154
	Difference	+ 108	— 1,194	+ 510	— 4,692	... ...	+ 3,833	— 3,118		+ 3,833	— 3,118
	Percentage	15	26	13	18	... ...	8	8		8	8
North do. do....	Revenue	...	...	1,126	5,487	4 14 0	26,950	23,700		26,950	23,700
	Settlement	...	...	1,220	5,194	4 4 1	27,660	28,636		27,660	28,636
	Difference	...	...	+ 94	— 293	... ...	+ 710	+ 14		+ 710	+ 14
	Percentage	...	...	8	5	... ...	3	...		3	...
Teri or Palmyra Forest.	Revenue	...	...	1,739	11,027	6 6 1	52,486	22,950		52,486	22,950
	Settlement	...	...	1,927	7,053	6 0 9	48,644	19,975		48,644	19,975
	Difference	...	...	+ 188	— 3,974	... ...	— 3,842	— 2,975		— 3,842	— 2,975
	Percentage	...	...	12	30	... ...	7	13		7	13
Total	Revenue	3,403	15,668	33,289	4,14,143	10 7 0	2,10,664	4,79,139		2,10,664	4,79,139
	Settlement	3,652	15,758	43,692	4,26,005	9 15 7	2,17,615	4,98,625		2,17,615	4,98,625
	Difference	+ 249	+ 90	+ 10,403	+ 11,863	... ...	+ 6,951	+ 19,486		+ 6,951	+ 19,486
	Percentage	7	1	31	3	... ...	3	4		3	4

Tracts.	Items.	Dry. Extent.	Dry. Assessment.	Dry. Average per Acre.	Total. Direct flow. Extent.	Total. Assessment.
1	2	3	4	5	6	7
		ACRES.	Rs.	Rs. A. P.	ACRES.	Rs.
Maradur Milkal ...	Revenue	8,958	3,597	0 6 5	9,411	1,27,159
	Settlement	9,637	3,413	0 5 8	9,863	1,17,676
	Difference	+ 679	— 184	... ...	+ 452	— 9,483
	Percentage	8	5	... ...	5	7
Do. Kilkal	Revenue	10,323	5,730	0 8 5	7,350	1,06,935
	Settlement	12,882	5,727	0 7 5	7,544	97,456
	Difference	+ 1,554	+ 7	... ...	+ 294	— 9,479
	Percentage	14	...	... ...	4	8
Streeviguntam Anicut North Main Channel.	Revenue	10,353	6,765	0 10 5	5,099	56,426
	Settlement	11,322	6,780	0 9 7	5,586	65,319
	Difference	+ 969	+ 15	... ...	+ 487	+ 8,893
	Percentage	9	...	... ...	1	15
Do. South Main Channel.	Revenue	23,441	7,393	0 5 3	9,492	82,252
	Settlement	25,272	13,875	0 8 10	10,316	1,10,750
	Difference	+ 831	+ 5,533	... ...	+ 824	+ 28,498
	Percentage	4	76	... ...	9	35
South Ponnekulam or Dry Villages.	Revenue	41,830	11,467	0 4 5	3,172	21,439
	Settlement	46,153	15,011	0 4 7	3,579	17,860
	Difference	+ 3,323	+ 1,544	... ...	+ 407	— 3,579
	Percentage	8	13	... ...	13	17
North do. do....	Revenue	25,824	18,213	0 11 4	1,136	5,623
	Settlement	26,440	18,492	0 11 2	1,220	5,486
	Difference	+ 616	+ 279	... ...	+ 94	— 137
	Percentage	2	2	... ...	8	2
Teri or Palmyra Forest.	Revenue	50,757	11,903	0 3 9	394	2,951
	Settlement	46,717	12,322	0 4 2	464	2,564
	Difference	— 4,040	+ 419	... ...	+ 70	— 387
	Percentage	8	4	... ...	18	13
Total	Revenue	170,991	64,987	0 6 1	35,944	3,94,185
	Settlement	174,923	72,620	0 6 8	38,572	4,09,010
	Difference	+ 3,932	+ 7,633	... ...	+ 2,628	+ 14,825
	Percentage	2	13	... ...	7	4

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	Rs.
Chaturbhagam	2,460
Dupatimaniem	1,498
Total ...	3,958

4. It will be seen that on the whole there is a net increase of Rupees 19,496 or Rupees 23,454 if the fixed remissions as per margin be deducted from the revenue beriz before comparing the same with the revised demand.

5. Viewing the results by tracts the new settlement has occasioned a decrease in the assessment of the irrigated lands of all the tracts save those under the Streeviguntam Anicut. The increase under the latter more than covers the decrease in the other tracts, and indicates a substantial net increase on the whole taluq as above specified. Save in one tract, the dry lands aided the increase. Had it not been for the Streeviguntam Anicut works, and the extended irrigation afforded, the reduction of assessment in the taluq must inevitably have been considerable instead of the net increase of Rupees 23,454 as above shown. Mr. Comyn reckons that the decrease might probably have been Rupees 30,000.

6. The deficiency in the assessment of the wet lands refers mainly to the tracts irrigated under the Maradur Milkal and Kilkal, and is due to the hitherto prevailing rates being very high in these tracts. The average rates of the foregoing tracts and as well those under the Streeviguntam Anicut are compared below:—

Tracts.		By Revenue.	By Settlement.
		Rs. A. P.	Rs. A. P.
Maradur Milkal		12 9 0	11 1 0
Do. Kilkal		14 5 8	12 10 8
Streeviguntam Anicut.	North Main Channel.	10 8 7	11 1 3
	South do. do....	8 4 8	10 3 6

7. In his letter already quoted, Mr. Puckle entered into full particulars of the history and construction of the Streeviguntam Anicut and the advantages derived or to be derived therefrom, and I therefore only refer to the enhancement of assessment due to the actual improvements. At paragraph 12 of his Memorandum, Mr. Comyn points out that in calculating the return from the lands under the South Main Channel, Mr. Puckle included the increase of Rupees 7,228 on the dry lands which should not have been credited to the project. He also points out that the amount of increase shown on the wet lands at that time was reduced by Rupees 2,172 in the final hearing of appeals, thus reducing the contemplated gain of Rupees 38,363 to Rupees 28,963, or 5 per cent. on the moiety of the outlay of 10 lakhs of Rupees instead of 7 per cent. as reckoned by Mr. Puckle. In this comparison, however, Mr. Comyn omits from his calculations the results of the wet lands under baling.

8. The expected gain by improvements to the villages under the North Main Channel extending as far as the limits of the Tenkarai Taluq was Rupees 12,000, but for obvious reasons given in Mr. Comyn's report it amounts to Rupees 8,580, as effect could not be fully given to the proposed improvements.

9. There are lands in the Ottapidarum Taluq also that are likely to be benefited by the North Main Channel, and until the scheme can be extended, and the settlement of the villages undertaken, the probable return from this channel cannot be calculated.

10. Before proceeding further, it is necessary to remark that the comparison instituted by Mr. Comyn is between the revenue details of Fasli 1283 and the settlement results of Fasli 1284, and that consequently the comparison is not on identical areas. In other words, the occupation and assessment of 1873 is contrasted with that of 1874 as adjusted at Jamabandi by transfers, relinquishments, and durkhasts. I have therefore since obtained detail statements furnishing a comparison of the revenue and settlement demands on the occupation of Fasli 1284. This has occupied some time as the revenue details were not originally worked out for Fasli 1284, or this report might have been submitted at a much earlier date.

11. The annexed abstract gives the particulars as thus worked out :—

Tracts.	Items.	Dry. Extent.	Dry. Assessment.	Average per Acre.	Wet. Direct flow. Extent.	Wet. Direct flow. Assessment.	Wet. Baling. Extent.	Wet. Baling. Assessment.	Wet. Total. Extent.	Wet. Total. Assessment.	Average per Acre.	Total. Extent.	Total. Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		ACRES.	RS.	RS. A. P.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS. A. P.	ACRES.	RS.
Maradur Milkal ...	Revenue	8,958	2,817	0 5 0	9,411	1,20,401	140	600	9,551	1,21,001	12 10 8	18,509	1,23,818
	Settlement	9,637	3,413	0 5 8	9,863	1,10,155	155	695	10,018	1,10,850	11 1 0	19,655	1,14,263
	Difference	+ 679	+ 596	... ...	+ 452	− 10,246	+ 15	+ 95	+ 467	− 10,151	... ...	+ 1,146	− 9,555
	Percentage	8	21	... ...	5	9	11	16	5	8	... ...	6	8
Do. Kilkal ...	Revenue	10,828	5,066	0 7 6	7,250	1,07,230	240	1,369	7,490	1,08,599	14 7 11	18,318	1,13,665
	Settlement	12,382	5,727	0 7 5	7,545	97,408	254	1,349	7,799	98,757	12 10 8	20,181	1,04,[illegible]
	Difference	+ 1,554	+ 661	... ...	+ 295	− 9,822	+ 14	− 20	+ 309	− 9,842	... ...	+ 1,863	− 9,[illegible]
	Percentage	14	13	... ...	4	9	6	1	4	9	... ...	10	[illegible]
Streeviguntam Anicut North Main Channel.	Revenue	9,786	5,606	0 9 2	5,066	57,918	493	2,460	5,559	60,878	10 [illegible] 9	15,345	[illegible]
	Settlement	11,322	6,780	0 9 7	5,586	65,120	528	2,619	6,114	67,739	11 [illegible] 8	17,436	[illegible]
	Difference	+ 1,536	+ 1,174	... ...	+ 520	+ 7,202	+ 35	+ 159	+ 555	+ 7,361	... ...	+ 2,091	+ [illegible]
	Percentage	16	21	... ...	49	12	7	7	10	12	... ...	14	13
Do. South Main Channel.	Revenue	16,484	6,372	[illegible] 2	7,780	87,505	665	3,226	8,445	90,731	10 11 11	24,929	97,103
	Settlement	23,272	12,875	[illegible] 8 10	10,316	1,10,832	906	3,838	11,222	1,14,670	10 3 6	34,494	1,27,545
	Difference	+ 6,788	+ 6,503	... ...	+ 2,536	+ 23,327	+ 241	+ 612	+ 2,777	+ 23,939	... ...	+ 9,565	+ 30,442
	Percentage	41	100	... ...	33	27	36	19	33	26	... ...	38	31
South Ponnekulam or Dry Villages.	Revenue	41,828	10,834	0 4 2	3,172	22,021	710	4,675	3,883	26,696	6 14 0	45,710	37,530
	Settlement	45,158	13,011	0 4 7	3,579	17,774	818	3,368	4,392	21,142	4 13 8	49,545	34,153
	Difference	+ 3,335	+ 2,177	... ...	+ 407	− 4,247	+ 103	− 1,307	+ 510	− 5,554	... ...	+ 3,835	− 3,377
	Percentage	8	20	... ...	13	19	15	28	13	21	... ...	8	9
North do. do. ...	Revenue	25,824	17,561	0 10 11	1,126	5,864	...	...	1,126	5,864	5 3 4	26,950	23,425
	Settlement	26,440	18,492	0 11 3	1,220	5,194	...	...	1,220	5,194	4 4 1	27,660	23,686
	Difference	+ 616	+ 931	... ...	+ 94	− 670	...	...	+ 94	− 670	... ...	+ 710	+ 261
	Percentage	2	5	... ...	8	11	...	...	8	11	... ...	3	1
Teri or Palmyra Forest.	Revenue	50,757	11,549	0 3 8	394	3,015	1,335	8,183	1,729	11,198	6 7 7	52,486	22,747
	Settlement	46,717	12,322	0 4 3	464	2,584	1,463	5,069	1,927	7,653	6 0 9	48,644	19,975
	Difference	+ 4,040	+ 773	... ...	+ 70	− 431	+ 128	− 3,114	+ 198	− 3,545	... ...	− 3,842	− 2,772
	Percentage	8	7	... ...	18	14	10	38	11	32	... ...	7	12
Total	Revenue	1,64,465	59,805	0 5 10	34,199	4,03,954	8,583	20,513	37,782	4,24,467	11 3 9	2,02,247	4,84,272
	Settlement	1,74,923	72,620	0 6 8	38,573	4,09,067	4,119	16,938	42,692	4,26,005	9 15 7	2,17,615	4,98,625
	Difference	+ 10,458	+ 12,815	... ...	+ 4,374	+ 5,113	+ 536	− 3,575	+ 4,910	+ 1,538	... ...	+ 15,368	+ 14,353
	Percentage	6	21	... ...	13	1	15	17	13	...	... ...	8	3

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12. This view of the results brings out for the whole a net increase of Rs. 15,851, or Rupees 7,603 less than the enhancement shown by Mr. Comyn. It must, however, be explained that a considerable portion of this increase is due to the waste lands occupied on account of the improvements rendered by the Streeviguntam Anicut, and which have not therefore been added on the revenue side as was done by Mr. Comyn; but there are two other items which he has likewise treated and are now added on both sides. These make up the difference above noticed as specified below :—

	RS.
Net Revenue beriz, deducting Dupatimaniem	4,82,774
Net Settlement beriz	4,98,625
Difference ...	15,851

	RS.
1. Assessment of durkhast lands in tracts other than those under the Streeviguntam Anicut	6,041
2. Difference of assessment between Jamabandi beriz and the estimated demand on the lands transferred from dry to wet	1,562
Total ...	7,603

13. Mr. Bird explains that the foregoing two items "are due partly to the ryots being encouraged by fair rates to extend the margin of cultivation and partly to the improved irrigation under the Streeviguntam Anicut which enable them to transfer dry lands to wet," and "consequently" he thinks that "the increase to revenue by transfers from dry to wet and by these durkhast lands might have been treated exactly in the same manner as increase under the anicut in question, and they have been so treated for all intents and purposes."

14. There is some force in what Mr. Bird says, and the results of the two systems of comparisons may be said to be much the same, or in other words the revenue beriz of Faslis 1283 and 1284 may be presumed to have varied but little had not the settlement been introduced and the anicut works had force.

15. In the same manner the gain under the Streeviguntam Anicut by comparison of the identical areas, including the durkhast lands due purely to improvement works, amounts to Rupees 34,095, or Rupees 3,448 less than the sum shown by Mr. Comyn. Mr. Bird's explanation applies to this equally.

16. Out of the 38,572 acres of land irrigated by the river channels, Ponnekulam, and ooze-springs, 30,585 acres have been compounded for at rates varying from $\frac{2}{3}$ to $\frac{1}{4}$ according to the table, and the results shown above included the second crop charge.

17. The area and assessment falling under each money rate is given in the subjoined abstract :—

Irrigated. Rate.	Area.	Percentage.	Assessment.	Percentage.	Dry (including Garden land.) Rate.	Area.	Percentage.	Assessment.	Percentage.
RS. A. P.	ACRES.		RS.		RS. A. P.	ACRES.		RS.	
17 8 0	4,716	11	82,528	19	5 0 0	138	...	691	1
15 12 0	3,171	7	49,957	12	3 8 0	376	...	1,315	2
13 8 0	8,451	20	1,14,078	27	2 8 0	1,156	1	3,393	5
10 0 0	8,076	19	80,766	19	1 8 0	6,193	5	9,290	13
9 0 0	118	...	1,062	...	1 0 0	11,856	7	11,907	16
7 8 0	4,820	11	36,156	9	0 12 0	6,574	3	4,934	7
6 0 0	1,924	5	11,544	3	0 8 0	12,577	7	6,295	9
5 10 0	1,722	4	9,694	2	0 6 0	23,064	13	8,676	11
4 8 0	3,819	9	17,181	4	0 4 0	77,756	44	19,507	27
4 6 0	253	1	1,111	...	0 3 0	35,003	20	6,612	9
3 12 0	20	...	75	...					
3 8 0	1,041	2	3,641	1					
3 0 0	342	1	1,027	...					
2 8 0	99	...	247	...					
Total	38,572	90	4,90,067	96					
Baling... ...	4,120	10	16,938	4					
Grand Total...	42,692	100	4,26,005	100	Total ...	1,74,923	100	72,620	100

18. Twenty per cent. of the wet area falls under Rupees 13-8-0, and almost as much under Rupees 10. The next largest area appears under Rupees 17-8-0 and Rupees 7-8-0, in each case the percentage being 11 per cent. These rates are of course for two crops. Eighty-four per cent of the dry lands is rated at or below 8 Annas.

19. The remarks of Mr. Comyn in paragraph 16 of his Memorandum need attention. The villages of Ottapidarum Taluq to be influenced by the Streeviguntam Anicut should certainly be dealt with as early as practicable. The party is now engaged on the revision of Nanguneri classification, and Mr. Puckle will shortly be able to regulate the work in the manner best suited to the necessities of the district, which he is so well acquainted with.

20. The treatment of palmyras is fully described by Mr. Comyn in paragraph 27 of his Memorandum, and there is seemingly an immediate addition of Rupees 8,860 to the revenue under this head.

21. Owing to the introduction of settlement being merged with and carried out concurrently with the Jamabandi in Tinnevelly, a direct comparison of the revenue and settlement results is rendered impossible. It has been found impracticable to show the actual area converted from single to double crop, and the results in Tinnevelly are materially affected by such adjustments.

ENCLOSURE No. 1.

Memorandum on the Settlement of Tenkarai Taluq and its Financial Results.

AREA.—The Tenkarai Taluq has an area of 518 square miles, and is irrigated by the Tambrapurni river, which after passing through Ambasamudram and Tinnevelly Taluqs, and receiving the water of an important affluent—the Chittar—reaches Tenkarai, and, flowing through the taluq, finds its way into the sea.

2. VILLAGES, RECTIFICATION OF THEIR BOUNDARIES AS PER SETTLEMENT.—This taluq with the addition of villages and hamlets from Nanguneri, and Tinnevelly Taluqs formerly contained 197 villages intermixed with each other in the same bewildering manner as that described in paragraph 3 of Mr. Puckle's report* on the settlement of Tenkasi and Tinnevelly. The boundaries have been rectified by clubbing and sub-dividing the old villages in the same manner as that adopted in those taluqs so as to make the villages thus newly formed as compact as possible, in view to the efficient working of the revised village establishment and to the convenience of the villagers. The rectification of the village boundaries has been made with the consent of the villagers concerned, except in one or two isolated cases, in which the objections raised were groundless. This matter has already been reported on to the Director of Revenue Settlement in my letters, Nos. 624 and 915, dated 8th July and 2nd October 1875, with which were forwarded the reports of the Special Assistant for Settlement on the subject. The total number of villages has been reduced by the above rectification from 197 to 133.

* Embodied in Proceedings of Government, Revenue Department, dated 5th March 1875.

3. IRRIGATION.—The 7th and 8th anicuts on the Tambrapurni, viz., the Maradur and Streeviguntam Anicuts, supply the river valley of this taluq with four main channels, viz., the "Milkal" and "Kilkal" from the Maradur and lower down the river "the North and South Main Channels" from the Streeviguntam Anicut. Many of the wet lands thus supplied are irrigated direct by other channels and their branches, but the greater extent is irrigated by the river water stored in tanks.

The high level plains are irrigated by what are termed "Ponnekulam" or rain-fed tanks, and the "Teri" or sand hills by ooze-springs.

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4. DIVISION OF TALUQ INTO TRACTS FOR SETTLEMENT PURPOSES.—The taluq may, for the purposes of settlement, be conveniently divided into seven tracts, viz:—

(*a*) River-irrigated—
1. Villages under the Maradur Milkal.
2. Do. do. do. Kilkal.
3. Do. do. Streeviguntam North Main Channel.
4. Do. do. do. South do. do.

(*b*) Dry Villages—
5. South "Ponnekulam" or Dry Villages.
6. North do. or do.
7. "Teri" or Palmyra Forest.

5. VILLAGES GROUPED.—The 133 villages comprised in the taluq have been placed as to irrigation in the 2nd, 3rd, and 4th groups as follows:—In the first four river-irrigated tracts above mentioned, 79 villages fall in the 2nd group and 6 in the 3rd group. On the north and south Ponnekulam tracts, 27 in the 3rd and in the Teri tract 21 in the 4th group.

6. DURATION AND CONDUCT OF SETTLEMENT.—The settlement of this taluq was commenced in January 1874 and has only recently been concluded, the fair puttas having been distributed and the Jamabandi closed by the end of September 1875.

The conduct of the settlement was entrusted to and its operation carried on by the Special Assistant T. Venkatachariar under the orders of the late Collector Mr. Puckle up to the time of his departure from the district at the end of last year, and subsequently under my directions. Mr. Puckle with the Special Assistant inspected the southern tracts, viz., the villages under the South Main Channel of the Streeviguntam Anicut, the palmyra forest, and the dry villages to the south; clubbed and sub-divided the villages for settlement purposes, had the blocks laid out for settlement, determined the rates, and distributed the rough puttas in these tracts. I have had the same thing done for the rest of the taluq. Finally, I spent three months in the taluq, visiting and inspecting all the villages under the North and South Main Channels of the Streeviguntam Anicut, most of those under the Maradur Milkal and Kilkal, and some of the northern dry villages, in company with the Special Assistant and the ryots; heard and disposed of the objections of the ryots of these villages (as well as of those which I did not personally inspect) to the proposed rates, made such reductions or alterations as the circumstance of each case demanded, and having thus carefully revised the settlement operations of the whole taluq and heard all the Takarars, finally distributed the fair puttas for Fasli 1284 according to the settlement rates, and so introduced the settlement into the taluq.

7. DELAY IN COMPLETING THE SETTLEMENT.—It was hoped that it would be possible to complete settlement operations so as to allow of the distribution of fair puttas within the close of the fasli, but on account of the large extent of the taluq, the arduous nature of the work, the difficulty in adjusting claims to shares of palmyras, and, finally, the almost interminable objections which were raised by the ryots to the rates before the final distribution of puttas, and the personal inspection of the lands and revision of the proposed assessment which, under the circumstances, I deemed it necessary to make, it was not found possible to complete the settlement and the Jamabandi on it before the end of September.

8. OBJECTIONS TO RATES OF ASSESSMENT.—In the majority of cases I found the objections raised to the rates to be groundless, but in many cases I found it necessary to make certain corrections and alterations. There is no doubt that the ryots were discouraged by the failure of river freshes and the occurrence of a bad season, the Kar crop having unfortunately failed, and regarded the introduction at such a time of the new settlement, together with the imposition of the village service cess, with suspicion and disfavor. In some villages they went so far as to refuse to accept puttas stipulating for a further reduction in the rates of assessment, but I discovered that this was the result of a conspiracy; the villages in which puttas were refused, though situated in different parts of the taluq, having among the most influential of their ryots,

inhabitants of Alvatinnagiri, who, even where a considerable reduction below the old Jamabandi rates was effected by settlement, refused to accept puttas in hopes of getting a still further reduction. Many of the ryots of these villages who were willing to accept puttas held back through fear of the more influential ryots who refused. In one village (Mangalakurchi) under the Streeviguntam Anicut North Main Channel the ryots declined to take their puttas on account of the enhancement of the beriz of their village by settlement, which was due not so much to actual increase in the tarams as to increase of area by survey measurement. The imposition of the village service cess at one anna in the rupee, the introduction of which concurrently with the settlement of each taluq was sanctioned in G.O., No. 1,574, dated 18th November 1872, was very distasteful to the ryots, but I do not think that had the season been a good one, any obstinacy in the matter of taking puttas would have manifested itself, and on the whole, from what I have been able to gather, the ryots are well satisfied with the rates imposed.

9. Mode of Settlement adopted.—The principles on which the settlement of this taluq has been made are the same as those described by Mr. Puckle in his report on the settlement of Tenkasi and Tinnevelly (paragraphs 6—8) with one exception, viz., that the rate of compounding adopted for the second crop charge on Nunjah lands of the highest class in the villages of the 2nd group under the Streeviguntam Anicut is $\frac{1}{2}$ instead of $\frac{2}{3}$ charge on the same class of the same group in the villages under the upper anicuts. The lower rate of composition was adopted as the Streeviguntam Anicut, being the last of the series, does not command the same advantages of irrigation as the upper anicuts during the Kar or second crop season. The rate was fixed by Mr. Puckle on mature consideration in the villages under the South Main Channel, and the same rate of compounding has been adopted in the villages under the North Main Channel also.

[a] Proceedings of Government, Revenue Department, 5th March 1875, No. 360.

10. Classification of Soils in the River-irrigated Tract.—The following table shows the classification of soils of the river-irrigated lands in the different tracts of the river valley, 2nd and 3rd groups :—

Group.	Classification.		Maradur Milkal.	Maradur Kilkal.	Streeviguntam Anicut South Main Channel.	Streeviguntam Anicut North Main Channel.	Total.
	Class.	Sort.					
			ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
2nd Group.	4	1	2,011	2,705	1,968	1,203	7,887
	4	2	2,679	2,135	1,400	1,780	7,994
	4	3	2,117	1,271	1,924	1,204	6,516
	4	4	830	45	870	331	2,076
	4	5	225	...	15	210	450
	5	1	56	47	...	...	103
	5	2	...	48	...	...	48
	7	1	...	52	473	4	529
	7	2	5	170	1,013	153	1,341
	7	3	132	86	509	508	1,235
	7	4	157	...	461	...	618
	7	5	31	...	...	...	31
	8	1	...	...	470	2	472
	8	2	...	..	331	...	331
	8	3	...	...	426	191	617
			8,243	6,559	9,860	5,586	30,248
3rd Group.	4	1	31	15	...	...	46
	4	2	130	26	...	...	156
	4	3	90	100	...	...	190
	4	4	172	...	...	...	172
	7	1	...	38	...	...	38
	7	2	192	...	...	...	192
	7	3	278	...	...	...	278
	8	4	15	...	...	...	15
			908	179	...	...	1,087
			9,151	6,738	9,860	5,586	31,335

11. Assessment.—The assessment of the river-irrigated lands is shown in the accompanying table :—

Tracts.	Group.	Rate per Acre. For 1st Crop.	Rate per Acre. For 2nd Crop.	Area in Acres.	Assessment. 1st Crop.	Assessment. 2nd Crop.	Assessment. Total.	Average rate per Acre.
		Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
Kilkal	2nd	10 8 0	7 0 0	2,705	28,406	18,937	47,343	
		9 0 0	4 8 0	2,069	18,624	9,309	27,933	
		9 0 0	... ...	118	1,062	...	1,062	
		7 8 0	2 8 0	1,384	10,381	3,462	13,843	
		7 8 0	... ...	104	779	...	779	
		6 0 0	1 8 0	179	1,072	268	1,340	
		... ...	... ...	6,559	60,324	31,976	92,300	14 1 2
Do.	3rd	9 0 0	4 8 0	15	135	71	206	
		7 8 0	2 8 0	64	479	160	639	
		6 0 0	1 8 0	100	601	150	751	
		... ...	... ...	179	1,215	381	1,596	8 14 8
Milkal	2nd	... ...	... ...	6,738	61,539	32,357	93,896	13 15 0
		10 8 0	7 0 0	2,011	21,112	14,073	35,185	
		9 0 0	4 8 0	2,679	24,106	12,051	36,157	
		7 8 0	2 8 0	1,652	12,392	4,133	16,525	
		7 8 0	... ...	526	3,946	...	3,946	
		6 0 0	1 8 0	860	5,161	1,289	6,450	
		6 0 0	... ...	102	613	...	613	
		4 8 0	1 2 0	347	1,563	392	1,955	
		4 8 0	... ...	35	158	...	158	
		3 8 0	0 14 0	31	108	27	135	
		... ...	... ...	8,343	69,159	31,965	1,01,124	12 4 3
Do.	3rd.	9 0 0	4 8 0	31	282	141	423	
		7 8 0	2 8 0	130	976	326	1,302	
		6 0 0	1 8 0	89	534	134	668	
		6 0 0	... ...	193	1,157	.....	1,157	
		4 8 0	1 2 0	231	1,040	262	1,302	
		4 8 0	... ...	219	983	.....	983	
		3 0 0	... ...	15	46	.....	46	
		... ...	... ...	908	5,018	863	5,881	6 7 8
		... ...	... ...	9,151	74,177	32,828	1,07,005	11 11 1
South Main Channel	2nd.	10 8 0	5 4 0	1,968	20,669	10,335	31,004	
		9 0 0	4 8 0	1,873	16,854	8,427	25,281	
		7 8 0	2 8 0	3,407	25,549	8,520	34,069	
		6 0 0	1 8 0	1,450	8,701	2,175	10,876	
		6 0 0	... ...	260	1,560	.....	1,560	
		4 8 0	1 2 0	374	1,683	422	2,105	
		4 8 0	... ...	528	2,377	.....	2,377	
		... ...	... ...	9,860	77,393	29,879	1,07,272	10 14 1
North Main Channel	2nd.	10 8 0	5 4 0	1,203	12,635	6,318	18,953	
		9 0 0	4 8 0	1,784	16,052	8,026	24,078	
		7 8 0	2 8 0	1,344	10,081	3,362	13,443	
		7 8 0	... ...	14	106	.....	106	
		6 0 0	1 8 0	839	5,034	1,257	6,291	
		4 8 0	1 2 0	392	1,763	442	2,205	
		4 8 0	... ...	10	44	.....	44	
		... ...	... ...	5,586	45,715	19,405	65,120	11 10 6
Total	2nd.	10 8 0	7 0 0	4,716	49,516	33,010	82,526	
		... ...	5 4 0	3,171	33,304	16,653	49,957	
		9 0 0	4 8 0	8,305	75,636	37,813	1,13,449	
		9 0 0	... ...	118	1,062	.....	1,062	
		7 8 0	2 8 0	7,787	58,403	19,477	77,880	
		7 8 0	... ...	644	4,831	.....	4,831	
		6 0 0	1 8 0	3,328	19,968	4,989	24,957	
		6 0 0	... ...	363	2,173	...	2,173	
		4 8 0	1 2 0	1,113	5,009	1,256	6,265	
		4 8 0	... ...	573	2,579	.....	2,579	
		3 8 0	0 14 0	31	108	27	135	
		... ...	... ...	30,248	2,52,591	1,13,225	3,65,816	12 1 5

Tracts.	Group.	Rate per Acre. For 1st Crop.	Rate per Acre. For 2nd Crop.	Area in Acres.	Assessment. 1st Crop.	Assessment. 2nd Crop.	Assessment. Total.	Average rate per Acre.
		Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
		9 0 0	4 8 0	46	417	212	629	
		7 8 0	2 8 0	194	1,455	486	1,941	
Total.....	3rd...	6 0 0	1 8 0	189	1,135	284	1,419	
		6 0 0	... ...	193	1,157	.....	1,157	
		4 8 0	1 2 0	231	1,040	262	1,302	
		4 8 0	... ...	219	983	.....	983	
		3 0 0	... ...	15	46	.....	46	
Grand Total ...	...	... ...	... ...	1,087	6,233	1,244	7,477	6 14 1
		... ...	... ...	31,335	2,58,824	1,14,469	3,73,293	11 14 7

12. Increase by Settlement on Nunjah lands river-irrigated.—The assessment of these lands in Fasli 1283 was Rupees 3,52,187, by settlement it is Rupees 3,73,293, showing a net increase by settlement of Rupees 21,106.

This is made up of a net increase of Rupees 37,543 in the villages under the South and North Main Channels of the Streeviguntam Anicut and a net decrease of Rupees 16,437 in the villages under the Milkal and Kilkal of the Maradur Anicut. The increase of Rupees 37,543 above the beriz of Fasli 1283 consists of an increase of Rupees 28,963 under the South Main Channel and of Rupees 8,580 under the North Main Channel of the Streeviguntam Anicut. This increase is fair and is due to the improvement of irrigation secured by the anicut.

I may here note to an error which has crept into Mr. Puckle's letter to the Board of Revenue, embodied in the Proceedings of Government, Revenue Department, 19th July 1875. Mr Puckle, writing as Director of Revenue Settlement, put down Rupees 38,363 as the increase by settlement on the villages under the South Main Channel, and has accordingly credited the project with a return of upwards of 7 per cent. on a moiety of the outlay, viz., 5 lakhs of rupees, but this figure includes the increase on Punjah lands, amounting to Rupees 7,228, which cannot properly be credited to the anicut project; deducting this figure, the expected increase by settlement on the Nunjah alone would be Rupees 31,135, but the actual increase on the Nunjah according to the final puttas, and after the necessary revision, amounts to *Rupees* 28,963 as shown above.

13. Averages under Streeviguntam Anicut.—The average assessment in the ten tracts under the Streeviguntam anicut, viz., Rupees 10-14-1 and Rupees 11-10-6, respectively, per acre, though it appears high, is not by any means excessive when the advantages derived from the project are taken into consideration.

Averages under Streeviguntam Anicut compared.—The higher average under the North Main Channel is attributable to the fact that only the lands in the Tenkarai Taluq which are affected by it have been taken into the calculation. These lands are nearest the head of irrigation, and there is a large extent of country which being beyond the limits of Tenkarai and situated in the Ottapidarum Taluq has not yet been settled, but which has yet to be benefited by the anicut. This tract being further from the head of irrigation and containing lands of inferior quality will be rated lower, and the result will be a total average under the North Main Channel which will probably be about the same as that resulting from the South Main Channel. All the lands irrigated by the latter channel are situated within the limits of the Tenkarai Taluq, and have been included in the settlement, and comparatively low rates have been fixed on the lands of inferior quality and situated at the greatest distance from the anicut.

14. Proposal to settle certain Villages in Ottapidarum Taluq which will be benefited by the Anicut.—It was originally intended to incorporate at the settlement the villages (Zamin and Ayen) in the Ottapidarum Taluq, which will be effected by the North Main Channel, with the Tenkarai Taluq, but this idea was abandoned as the latter taluq, already exceptionally

large and unwieldy, would, with the contemplated addition, be altogether beyond the efficient control of one Tahsildar and a single taluq establishment.

These villages however, which extend as far as Tuticorin, were included in Mr. Puckle's scheme* for the settlement of Tenkarai Taluq, and it was my intention, had I remained in the district, to recommend that the Special Assistant should, on the completion of the Diglott registers and descriptive memoirs of Tenkarai, which are now under preparation, be deputed to take in hand these villages in view to settlement, and to arrange with the Zemindars, whose lands can be irrigated from the anicut, for the supply of water and payment of water-tax, in order that the project might be made as remunerative as possible, and with least possible delay. Until this is done, we shall not be able to determine the total additional revenue to be derived from the project.

* *Vide* paragraph 6 (23) (24) (25) of his report in Proceedings of Government, 2nd August 1872, No. 1,153.

15. Increase under the North Main Channel.—From the North Main Channel Mr. Puckle expected a gain of about 12,000 Rupees up to the limits of Tenkarai Taluq proper.

There was to be a gain of about Rupees 2,000 by a channel to be taken to Tirupulyankudi and Parakravadi from the North Main Channel, but such a channel has been found to be impracticable, nor would the increase of Rupees 1,400 expected from the village of Valavakan be realized at present, as a large portion of that village has been rendered unfit for wet cultivation owing to its having been covered by silt from the river. Instead therefore of Rupees 12,000, we have realized by settlement an increase of Rupees 8,580 on the Nunjah lands, which, deducting the items above referred to, is about the amount expected.

A further increase may be expected from the villages under this channel within the limits of the taluq, but the extent of waste land, unlike that in the village under the South Main Channel, is but small, and the ryots were so discouraged by the late failure of crop as to be unwilling to purchase waste land and bring it under cultivation.

There is a greater possibility of an increase to be derived from the lands lying in the villages of Ottapidarum Taluq which will benefit by the anicut.

16. Improvements proposed.—Owing to the want of special funds, resulting from the unwillingness of the ryots to subscribe or to purchase waste lands, and to pressure of time (the Acting Director of Revenue Settlement having urged the necessity of completing the settlement of the taluq, if possible, within the close of the Fasli 1284), it has not been found possible to carry out on the north side works of improvement during the progress of the settlement similar to those executed on the south side; but I took the opportunity when in the taluq of inspecting the tract in company with the Assistant Engineer, and of noting such works of improvement as appeared to be most required; among them are the improvement and repair of the Pekulam of Iruvappapuram with irrigating channels, the raising of the Arumugamangalam tank bund, the extension of the old Palayakayal tank bund, a separate channel from the North Main Channel for Mangalakurchi, one for Valavallan and other minor works desired by the villagers, with the details of which the Special Assistant is fully acquainted. The larger of these works are of a kind to be carried out from Imperial funds, but there is no reason why a grant from the Budget for agricultural works should not be supplemented by special funds raised by the sale of waste lands when the ryots are encouraged by the advent of a more favorable season to purchase them.

17. Decrease under the Maradur Anicut.—The decrease (Rupees 16,437) of revenue by settlement under the Maradur Milkal and Kilkal is inevitable, being chiefly due to the high rates of assessment hitherto prevailing (in the best lands) which were largely in excess of the highest settlement rates which could be imposed on lands in this (the 2nd group), viz., Rupees 17-8-0 per acre consolidated for two crops.

Averages.—With all this reduction the average rate arrived at by settlement is still high, being Rupees 12-4-3 and Rupees 6-7-8 per acre in the 2nd and 3rd groups respectively, or Rupees 11-11-1 on the whole under the Maradur Milkal and Rupees 14-1-2 and Rupees 8-14-8 per acre in the 2nd and 3rd groups respectively, or Rupees 13-15-0 on the whole under the Maradur Kilkal.

The average per acre in all the 2nd group villages under both the Maradur and Streevigguntam Anicuts is Rupees 12-1-6 and in those of the 3rd group Rupees 6-14-1, the total average per acre of the whole river-irrigated tract being Rupees 11-14-7.

This is higher than the average obtaining in the 2nd group villages in the Tinnevelly Taluq, and is owing to the large area of the usual two-crop lands under the Maradur Anicut, and to the large extent to which compounding has taken place in the higher tarams under both anicuts. It must also be remembered that these villages receive water-supply from the Chittar in addition to the flood water of the Tambrapurni passing over the upper anicuts. In the Tinnevelly Taluq, the average assessment in the 1st group villages is considerably higher, and of the villages under the Maradur Anicut cannot fairly be classed in the 1st group; they are probably superior to the ordinary run of 2nd group villages.

18. Averages compared.—The average of the Kilkal is higher than that of the Milkal tract, as the latter contains lands of an inferior quality distant from the head of irrigation, mostly yielding but one crop hitherto, but newly compounded at settlement at comparatively favorable rates. The villages under the Kilkal, on the other hand, are on the whole better situated as to irrigation, contain larger tanks in the eastern part of the tract as well as larger extent of original two-crop land.

19. Second Crop on river-irrigated Lands.—Compounding for a second crop has taken place to a great extent, the second crop charge having been consolidated on no less than 29,211 out of the whole river-irrigated land in the ryots holdings, viz., 31,335 acres. The composition has been made at different rates, viz., $\frac{2}{3}$, $\frac{1}{2}$, $\frac{1}{3}$, and $\frac{1}{4}$ according to the table.

20. Rain-fed Tanks.—The following tables show the classification of lands irrigated by rain-fed tanks and their assessment. The second crop charge has been compounded for at one-fourth of the first crop assessment on 817 out of 6,616 acres. The assessment of lands under the rain-fed tanks in Fasli 1283 was Rupees 36,421, by settlement it is Rupees 31,134, showing a net decrease of Rupees 5,287. The average assessment per acre as per Jamabandi of Fasli 1283 was Rupees 6-1-11, by settlement it has been reduced to Rupees 4-11-3. This reduction was necessary owing to the abnormally high rates obtaining under some of the rain-fed tanks.

Classification.			Assessment.					
			Rate per Acre.		Area in Acres.	Assessment.			Average Rate per Acre.
Class.	Sort.	Area in Acres.	For 1st Group.	For 2nd Group.		1st Group.	2nd Group.	Total.	
			Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
4	3	123	6 0 0	1 8 0	253	1,518	383	1,901	
4	4	614	6 0 0	... ...	1,305	7,829	...	7,829	
4	5	139	4 8 0	1 2 0	364	1,638	411	2,049	
6	4	10	4 8 0	... ...	3,027	13,619	...	13,619	
7	1	18	3 8 0	0 14 0	180	630	162	792	
7	2	1,323	3 8 0	... ...	1,041	3,641	...	3,641	
7	3	2,181	3 0 0	0 12 0	20	60	15	75	
7	4	1,292	3 0 0	... ...	327	981	...	981	
7	5	314	2 8 0	... ...	99	247	...	247	
8	1	37							
8	2	144							
8	3	99							
8	4	128							
8	5	135							
		6,616			6,616	38,163	971	31,134	4 11 3

21. Ooze-springs.—The following tables exhibit the classification and assessment of lands supplied by ooze-springs:—

Classification.		Area in Acres.	Rate per Acre.		Area in Acres.	Assessment.			Average Rate per Acre.
Class.	Sort.		For 1st Group.	For 2nd Group.		1st Group.	2nd Group.	Total.	
			R. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
7	1	109	7 8 0	2 8 0	95	713	232	945	
7	2	14	6 0 0	1 8 0	406	2,436	612	3,048	
7	3	42	6 0 0	... ...	64	385	...	385	
8	1	95	4 8 0	1 2 0	14	63	15	78	
8	2	361	3 8 0	0 14 0	42	147	37	184	
		621			621	3,744	896	464	7 7 7

The second crop charge has been consolidated on 557 out of 621 acres. The assessment of the lands irrigated by ooze-springs for Fasli net was Rupees 5,535, by settlement it is Rupees 4,640, showing a net decrease of Rupees 8(assessme average assessment as per Jamabandi of Fasli 1283 was Rupees 9-11-11 per acre, by publedient it has been reduced to Rupees 7-7-7 per acre. lem

22. Lands supplied by Baling.—High level lands supplied by bal m channels, tanks, or rivers have been assessed at half the rate assigned to the block in wh are situated.

The area thus irrigated is 4,120 acres assessed at Rupees 16,938. assessment in Fasli 1283 was Rupees 19,999. There is thus a falling off by settlement of Rup 3,061. The average assessment of Fasli 1283 was Rupees 5-5-10, by settlement it is Rupees 4-1-5 per acre.

23. By Wells.—The following table shows the area and assessment of lands supplied by Government wells or garden lands:—

Classification.		Rate per Acre.	Area in Acres.	Assessment in Rupees.	Average Rate per Acre.
Class.	Sort.				
		Rs. A. P.			
2	1	5 0 0	138	691	
2	2	3 8 0	376	1,315	
2	3	2 8 0	1,100	2,753	
			1,614	4,759	

The assessment of these lands in Fasli 1283 was Rupees 5,312, by settlement it is Rs. 4,759, showing a net decrease of Rupees 553.

24. Ordinary Dry Lands.—The following table shows the classification and assessment of ordinary dry lands:—

Classification.		Area in Acres.	Classification.	Area in Acres.	Assessment in Rupees.	Average Rate per Acre.
Class.	Sort.					
			Rs. A. P.			Rs. A. P.
4	1	256				
4	2	5,958	2 8 0	256	640	
4	3	10,175	1 8 0	6,193	9,290	
4	4	2,257	1 0 0	11,886	11,907	
4	5	6,302	0 12 0	6,574	4,934	
5	1	30	0 8 0	12,577	6,295	
5	2	292	0 6 0	23,064	8,676	
5	3	453	0 4 0	77,756	19,507	
5	4	402	0 3 0	35,003	6,612	
7	1	235				
7	2	1,277				
7	3	1,253				
7	4	880				
7	5	359				
8	1	404				
8	2	2,772				
8	3	4,942				
8	4	22,303				
8	5	77,756				
8	6	35,003				
		173,309		173,309	67,861	0 6 3

25. Increase on Dry Lands.—Ordinary dry lands interspersed with the irrigated lands have been generally assessed at dry rates according to the class and sort assigned to the block in which they are situated. The other dry lands have been assessed at reasonable rates according to the nature of the soil and its productive power. The total assessment of the ordinary dry lands in Fasli 1283, deducting fixed remissions, was Rupees 57,215, by settlement it is Rupees 67,861, showing an increase of Rupees 10,646. This increase is accounted for by the exceedingly low rate of assessment formerly obtaining in the large part of the taluq, which in some cases has become nominal by the application of even the lowest rate of assessment for dry lands provided in the settlement table.

26. The following table exhibits in one view the assessment of the whole area settled:—

Irrigated.				Dry (including Garden Land).			
Rate.	Area.	Assessment.	Average Rate per Acre.	Rate.	Area.	Assessment.	Average Rate per Acre.
Rs. A.	Acres.	Rs.	Rs. A. P.	Rs. A.	Acres.	Rs.	Rs. A. P.
17 8	4,716	82,528		5 0	138	691	
15 12	3,171	49,957		3 8	376	1,315	
13 8	8,451	1,14,078		2 8	1,356	3,393	
10 0	8,076	80,766		1 8	6,193	9,290	
9 0	118	1,062		1 0	11,886	11,907	
7 8	4,820	36,156		0 12	6,574	4,934	
6 0	1,924	11,544		0 8	12,577	6,295	
5 10	1,722	9,694		0 6	23,064	8,676	
4 8	3,819	17,181		0 4	77,756	19,507	
4 6	253	1,111		0 3	35,003	6,612	
3 12	20	75					
3 8	1,041	3,641			174,923	72,620	0 6 8
3 0	342	1,027					
2 8	99	247					
Total...	38,572	4,09,067	10 5				
Baling...	4,120	16,938	4 1 9				
Grand Total	42,692	4,26,005	9 15 7				

27. Palmyras.—The total number of palmyras counted in this taluq is 7,194,362, consisting of 3,077,003 large and 4,117,359 small trees; 2,340,853 have been assessed at the consolidated rates together with the land assessment. These consist of 1,274,403 large and 1,066,450 small trees. The cess has not been consolidated on 4,853,509 palmyras; out of these the settlement palmyra rates have been imposed on 1,802,600 large trees, and the remaining 3,050,909 small trees have yet to be assessed. The consolidated palmyra cess amounts to Rupees 50,849, and the assessment imposed at the revised rates on trees, the cess of which has not been consolidated, is Rupees 28,358, showing a total of Rupees 79,207. The amount of tax formerly levied on palmyra was Rupees 70,347. There is therefore an increase under this head by settlement of Rupees 8,860.

28. Comparative Statement.—The accompanying comparative statement shows the area and assessment of the irrigated and dry lands in the different tracts forming the whole taluq according to the Jummabundy of Fasli 1283 and the Settlement now introduced.

Proceedings of the Madras Government, Revenue Department,
7th November 1876.

Group.	Tracts of Country.	As per Jummabundy of Fasli 1283.		As per Settlement introduced.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
										Rs. A. P.	Rs. A. P.
2	*Agapatta.*										
	Maradur Milkal	7,900	1,08,783	8,243	1,01,124	+ 343	— 7,659	...	..	13 12 4	12 4 3
	Do. Kilkal	6,349	1,00,400	6,559	92,300	+ 210	— 8,100	...	...	15 13 0	14 1 2
	South Main Channel	9,077	78,309	9,860	1,07,272	+ 783	+28,963	...	...	8 10 0	10 14 1
	North do.	5,099	56,540	5,586	65,120	+ 487	+ 8,580	...	...	11 1 5	11 10 6
	Total ...	28,425	3,44,032	30,248	3,65,816	+1,823	+21,784	6	6	12 1 8	12 1 6
3	Maradur Milkal	838	6,626	908	5,881	+ 70	— 745	..	...	7 14 6	6 7 8
	Do. Kilkal	163	1,529	179	1,596	+ 16	+ 67	...	...	9 6 1	8 14 8
	Total ...	1,001	8,155	1,087	7,477	+ 86	— 678	9	8	8 2 4	6 14 1
	Agrapatta Total ...	29,426	3,52,187	31,335	3,73,293	+1,909	+21,106	6	6	11 15 6	11 14 7
	Tarisheram.										
	Maradur Milkal	673	3,963	712	3,150	+ 39	— 813	...	...	5 14 3	4 6 9
	Do. Kilkal	738	4,274	806	3,511	+ 68	— 763	...	...	5 12 8	4 5 8
	Dry Villages on the south	3,172	21,243	3,579	17,775	+ 407	— 3,468	...	...	6 11 2	4 15 6
	Do. do. north	1,126	5,487	1,220	5,194	+ 94	— 293	...	...	4 14 0	4 4 1
	Palmyra Forest	241	1,454	299	1,504	+ 58	— 50	...	...	6 0 6	5 0 6
	Total ...	5,950	36,421	6,616	31,134	+ 666	— 5,287	11	15	6 1 11	4 11 3
	Ooze-spring.										
	South Main Channel	415	4,100	456	3,560	+ 41	— 540	...	...	9 14 1	7 12 11
	Palmyra Forest	53	1,435	165	1,080	+ 12	— 355	...	...	9 6 1	6 8 9
	Total ...	468	5,535	621	4,640	+ 53	— 895	9	16	9 11 11	7 7 7
	Grand Total ...	35,844	3,94,143	38,572	4,09,067	+2,628	+14,924	7	4	10 15 5	10 9 8

Group.	Tracts of Country.	As per Jummabundy of Fasli 1283.		As per Settlement.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
										Rs. A. P.	Rs. A. P.
	Baling.										
...	Maradur Milkal	140	593	157	695	+ 17	+ 102	...	...	[illegible]	4 6 10
	Do. Kilkal	240	1,302	253	1,349	+ 13	+ 47	...	...	5 6 10	5 5 4
	South Main Channel	811	3,028	906	3,838	+ 95	+ 810	...	...	3 11 9	4 3 8
	North do.	493	2,376	528	2,619	+ 35	+ 243	...	...	4 13 1	4 15 4
	Dry Villages on the south	710	4,562	813	3,368	+ 103	— 1,194	...	...	6 6 10	4 2 3
	Palmyra, Forest	1,335	8,138	1,463	5,069	+ 128	— 3,069	...	...	6 1 6	3 7 5
	Total ...	3,729	19,999	4,120	16,938	+ 391	— 3,061	10	15	5 5 10	4 1 9
	Total Nunjah ...	39,673	4,14,112	42,692	4,26,005	+3,019	+ 11,863	8	3	10 7 0	9 15 8
	Garden.										
...	Maradur Milkal	29	38	35	99	+ 6	+ 61	...	...	1 5 0	2 13 3
	Do. Kilkal	47	94	52	152	+ 5	+ 58	...	...	2 0 0	2 14 9
	South Main Channel	298	357	306	968	+ 8	+ 611	...	...	1 3 2	3 2 7
	North do.	190	354	210	525	+ 20	+ 171	...	...	1 3 10	2 8 0
	Dry Villages on the south	127	294	150	373	+ 23	+ 79	...	...	2 5 0	2 7 9
	Do. do. north	30	85	36	94	+ 6	+ 9	...	...	2 13 4	2 9 9
	Palmyra Forest	782	4,090	825	2,548	+ 43	— 1,542	...	...	5 3 8	3 1 5
	Total ...	1,503	5,312	1,614	4,759	+ 111	— 553	7	10	3 8 7	2 15 2
	Dry.										
...	Maradur Milkal	8,929	3,559	9,602	3,314	+ 673	— 245	...	...	0 6 5	0 5 6
	Do. Kilkal	10,781	5,626	12,330	5,575	+1,549	— 51	...	...	0 8 4	0 7 3
	South Main Channel	22,143	6,965	22,966	11,907	+ 863	+ 4,942	...	...	0 5 5	0 8 4

Group.	Tract of Country.	As per Jummabundy of Fasli 1283.		As per Settlement.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
										Rs. A. P.	Rs. A. P.
...	North Main Channel	10,163	6,411	11,112	6,255	+ 949	— 156	...	...	0 10 1	0 9 0
	Dry Villages on the south	41,703	11,173	45,003	12,638	+ 3,300	+ 1,465	...	...	0 4 3	0 4 6
	Do. do. north	25,794	18,128	26,404	18,398	+ 610	+ 270	...	...	0 11 3	0 11 2
	Palmyra Forest	49,975	7,813	45,892	9,774	— 4,083	+ 1,961	...	...	0 2 6	0 3 5
	Total ...	169,488	59,675	173,309	67,861	+ 3,821	+ 8,186	2	14	0 5 8	0 6 3
	Dry and Garden Total ...	170,991	64,987	174,923	72,620	+ 3,932	+ 7,633	2	12	0 6 1	0 6 8
	Grand Total.										
...	Maradur Milkal	18,509	1,23,562	19,657	1,14,263	+ 1,148	— 9,299	...	...	.....	.....
	Do. Kilkal	18,318	1,13,225	20,179	1,04,483	+ 1,861	— 8,742	...	...	.....	.....
	South Main Channel	32,744	92,759	34,494	1,27,545	+ 1,750	+ 34,786	...	...	.....	.....
	North do.	15,945	65,681	17,436	74,519	+ 1,491	+ 8,838	...	...	.....	.....
	Dry villages in the south	45,712	37,272	49,545	34,154	+ 3,833	— 3,118	...	...	.....	.....
	Do. do. north	26,950	23,700	27,660	23,686	+ 710	— 14	...	...	.....	.....
	Palmyra Forest	52,486	22,930	48,644	19,975	— 3,842	— 2,955	...	..	.. ...	.....
	Total ...	210,664	4,79,129	217,215	4,98,625	+ 6,951	+ 19,496	3	4	.....	.....
67	*Deduct fixed remissions, Chaturbhogam, &c.*										
...	Chaturbhogam 2,460										
...	Dupatimaniem 1,498										
	Total ...	.....	3,958	.....	.....	.....	.....	...	...	.....	.....
	Remainder ...	.....	4,75,171	.....	4,98,625	.....	+ 23,454	...	5	.....	.....

The above statement fully exhibits the results of the settlements in each tract showing the increase or decrease over or below the assessment according to the former rates under each of the heads of river-irrigated lands, lands irrigated by rain-fed tanks and by ooze-springs, lands supplied by baling from Government sources of irrigation, and garden lands, and ordinary dry lands. It shows a decrease by settlement in the total revenue derived from the Maradur anicut and in the average per acre in the area cultivated an increase both in the area cultivated in the revenue and average under the Streeviguntam anicut resulting in a net increase of 1,909 acres and Rs. 21,106 under both anicuts with an average slightly below that formerly obtaining a decrease of revenue from irrigated lands in the "Ponnekulam and Teri" tracts with a considerable reduction in the average per acre, a decrease of revenue from lands supplied by baling and from garden lands, and finally an increase in the revenue from dry lands.

These differences have been already explained under the several heads in this memorandum.

29. Financial Results.—On the whole, after deducting fixed remissions, which, with the introduction of the settlement, have ceased to exist, the financial result* shows an increase by settlement of Rupees 23,454 under the head of Land Revenue, which, with the increase of Rs. 8,860 under the head of Palmyra Cess, make a total increase by settlement of Rupees 32,314. The increase under Land Revenue is chiefly due to the Streeviguntam anicut, without which there would probably have been a loss of about Rupees 30,000 in the tracts non-irrigated by its channels.

	Rs.
* Fasli 1283—Land Revenue (deducting fixed remission)	4,75,171
Fasli 1284—By settlement	4,98,625
Increase by settlement	23,454
Fasli 1283—Palmyra Cess	70,347
Fasli 1284— Do do.	79,207
Increase by settlement	8,860
Total Increase	32,314

30. The Special Assistant for Settlement.—The services of the Special Assistant T. Venkatachariar in connection with this work have already received the special recognition from Government, but I desire here to place on record my appreciation of the energy and ability he has brought to bear on the conduct of the settlement of this difficult taluq, and the careful and conscientious manner in which he has performed the duty entrusted to him.

(True Copy.)

Gulf of Aden,
25th October 1875.

(Signed) A. T. ARUNDEL,
Additional Sub-Collector.

(True Copy.)

(Signed) C. RUNDALL,
Ag. Director of Rev. Sett.

G. O., 19th July 1875, No. 1,085.

In his letter, dated 14th April 1875, No. 724-71, Mr. Puckle, Acting Director of Revenue Settlement, submitted a report on the settlement of the villages under the Streeviguntam Anicut on the south bank of the Tambrapurni river in the Tenkarai Taluq of the Tinnevelly District in anticipation of the report for the whole taluq, his object being to furnish Government with early information as to the returns which might be expected from the Streeviguntam Anicut recently constructed from Loan Funds at a cost of ten lakhs of Rupees. In reviewing the Board's Proceedings transmitting the Director's report, the Government remarked with satisfaction that the actual result of this portion of the work showed a return on the outlay of 9 per cent., and that but for the anicut it would probably have been necessary to make a considerable reduction in the settlement of these lands, the former rates having been abundantly high with reference to the quality of irrigation available.

2. In his letter quoted at the head of these Proceedings, Mr. Rundall, who acted as Director during the absence on furlough of Mr. Puckle, reports the result of the

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introduction of the revised settlement throughout the taluq, and, although he brings to notice that the result of the final settlement of the villages affected by the southern main channel has reduced the anticipated return on the outlay from 9 to 5 per cent. for that portion of the project, he records his opinion that, had it not been for the aid given to cultivation by the anicut, the result of the settlement would have been a reduction for the whole taluq on the previous demand to the extent of some Rupees 30,000 instead of a net increase of Rupees 23,454. The tabular statement appended to paragraph 3 shows the increase to be only Rupees 19,496, but to this has, as explained in paragraph 4, to be added Rupees 3,958, the fixed remissions under the old demand.

3. It will be observed that, with the exception of the tract irrigated by the Streeviguntam Anicut, it has been found necessary to reduce the assessment on all lands irrigated under other sources, and then to such an extent as to make the settlement demand considerably lower than the old demand, notwithstanding the excess area brought to account by survey, but, as before stated, this falling off has been more than compensated by the enhanced receipts under the Streeviguntam work. It will be seen from paragraph 15 of Mr. Comyn's memorandum that the present revenue under the north main channel within the limits of the Tenkarai taluq falls short of Mr. Puckle's estimate by some Rupees 3,000 odd. The causes for this are fully explained, and as a set-off it is expected that as the irrigation is extended, certain villages in Oottapidarum Taluq will benefit. The Board concur with the opinion expressed by Mr. Rundall in paragraph 9 of his letter that these villages should be dealt with as early as practicable, and this will doubtless have Mr. Puckle's attention.

4. In paragraph 10 Mr. Rundall brings to notice that the comparison instituted by Mr. Comyn is between the revenue details of Fasli 1283 and the settlement results of Fasli 1284, and that consequently the comparison is not on identical areas, as the occupied extent, of course, varies every year. Mr. Rundall, therefore, submits a tabular statement (*vide* paragraph 11) in which the old and revised demands on the occupation of Fasli 1284 are compared, the result being a net increase for the taluq of Rupees 15,851, or Rupees 7,603 less than the sum shown by Mr. Comyn. This at first sight would seem to place matters in a less favorable aspect, but, as explained in paragraphs 12, 13, and 14 of Mr. Rundall's letter, the extension of the occupied area and the enhancement of assessment by the transfer from dry to wet in 1284 are due mainly to the favorable rates of the revised settlement and the facilities for irrigation afforded by the Streeviguntam project. Apart from the influence of these two causes, it is probable that the revenue demand (as distinguished from that under settlement rates) of 1284 would have varied but little from that of 1283; assuming therefore that the additional revenue derived in Fasli 1284 from lands taken on durkhast and from the conversion of dry to wet, amounting to Rupees 7,603, would not, under other circumstances, have been brought to account, Mr. Comyn's estimate of the increase of Revenue is correct. With reference to the concluding paragraph of Mr. Rundall's letter, however, such arrangements should in future be made, as will admit of a comparison of the revenue and settlement results, and the Director is requested to issue orders accordingly.

5. The rates for irrigated lands range from Rupees 2-8-0 to Rupees 17-8-0, and for dry including gardens from 3 Annas to Rupees 5 per acre. Twenty per cent. of the wet area is rated at Rupees 13-8-0, 19 per cent. at Rupees 10, 11 per cent.

at Rupees 7-8-0, and the same extent at Rupees 17-8-0; these are of course double crop rates. Of the dry area, 84 per cent. is rated at or below 8 Annas. The average rate on wet lands in the whole river-irrigated tract is Rupees 11-147-, which is higher than the average obtaining in the second group villages in the Tinnevelly Taluq. This is explaind to be owing to the large area of usual two crop land under the Maradur Anicut and to the large extent to which compounding for second crop has taken place in the higher tarams. ut of 31,335 acres, the entire occupied extent, the second crop charge was consolidated on no less than 29,211 acres at two-thirds, half, one-third, and one-fourth according to the table. In compounding this rate the same principles were followed as in the settlement of the Tenkasi and Tinnevelly taluqs except that the rate adopted for the second crop charge on nunjah lands of the highest class in second group villages under the Streeviguntam Anicut is one-half instead of two-thirds on the same class of the same group under the upper anicuts. The reason for this is, that the Streeviguntam work being the last of the series does not furnish the same advantages of irrigation as do the upper anicuts during the "Kar" or second crop season.

6. The amalgamation of the villages and rectification of their boundaries appear to have been carried out with discretion and with the almost unanimous assent of the people. Under settlement 197 villages have been reduced to 133, so that clubbing has not been carried out to nearly the extent remarked on in G.O., dated 5th March 1875, No. 360, in the case of the Tinnevelly and Tenkasi Taluqs. As directed in the order just quoted the proposals for clubbing were submitted to the Board, and approved in their Proceedings, dated 22nd Novembe. 1875, Miscellaneous No. 10,460.

7. With the foregoing remarks, the Board submit the results of the settlement of the Tenkarai Taluq for the consideration and orders of Government.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 90. ORDER THEREON, 7th November 1876, No. 1,595.

Land Revenue, No. 2.

IN these Proceedings the Board of Revenue submit the reports of the officers of the Settlement Department on the results of the settlement of the Tenkarai Taluq, Tinnevelly District, conducted in accordance with the principles approved and followed in twenty-eight villages as reported in the letters embodied in G.O., 19th July 1875, No. 1,085. The results, as now ascertained finally, show that the anticipated return from the Streeviguntam Anicut as last estimated, viz., 9 per cent., was too sanguine; it now being considered not to exceed 5 per cent. It is, however, asserted that but for the anicut there would have been a reduction of Rs. 30,000 in the revenue of the taluq instead of an increase as now made out of Rs. 23,454. The old revenue assessments appear to have been very unequal, and not in accord with the character and situation of the lands in many places. Their rectification combined with the changes which an improved system of irrigation naturally brings about, has rendered the settlement doubtless more than usually difficult. To enable Government to decide that the work has been performed

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not only to the advantage of the revenue, but also in fairness to the ryot and the landholder, more detailed information is necessary than is now submitted, especially as the people do not appear to have been generally satisfied with the rates fixed (*vide* paragraph 8 of Mr. Comyn's Memorandum). ...tes fixed are detailed in the statement appended to paragraph 26 of the Mem... but the old revenue-rates should also have been given to enable Governmen... a useful comparison; a village-war account showing the old and new rat... ...ition with the old extents and the new survey areas will help towards a... ...atisfactory decision concerning the settlement. The Board will arrange ... this information. The rates are still admittedly high, and although the ...ubt justified by circumstances, it is desirable that their necessity should ...ond question. The Government note that the maximum dry and wet ...re as high as Rs. 5 and Rs. 17-8-0, respectively; the total wet average ... The Government consider that further information in regard to the clubbi... ...illages appears also necessary. 197 villages have been reduced to 133, an... Proceedings approving of this have not been submitted to Government.

F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.
„ the Director of Revenue Settlement.

Exd. F. R. Bantleman.

No. 2,422.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th September 1876.

Read the following letter from C. RUNDALL, Esq., Acting Director of Revenue Settlement, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 15th July 1876, No. 2,800-78 :—

IN his letter of the 14th April 1875, No. 724-21, recorded in Board's Proceedings, No. 1,217, dated 10th May 1875, Mr. Puckle reported the result of the introduction of the new rates into the villages situated under the South Main Channel of the Streeviguntam Anicut in the Tenkarai Taluq of the Tinnevelly District, and Mr. Comyn has submitted a Memorandum for the entire taluq, which I have the honor to forward with a few observations.

Dated 25th October 1875.

2. The whole taluq is divided into seven tracts for settlement purposes. They are :—

(1.) Villages under the Maradur Milkal.
(2.) Do. do. do. Kilkal.
(3.) Do. do. Streeviguntam Anicut North Main Channel.
(4.) Do. do. do. South do.
(5.) South Ponnekulam or Dry Villages.
(6.) North do. or do.
(7.) "Teri" or Palmyra Forest.

These tracts contain 133 villages distributed into three groups as under :—

River-irrigated tracts	79,	2nd group.
Do.	do. 6,	3rd do.
Ponnekulam	do. 27,	3rd do.
Teri tract	21,	4th do.

3. The following abstract exhibits the area and assessment under the old and the new regimé separately for each tract and collectively for the entire taluq, distinguished under the heads dry and wet and both together :—

Trasts.	Items.	Dry. Extent.	Dry. Assessment.	Average per Acre.	Total. Assessment.
1	2	3	4	5	6
		ACRES.	Rs.	Rs. A. P.	ACRES.
Maradur Milkal ...	Revenue	8,958	3,597	0 6 5	18,509
	Settlement	9,637	3,413	0 5 8	19,667
	Difference	+ 679	— 184	... ...	+ 1,148
	Percentage	8	5	... ...	6
Do. Kilkal	Revenue	10,838	5,730	0 8 5	18,318
	Settlement	12,889	5,727	0 7 5	20,179
	Difference	+ 1,554	+ 7	... ...	+ 1,861
	Percentage	14	...	... ...	10
Streevigruntam Anicut North Main Channel.	Revenue	10,363	6,765	0 10 5	18,945
	Settlement	11,322	6,780	0 9 7	17,436
	Difference	+ 959	+ 15	... ...	+ 1,491
	Percentage	9	...	... ...	10
Do. South Main Channel.	Revenue	23,441	7,322	0 5 3	32,744
	Settlement	23,272	12,875	0 8 10	34,494
	Difference	+ 831	+ 6,553	... ...	+ 1,750
	Percentage	4	76	... ...	5
South Ponnekulam or Dry Villages.	Revenue	41,830	11,467	0 4 5	45,712
	Setlement	45,153	13,011	0 4 7	49,545
	Difference	+ 3,323	+ 1,544	... ...	+ 3,833
	Percentage	8	13	... ...	8
North do. do....	Revenue	25,824	18,213	0 11 4	26,950
	Settlement	26,440	18,492	0 11 2	27,660
	Difference	+ 616	+ 279	... ...	+ 710
	Percentage	2	2	... ...	3
Teri or Palmyra Forest.	Revenue	50,757	11,903	0 3 9	52,486
	Settlement	46,717	12,339	0 4 2	49,644
	Difference	— 4,040	+ 419	... ...	— 2,842
	Percentage	8	4	... ...	7
Total	Revenue	170,991	64,987	0 6 1	2,10,684
	Settlement	174,923	72,620	0 6 8	2,17,615
	Difference	+ 3,932	+ 7,633	... ...	+ 6,951
	Percentage	2	12	... ...	3

Wet. Baling. Extent.	Wet. Baling. Assessment.	Wet. Total. Extent.	Wet. Total. Assessment.	Average per Acre.	Total. Assessment.
7	8	9	10	11	12	13	14
ACRES.	Rs.	ACRES.	Rs.	Rs. A. P.	ACRES.	Rs.
140	593	9,551	1,19,965	12 9 0	18,509	1,23,562
157	695	10,020	1,10,850	11 1 0	19,667	1,14,263
+ 17	+ 102	+ 469	— 9,115	... ...	+ 1,148	— 9,299
12	17	5	8	... ...	6	7
240	1,302	7,490	1,07,505	14 5 8	18,318	1,13,225
253	1,349	7,797	98,756	12 10 8	20,179	1,04,463
+ 13	+ 47	+ 307	— 8,749	... ...	+ 1,861	— 8,743
5	4	4	8	... ...	10	8
493	2,876	5,592	58,[illegible]	10 8 7	18,945	65,681
528	2,619	6,114	[illegible]	11 1 3	17,436	74,619
+ 35	+ 243	+ 522	+ [illegible]	... ...	+ 1,491	+ 8,938
7	10	9	45	... ...	10	13
811	3,028	10,303	85,437	8 4 8	32,744	92,759
906	3,838	11,223	1,14,670	10 3 6	34,494	1,27,545
+ 95	+ 810	+ 919	+ 29,233	... ...	+ 1,750	+ 34,786
12	27	9	35	... ...	5	4
710	4,562	3,882	25,805	6 10 4	45,712	37,573
813	3,368	4,392	21,143	4 13 3	49,545	34,154
+ 103	— 1,194	+ 510	— 4,662	... ...	+ 3,833	— 3,118
15	26	13	18	... ...	8	8
...	...	1,126	5,487	4 14 0	26,950	23,700
...	...	1,220	5,194	4 4 1	27,660	23,686
...	...	+ 94	— 293	... ...	+ 710	— 14
...	...	8	5	... ...	3	...
1,385	8,188	1,729	11,027	6 6 1	52,486	22,930
1,463	5,060	1,927	7,663	6 0 9	49,644	19,975
+ 78	— 3,069	+ 198	— 3,374	... ...	— 2,842	— 2,955
9	38	12	80	... ...	7	13
3,739	19,999	39,673	4,14,143	9 15 7	2,10,684	4,79,199
4,120	16,938	42,692	4,26,005	9 0 9	2,17,615	4,93,625
+ 391	— 3,061	+ 3,019	+ 11,863	... ...	+ 6,951	+ 19,496
10	15	8	3	... ...	3	4

	Rs.
[illegible]aturbhagam	2,460
[illegible]patimaniem	1,498
Total ...	3,958

4. It will be seen that on the whole there is a net increase of Rupees 96 or Rupees 23,454 if the fixed rem[illegible]s* as per margin be deducted from the revenue beriz before comparing the[illegible] with the revised demand.

5. Viewing the results by tracts the new settlement has occasioned a decrease in the assessment of the irrigated lands of all the tracts save those under the Streeviguntam Anicut. The increase under the latter more than covers the decrease in the other tracts, and indicates a substantial net increase on the whole taluq as above specified. Save in one tract, the dry lands aided the increase. Had it not been for the Streeviguntam Anicut works, and the extended irrigation afforded, the reduction of assessment in the taluq must inevitably have been considerable instead of the net increase of Rupees 23,454 as above shown. Mr. Comyn reckons that the decrease might probably have been Rupees 30,000.

6. The deficiency in the assessment of the wet lands refers mainly to the tracts irrigated under the Maradur Milkal and Kilkal, and is due to the hitherto prevailing rates being very high in these tracts. The average rates of the foregoing tracts and as well those under the Streeviguntam Anicut are compared below:—

Tracts.	By Revenue.	By Settlement.
	Rs. A. P.	Rs. A. P.
Maradur Milkal	12 9 0	11 1 0
Do. Kilkal	14 5 8	12 10 8
Streeviguntam Anicut. (North Main Channel.)	10 8 7	11 1 3
Streeviguntam Anicut. (South do. do....)	8 4 8	10 3 6

7. In his letter already quoted, Mr. Puckle entered into full particulars of the history and construction of the Streeviguntam Anicut, and the advantages derived or to be derived therefrom, and I therefore only refer to the enhancement of assessment due to the actual improvements. At paragraph 12 of his Memorandum, Mr. Comyn points out that in calculating the return from the lands under the South Main Channel, Mr. Puckle included the increase of Rupees 7,228 on the dry lands which should not have been credited to the project. He also points out that the amount of increase shown on the wet lands at that time was reduced by Rupees 2,172 in the final hearing of appeals, thus reducing the contemplated gain of Rupees 38,363 to Rupees 28,963, or 5 per cent. on the moiety of the outlay of 10 lakhs of Rupees instead of 7 per cent. as reckoned by Mr. Puckle. In this comparison, however, Mr. Comyn omits from his calculations the results of the wet lands under baling.

8. The expected gain by improvements to the villages under the North Main Channel extending as far as the limits of the Tenkarai Taluq was Rupees 12,000, but for obvious reasons given in Mr. Comyn's report it amounts to Rupees 8,580, as effect could not be fully given to the proposed improvements.

9. There are lands in the Ottapidarum Taluq also that are likely to be benefited by the North Main Channel, and until the scheme can be extended, and the settlement of the villages undertaken, the probable return from this channel cannot be calculated.

10. Before proceeding further, it is necessary to remark that the comparison instituted by Mr. Comyn is between the revenue details of Fasli 1283 and the settlement results of Fasli 1284, and that consequently the comparison is not on identical areas. In other words, the occupation and assessment of 1873 is contrasted with that of 1874 as adjusted at Jamabandi by transfers, relinquishments, and durkhasts. I have therefore since obtained detail statements furnishing a comparison of the revenue and settlement demands on the occupation of Fasli 1284. This has occupied some time as the revenue details were not originally worked out for Fasli 1284, or this report might have been submitted at a much earlier date.

11. The annexed abstract gives the particulars as thus worked out :—

Tracts.	Items.	Dry. Extent.	Dry. Assessment.	Dry. Average per Acre.	Wet. Total. Extent.	Wet. Total. Assessment.	Wet. Total. Average per Acre.	Wet. Baling. Extent.	Wet. Baling. Assessment.	Wet. Direct flow. Extent.	Wet. Direct flow. Assessment.	Total. Extent.	Total. Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Acres.	Rs.	Rs. A. P.	Acres.	Rs.		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Maradur Nilkal ...	Revenue	8,953	2,317	0 5 0	9,561	1,21,001	12 10 8	140	600	9,411	1,20,401	18,509	1,25,318
	Settlement	9,637	3,413	0 5 8	10,018	1,10,850	11 1 0	155	695	9,863	1,10,155	19,655	1,14,303
	Difference	+ 679	+ 596	... ...	+ 467	— 10,151	... ...	+ 15	+ 95	+ 452	— 10,246	+ 1,146	— 9,555
	Percentage	8	21	... ...	5	8	... ...	11	16	5	9	6	8
Do. Kilkal ...	Revenue	10,828	5,066	0 7 6	7,490	1,08,599	14 7 11	240	1,369	7,250	1,07,230	18,318	1,13,665
	Settlement	12,382	5,727	0 7 5	7,799	98,757	12 10 8	254	1,349	7,545	97,408	20,181	1,04,484
	Difference	+ 1,554	+ 661	... ...	+ 309	— 9,842	... ...	+ 14	— 20	+ 295	— 9,822	+ 1,863	— 9,181
	Percentage	14	13	... ...	4	9	... ...	6	1	4	9	10	8
Sreeviguntam Anicut North Main Channel.	Revenue	9,786	5,606	0 9 2		60,378	10 13 9		2,460		57,918	15,345	65,984
	Settlement	11,322	6,780	0 9 7		67,739	11 1 3		2,619		65,120	17,486	74,519
	Difference	+ 1,536	+ 1,174	... ...		+ 7,361	... ...		159		+ 7,202	+ 2,091	+ 8,535
	Percentage	16	21	... ...		12	... ...		7		12	14	13
Do. South Main Channel.	Revenue	16,484	6,373	0 6 2		90,731	10 11 11		3,226		87,505	24,929	97,103
	Settlement	23,272	12,875	0 8 10		3,14,670	10 3 6		3,838		1,10,832	34,494	1,27,545
	Difference	+ 6,788	+ 6,503	... ...		+ 23,939	... ...		612		+ 23,327	+ 9,565	+ 30,442
	Percentage	41	100	... ...		26	... ...		19		27	38	31
South Ponnekulam or Dry Villages.	Revenue	41,828	10,884	0 4 2		26,696	6 14 0		4,675		22,021	45,710	37,580
	Settlement	45,158	13,011	0 4 7		21,142	4 13 8		3,368		17,774	49,545	34,153
	Difference	+ 3,325	+ 2,177	... ...		— 5,554	... ...		— 1,307		— 4,347	+ 3,835	— 3,377
	Percentage	8	20	... ...		21	... ...		28		19	8	9
North do. do. ...	Revenue	25,824	17,561	0 10 11		5,864	5 3 4		...		5,864	26,950	23,425
	Settlement	26,440	18,493	0 11 2		6,194	4 4 1		...		5,194	27,660	23,686
	Difference	+ 616	+ 931	... ...		+ 670	... ...		...		— 670	+ 710	+ 261
	Percentage	2	5	... ...		11	... ...		...		11	3	1
Teri or Palmyra Forest.	Revenue	50,757	11,549	0 3 8		11,198	6 7 7		8,183		3,015	52,486	22,747
	Settlement	46,717	12,932	0 4 2		7,653	6 0 9		5,069		2,584	48,644	19,975
	Difference	+ 4,040	+ 773	... ...		— 3,545	... ...		— 3,114		— 431	— 3,842	— 2,773
	Percentage	8	7	... ...		32	... ...		38		14	7	13
Total	Revenue	1,64,465	59,605	0 5 10	37,783	4,34,467	11 3 9	3,583	20,513	1,729	4,03,954	2,02,247	4,84,272
	Settlement	1,74,923	72,620	0 6 8	42,693	4,26,005	9 15 7	4,119	16,938	1,927	4,09,067	2,17,615	4,98,625
	Difference	+ 10,458	+ 12,815	... ...	+ 4,910	+ 1,538	... ...	+ 536	— 3,576	+ 198	+ 5,113	+ 15,368	+ 14,353
	Percentage	6	21	... ...	13	...	... ...	15	17	11	1	8	3

12. This view of the results brings out for the whole a net increase of Rs. 15,851, or Rupees 7,603 less than the enhancement shown by Mr. Comyn. It must, however, be explained that a considerable portion of this increase is due to the waste lands occupied on account of the improvements rendered by the Streeviguntam Anicut, and which have not therefore been added on the revenue side as was done by Mr. Comyn ; but there are two other items which he has likewise treated and are now added on both sides. These make up the difference above noticed as specified below :—

	Rs.
Net Revenue beriz, deducting Dupatimaniem	4,82,774
Net Settlement beriz	4,98,625
Difference ...	15,851

1. Assessment of durkhast lands in tracts other than those under the Streeviguntam Anicut ... ... Rs. 6,041
2. Difference of assessment between Jamabandi beriz and the estimated demand on the lands transferred from dry to wet... 1,562

Total ... 7,603

13. Mr. Bird explains that the foregoing two items "are due partly to the ryots being encouraged by fair rates to extend the margin of cultivation and partly to the improved irrigation under the Streeviguntam Anicut which enable them to transfer dry lands to wet," and "consequently" he thinks that "the increase to revenue by transfers from dry to wet and by these durkhast lands might have been treated exactly in the same manner as increase under the anicut in question, and they have been so treated for all intents and purposes".

14. There is some force in what Mr. Bird says, and the results of the two systems of comparisons may be said to be much the same, or in other words the revenue beriz of Faslis 1283 and 1284 may be presumed to have varied but little had not the settlement been introduced and the anicut works had force.

15. In the same manner the gain under the Streeviguntam Anicut by comparison of the identical areas, including the durkhast lands due purely to improvement works, amounts to Rupees 34,095, or Rupees 3,448 less than the sum shown by Mr. Comyn. Mr. Bird's explanation applies to this equally.

16. Out of the 38,572 acres of land irrigated by the river channels, Ponnekulam, and ooze-springs, 30,585 acres have been compounded for at rates varying from $\frac{3}{4}$ to $\frac{1}{4}$ according to the table, and the results shown above included the second crop charge.

17. The area and assessment falling under each money rate is given in the subjoined abstract :—

Irrigated. Rate.	Area.	Percentage.	Assessment.	Percentage.	Dry (including Garden land.) Rate.	Area.	Percentage.	Assessment.	Percentage.
Rs. A. P.	Acres.		Rs.		Rs. A. P.	Acres.		Rs.	
17 8 0	4,716	11	82,528	19	5 0 0	133	...	691	1
15 12 0	3,171	7	49,957	12	3 8 0	376	...	1,315	2
13 8 0	8,451	20	1,14,078	27	2 8 0	1,156	1	3,893	5
10 0 0	8,076	19	80,766	19	1 8 0	6,193	5	9,290	13
9 0 0	118	...	1,062	...	1 0 0	11,856	7	11,907	16
7 8 0	4,820	11	36,156	9	0 12 0	6,574	3	4,934	7
6 0 0	1,924	5	11,544	3	0 8 0	12,577	7	6,295	9
5 10 0	1,722	4	9,694	2	0 6 0	23,064	13	8,676	11
4 8 0	3,819	9	17,181	4	0 4 0	77,756	44	19,507	27
4 6 0	253	1	1,111	...	0 3 0	35,003	20	6,612	9
3 12 0	20	...	75	...					
3 8 0	1,041	2	3,641	1					
3 0 0	342	1	1,027	...					
2 8 0	99	...	247	...					
Total	38,572	90	4,90,067	96					
Baling... ...	4,120	10	16,938	4					
Grand Total...	42,692	100	4,26,005	100	Total ...	1,74,923	100	72,620	100

18. Twenty per cent. of the wet area falls under Rupees 13-8-0, and almost as much under Rupees 10. The next largest area appears under Rupees 17-8-0 and Rupees 7-8-0, in each case the percentage being 11 per cent. These rates are of course for two crops. Eighty-four per cent of the dry lands is rated at or below 8 Annas.

19. The remarks of Mr. Comyn in paragraph 16 of his Memorandum need attention. The villages of Ottapidarum Taluq to be influenced by the Streeviguntam Anicut should certainly be dealt with as early as practicable. The party is now engaged on the revision of Nanguneri classification, and Mr. Puckle will shortly be able to regulate the work in the manner best suited to the necessities of the district, which he is so well acquainted with.

20. The treatment of palmyras is fully described by Mr. Comyn in paragraph 27 of his Memorandum, and there is seemingly an immediate addition of Rupees 8,860 to the revenue under this head.

21. Owing to the introduction of settlement being merged with and carried out concurrently with the Jamabandi in Tinnevelly, a direct comparison of the revenue and settlement results is rendered impossible. It has been found impracticable to show the actual area converted from single to double crop, and the results in Tinnevelly are materially effected by such adjustments.

ENCLOSURE No. 1.

Memorandum on the Settlement of Tenkarai Taluq and its Financial Results.

AREA.—The Tenkarai Taluq has an area of 518 square miles, and is irrigated by the Tambrapurni river, which after passing through Ambasamudram and Tinnevelly Taluqs, and receiving the water of an important affluent—the Chittar—reaches Tenkarai, and, flowing through the taluq, finds its way into the sea.

2. VILLAGES, RECTIFICATION OF THEIR BOUNDARIES AS PER SETTLEMENT.—This taluq with the addition of villages and hamlets from Nanguneri, and Tinnevelly Taluqs formerly contained 197 villages intermixed with each other in the same bewildering manner as that described in paragraph 3 of Mr. Puckle's report* on the settlement of Tenkasi and Tinnevelly. The boundaries have been rectified by clubbing and sub-dividing the old villages in the same manner as that adopted in those taluqs so as to make the villages thus newly formed as compact as possible, in view to the efficient working of the revised village establishment and to the convenience of the villagers. The rectification of the village boundaries has been made with the consent of the villagers concerned, except in one or two isolated cases, in which the objections raised were groundless. This matter has already been reported on to the Director of Revenue Settlement in my letters, Nos. 624 and 915, dated 8th July and 2nd October 1875, with which were forwarded the reports of the Special Assistant for Settlement on the subject. The total number of villages has been reduced by the above rectification from 197 to 133.

* Embodied in Proceedings of Government, Revenue Department, dated 5th March 1875.

3. IRRIGATION.—The 7th and 8th anicuts on the Tambrapurni, viz., the Maradur and Streeviguntam Anicuts, supply the river valley of this taluq with four main channels, viz., the "Milkal" and "Kilkal" from the Maradur and lower down the river "the North and South Main Channels" from the Streeviguntam Anicut. Many of the wet lands thus supplied are irrigated direct by other channels and their branches, but the greater extent is irrigated by the river water stored in tanks.

The high level plains are irrigated by what are termed "Ponnekulam" or rain-fed tanks, and the "Teri" or sand hills by ooze-springs.

4. DIVISION OF TALUQ INTO TRACTS FOR SETTLEMENT PURPOSES.—The taluq may, for the purposes of settlement, be conveniently divided into seven tracts, viz:—

(a.) River-irrigated—
1. Villages under the Maradur Milkal.
2. Do. do. do. Kilkal.
3. Do. do. Streeviguntam North Main Channel.
4. Do. do. do. South do. do.

(b.) Dry Villages—
5. South "Ponnekulam" or Dry Villages.
6. North do. or do.
7. "Teri" or Palmyra Forest.

5. VILLAGES GROUPED.—The 133 villages comprised in the taluq have been placed as to irrigation in the 2nd, 3rd, and 4th groups as follows:—In the first four river-irrigated tracts above mentioned, 79 villages fall in the 2nd group and 6 in the 3rd group. On the north and south Ponnekulam tracts, 27 in the 3rd and in the Teri tract 21 in the 4th group.

6. DURATION AND CONDUCT OF SETTLEMENT.—The settlement of this taluq was commenced in January 1874 and has only recently been concluded, the fair puttas having been distributed and the Jamabandi closed by the end of September 1875.

The conduct of the settlement was entrusted to and its operation carried on by the Special Assistant T. Venkatachariar under the orders of the late Collector Mr. Puckle up to the time of his departure from the district at the end of last year, and subsequently under my directions. Mr. Puckle with the Special Assistant inspected the southern tracts, viz., the villages under the South Main Channel of the Streeviguntam Anicut; the palmyra forest, and the dry villages to the south; clubbed and sub-divided the villages for settlement purposes, had the blocks laid out for settlement, determined the rates, and distributed the rough puttas in these tracts. I have had the same thing done for the rest of the taluq. Finally, I spent three months in the taluq, visiting and inspecting all the villages under the North and South Main Channels of the Streeviguntam Anicut, most of those under the Maradur Milkal and Kilkal, and some of the northern dry villages, in company with the Special Assistant and the ryots; heard and disposed of the objections of the ryots of these villages (as well as of those which I did not personally inspect) to the proposed rates, made such reductions or alterations as the circumstance of each case demanded, and having thus carefully revised the settlement operations of the whole taluq and heard all the Takavars, finally distributed the fair puttas for Fasli 1284 according to the settlement rates, and so introduced the settlement into the taluq.

7. DELAY IN COMPLETING THE SETTLEMENT.—It was hoped that it would be possible to complete settlement operations so as to allow of the distribution of fair puttas within the close of the fasli, but on account of the large extent of the taluq, the arduous nature of the work, the difficulty in adjusting claims to shares of palmyras, and, finally, the almost interminable objections which were raised by the ryots to the rates before the final distribution of puttas, and the personal inspection of the lands and revision of the proposed assessment which, under the circumstances, I deemed it necessary to make, it was not found possible to complete the settlement and the Jamabandi on it before the end of September.

8. OBJECTIONS TO RATES OF ASSESSMENT.—In the majority of cases I found the objections raised to the rates to be groundless, but in many cases I found it necessary to make certain corrections and alterations. There is no doubt that the ryots were discouraged by the failure of river freshes and the occurrence of a bad season, the Kar crop having unfortunately failed, and regarded the introduction at such a time of the new settlement, together with the imposition of the village service cess, with suspicion and disfavor. In some villages they went so far as to refuse to accept puttas stipulating for a further reduction in the rates of assessment, but I discovered that this was the result of a conspiracy; the villages in which puttas were refused, though situated in different parts of the taluq, having among the most influential of their ryots,

inhabitants of Alvatinnagiri, who, even where a considerable reduction below the old Jamabandi rates was effected by settlement, refused to accept puttas in hopes of getting a still further reduction. Many of the ryots of these villages who were willing to accept puttas held back through fear of the more influential ryots who refused. In one village (Mangalakurchi) under the Streeviguntam Anicut North Main Channel the ryots declined to take their puttas on account of the enhancement of the beriz of their village by settlement, which was due not so much to actual increase in the tarams as to increase of area by survey measurement. The imposition of the village service cess at one anna in the rupee, the introduction of which concurrently with the settlement of each taluq was sanctioned in G.O., No. 1,574, dated 18th November 1872, was very distasteful to the ryots, but I do not think that had the season been a good one, any obstinacy in the matter of taking puttas would have manifested itself, and on the whole, from what I have been able to gather, the ryots are well satisfied with the rates imposed.

9. Mode of Settlement adopted.—The principles on which the settlement of this taluq

* Proceedings of Government, Revenue Department, 5th March 1875, No. 360.

of Tenkasi and Tinnevelly (paragraphs 6—8) has been made are the same as those described pounding adopted for the second crop charge on by Mr. Puckle in his report on the settlement of the 2nd group under the Streeviguntam Anicut with one exception, viz., that the rate of com- same group in the villages under the upper anicuts Nunjah lands of the highest class in the villages as the Streeviguntam Anicut, being the last of it is ½ instead of ⅔ charge on the same class of the series, does not command the same advantages of irrigation as the upper anicuts during the Kar or second crop season. The rate was fixed by Mr. Puckle on mature consideration in the villages under the South Main Channel, and the same rate of compounding has been adopted in the villages under the North Main Channel also.

10. Classification of Soils in the River-irrigated Tract.—The following table shows the classification of soils of the river-irrigated lands in the different tracts of the river valley, 2nd and 3rd groups :—

Group.	Classification.		Maradur Milkal	Maradur Kilkal.	Streeviguntam Anicut South Main Channel.	Streeviguntam Anicut North Main Channel.	Total.
	Class.	Sort.					
			ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
2nd Group.	4	1	2,011	2,705	1,968	1,203	7,887
	4	2	2,679	2,135	1,400	1,780	7,994
	4	3	2,117	1,271	1,924	1,204	6,516
	4	4	830	45	870	331	2,076
	4	5	225	...	15	210	450
	5	1	56	47	...	...	103
	5	2	...	48	..	...	48
	7	1	...	52	473	4	529
	7	2	5	170	1,013	153	1,341
	7	3	132	86	509	508	1,235
	7	4	157	...	461	...	618
	7	5	31	...	...	...	31
	8	1	...	...	470	2	472
	8	2	...	..	331	...	331
	8	3	...	...	426	191	617
			8,243	6,559	9,860	5,586	30,248
3rd Group.	4	1	31	15	...	...	46
	4	2	130	26	...	...	156
	4	3	90	100	...	...	190
	4	4	172	...	...	...	172
	7	1	...	38	...	...	38
	7	2	192	...	...	...	192
	7	3	278	...	...	...	278
	8	4	15	..	...	...	15
			908	179	...	...	1,087
			9,151	6,738	9,860	5,586	31,335

11. Assessment.—The assessment of the river-irrigated lands is shown in the accompanying [illegible] :—

Tracts.	Group.	Rate per Acre. For 1st Crop.	Rate per Acre. For 2nd Crop.	Area in Acres.	Assessment. 1st Crop.	Assessment. 2nd Crop.	Assessment. Total.	Average rate per Acre.
		Rs. A P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
Kilkal	2nd	10 8 0	7 0 0	2,705	28,406	18,937	47,343	
		9 0 0	4 8 0	2,069	18,624	9,309	27,933	
		9 0 0	... ...	118	1,062	...	1,062	
		7 8 0	2 8 0	1,384	10,381	3,462	13 843	
		7 8 0	... ...	104	779	...	779	
		6 0 0	1 8 0	179	1,072	268	1,340	
		... ...	... ...	6,559	60,324	31,976	92,300	14 1 2
Do.	3rd	9 0 0	4 8 0	15	135	71	206	
		7 8 0	2 8 0	64	479	160	639	
		6 0 0	1 8 0	100	601	150	751	
		... ...	... ...	179	1,215	381	1,596	8 14 8
		... ...	... ...	6,738	61,539	32,357	93,896	13 15 0
Milkal	2nd	10 8 0	7 0 0	2,011	21,112	14,073	35,185	
		9 0 0	4 8 0	2,679	24,106	12,051	36,157	
		7 8 0	2 8 0	1,652	12,392	4,133	16,525	
		7 8 0	... ...	526	3,946	...	3,946	
		6 0 0	1 8 0	860	5,161	1,289	6,450	
		6 0 0	... ...	102	613	...	613	
		4 8 0	1 2 0	347	1,563	392	1,955	
		4 8 0	... ...	35	158	...	158	
		3 8 0	0 14 0	31	108	27	135	
		... ...	... ...	8,243	69,159	31,965	1,01,124	12 4 8
Do.	3rd.	9 0 0	4 8 0	31	282	141	423	
		7 8 0	2 8 0	130	976	326	1,302	
		6 0 0	1 8 0	89	534	134	668	
		6 0 0	... ...	193	1,157	.....	1,157	
		4 8 0	1 2 0	231	1,040	262	1,302	
		4 8 0	... ...	219	983	.....	983	
		3 0 0	... ...	15	46	.....	46	
		... ...	... ...	908	5,018	863	5,881	6 7 8
		... ...	... ...	9,151	74,177	32,828	1,07,005	11 11 1
South Main Channel	2nd.	10 8 0	5 4 0	1,968	20,659	10,335	31,004	
		9 0 0	4 8 0	1,873	16,854	8,427	25,281	
		7 8 0	2 8 0	3,407	25,549	8,520	34,069	
		6 0 0	1 8 0	1,450	8,701	2,175	10,876	
		6 0 0	... .	260	1,560	.....	1,560	
		4 8 0	1 2 0	374	1,683	422	2,105	
		4 8 0	... ...	528	2,377	.....	2,377	
		... ...	... ...	9,860	77,393	29,879	1,07,272	10 14 1
North Main Channel	2nd.	10 8 0	5 4 0	1,203	12,685	6,318	18.953	
		9 0 0	4 8 0	1,784	16,052	8,026	24,078	
		7 8 0	2 8 0	1,344	10,081	3,362	13,443	
		7 8 0	... .	14	106	.....	106	
		6 0 0	1 8 0	839	5,034	1,257	6,291	
		4 8 0	1 2 0	392	1,768	442	2,205	
		4 8 0	... ...	10	44	.....	44	
		... ...	... ...	5,586	45,715	19,405	65,120	11 10 6
Total	2nd.	10 8 0	7 0 0	4,716	49,518	33,010	82,528	
		... ...	5 4 0	3,171	33,304	16,653	49,957	
		9 0 0	4 8 0	8,405	75,636	37,813	1,13,449	
		9 0 0	... ...	118	1,062	.....	1,062	
		7 8 0	2 8 0	7,787	58,403	19,477	77,880	
		7 8 0	... ...	644	4 831	.....	4,831	
		6 0 0	1 8 0	3,328	19,968	4,989	24,957	
		6 0 0	... ...	362	2,173	... ...	2,173	
		4 8 0	1 2 0	1,113	5,009	1,256	6.265	
		4 8 0	... ...	573	2,579	.....	2,579	
		3 8 0	0 14 0	31	108	27	135	
		... ...	... ...	30,248	2,52,591	1,13,225	3,65,816	12 1 6

Tracts.	Group.	Rate per Acre. For 1st Crop.	Rate per Acre. For 2nd Crop.	Area in Acres.	Assessment. 1st Crop.	Assessment. 2nd Crop.	Assessment. Total.	Average rate per Acre.
		Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
		9 0 0	4 8 0	46	417	212	629	
		7 8 0	2 8 0	194	1,455	486	1,941	
		6 0 0	1 8 0	189	1,135	284	1,419	
Total.....	3rd..,	6 0 0	... ...	193	1,157	.....	1,157	
		4 8 0	1 2 0	231	1,040	262	1,302	
		4 8 0	... ...	219	983	.....	983	
		3 0 0	... ...	15	46	.....	46	
Grand Total ...		... ...	... ...	1,087	6,233	1,244	7,477	6 14 1
		... ...	... ...	31,335	2,58,824	1,14,469	3,73,293	11 14 7

12. Increase by Settlement on Nunjah lands river-irrigated.—The assessment of these lands in Fasli 1283 was Rupees 3,52,187, by settlement it is Rupees 3,73,293, showing a net increase by settlement of Rupees 21,106.

This is made up of a net increase of Rupees 37,543 in the villages under the South and North Main Channels of the Streeviguntam Anicut and a net decrease of Rupees 16,437 in the villages under the Milkal and Kilkal of the Maradur Anicut. The increase of Rupees 37,543 above the beriz of Fasli 1283 consists of an increase of Rupees 28,963 under the South Main Channel and of Rupees 8,580 under the North Main Channel of the Streeviguntam Anicut. This increase is fair and is due to the improvement of irrigation secured by the anicut.

I may here note to an error which has crept into Mr. Puckle's letter to the Board of Revenue, embodied in the Proceedings of Government, Revenue Department, 19th July 1875. Mr Puckle, writing as Director of Revenue Settlement, put down Rupees 38,363 as the increase by settlement on the villages under the South Main Channel, and has accordingly credited the project with a return of upwards of 7 per cent. on a moiety of the outlay, viz., 5 lakhs of rupees, but this figure includes the increase on Punjah lands, amounting to Rupees 7,228, which cannot properly be credited to the anicut project; deducting this figure, the expected increase by settlement on the Nunjah alone would be Rupees 31,135, but the actual increase on the Nunjah according to the final puttas, and after the necessary revision, amounts to *Rupees* 28,963 as shown above.

13. Averages under Streeviguntam Anicut.—The average assessment in the ten tracts under the Streeviguntam anicut, viz., Rupees 10-14-1 and Rupees 11-10-6, respectively, per acre, though it appears high, is not by any means excessive when the advantages derived from the project are taken into consideration.

Averages under Streeviguntam Anicut compared.—The higher average under the North Main Channel is attributable to the fact that only the lands in the Tenkarai Taluq which are affected by it have been taken into the calculation. These lands are nearest the head of irrigation, and there is a large extent of country which being beyond the limits of Tenkarai and situated in the Ottapidarum Taluq has not yet been settled, but which has yet to be benefited by the anicut. This tract being further from the head of irrigation and containing lands of inferior quality will be rated lower, and the result will be a total average under the North Main Channel which will probably be about the same as that resulting from the South Main Channel. All the lands irrigated by the latter channel are situated within the limits of the Tenkarai Taluq, and have been included in the settlement, and comparatively low rates have been fixed on the lands of inferior quality and situated at the greatest distance from the anicut.

14. Proposal to settle certain Villages in Ottapidarum Taluq which will be benefited by the Anicut.—It was originally intended to incorporate at the settlement the villages (Zamin and Ayen) in the Ottapidarum Taluq, which will be effected by the North Main Channel, with the Tenkarai Taluq, but this idea was abandoned as the latter taluq, already exceptionally large and unwieldy, would, with the contemplated addition, be altogether beyond the efficient control of one Tahsildar and a single taluq establishment.

These villages however, which extend as far as Tuticorin, were included in Mr. Puckle's scheme* for the settlement of Tenkarai Taluq, and it was my intention, had I remained in the district, to recommend that the Special Assistant should, on the completion of the Diglott registers and descriptive memoirs of Tenkarai, which are now under preparation, be deputed to take in hand these villages in view to settlement, and to arrange with the Zemindars, whose lands can be irrigated from the anicut, for the supply of water and payment of water-tax, in order that the project might be made as remunerative as possible, and with least possible delay. Until this is done, we shall not be able to determine the total additional revenue to be derived from the project.

* *Vide* paragraph 6 (23) (24) (25) of his report in Proceedings of Government, 2nd August 1872, No. 1,153.

15. Increase under the North Main Channel.—From the North Main Channel Mr. Puckle expected a gain of about 12,000 Rupees up to the limits of Tenkarai Taluq proper.

There was to be a gain of about Rupees 2,000 by a channel to be taken to Tirupulyankudi and Parakravadi from the North Main Channel, but such a channel has been found to be impracticable, nor would the increase of Rupees 1,400 expected from the villege of Valavakan be realized at present, as a large portion of that village has been rendered unfit for wet cultivation owing to its having been covered by silt from the river. Instead therefore of Rupees 12,000, we have realized by settlement an increase of Rupees 8,580 on the Nunjah lands, which, deducting the items above referred to, is about the amount expected.

A further increase may be expected from the villages under this channel within the limits of the taluq, but the extent of waste land, unlike that in the village under the South Main Channel, is but small, and the ryots were so discouraged by the late failure of crop as to be unwilling to purchase waste land and bring it under cultivation.

There is a greater possibility of an increase to be derived from the lands lying in the villages of Ottapidarum Taluq which will benefit by the anicut.

16. Improvements proposed.—Owing to the want of special funds, resulting from the unwillingness of the ryots to subscribe or to purchase waste lands, and to pressure of time (the Acting Director of Revenue Settlement having urged the necessity of completing the settlement of the taluq, if possible, within the close of the Fasli 1284), it has not been found possible to carry out on the north side works of improvement during the progress of the settlement similar to those executed on the south side; but I took the opportunity when in the taluq of inspecting the tract in company with the Assistant Engineer, and of noting such works of improvement as appeared to be most required; among them are the improvement and repair of the Pekulam of Iruvappapuram with irrigating channels, the raising of the Arumugamangalam tank bund, the extension of the old Palayakayal tank bund, a separate channel from the North Main Channel for Mangalakurchi, one for Valavallan and other minor works desired by the villagers, with the details of which the Special Assistant is fully acquainted. The larger of these works are of a kind to be carried out from Imperial funds, but there is no reason why a grant from the Budget for agricultural works should not be supplemented by special funds raised by the sale of waste lands when the ryots are encouraged by the advent of a more favorable season to purchase them.

17. Decrease under the Maradur Anicut.—The decrease (Rupees 16,437) of revenue by settlement under the Maradur Milkal and Kilkal is inevitable, being chiefly due to the high rates of assessment hitherto prevailing (in the best lands) which were largely in excess of the highest settlement rates which could be imposed on lands in this (the 2nd group), viz., Rupees 17-8-0 per acre consolidated for two crops.

Averages.—With all this reduction the average rate arrived at by settlement is still high, being Rupees 12-4-3 and Rupees 6-7-8 per acre in the 2nd and 3rd groups respectively, or Rupees 11-11-1 on the whole under the Maradur Milkal and Rupees 14-1-2 and Rupees 8-14-8 per acre in the 2nd and 3rd groups respectively, or Rupees 13-15-0 on the whole under the Maradur Kilkal.

The average per acre in all the 2nd group villages under both the Maradur and Streevi-guntam Anicuts is Rupees 12-1-6 and in those of the 3rd group Rupees 6-14-1, the total average per acre of the whole river-irrigated tract being Rupees 11-14-7.

This is higher than the average obtaining in the 2nd group villages in the Tinnevelly Taluq, and is owing to the large area of the usual two-crop lands under the Maradur Anicut, and to the large extent to which compounding has taken place in the higher tarams under both anicuts. It must also be remembered that these villages receive water-supply from the Chittar in addition to the flood water of the Tambrapurni passing over the upper anicuts. In the Tinnevelly Taluq, the average assessment in the 1st group villages is considerably higher, and of the villages under the Maradur Anicut cannot fairly be classed in the 1st group; they are probably superior to the ordinary run of 2nd group villages.

18. Averages compared.—The average of the Kilkal is higher than that of the Milkal tract, as the latter contains lands of an inferior quality distant from the head of irrigation, mostly yielding but one crop hitherto, but newly compounded at settlement at comparatively favorable rates. The villages under the Kilkal, on the other hand, are on the whole better situated as to irrigation, contain larger tanks in the eastern part of the tract as well as larger extent of original two-crop land.

19. Second Crop on river-irrigated Lands.—Compounding for a second crop has taken place to a great extent, the second crop charge having been consolidated on no less than 29,211 out of the whole river-irrigated land in the ryots holdings, viz., 31,335 acres. The composition has been made at different rates, viz., $\frac{2}{3}$, $\frac{1}{2}$, $\frac{1}{3}$, and $\frac{1}{4}$ according to the table.

20. Rain-fed Tanks.—The following tables show the classification of lands irrigated by rain-fed tanks and their assessment. The second crop charge has been compounded for at one-fourth of the first crop assessment on 817 out of 6,616 acres. The assessment of lands under the rain-fed tanks in Fasli 1283 was Rupees 36,421, by settlement it is Rupees 31,134, showing a net decrease of Rupees 5,287. The average assessment per acre as per Jamabandi of Fasli 1283 was Rupees 6-1-11, by settlement it has been reduced to Rupees 4-11-3. This reduction was necessary owing to the abnormally high rates obtaining under some of the rain-fed tanks.

Classification.			Assessment.					
			Rate per Acre.		Area in Acres.	Assessment.			Average Rate per Acre.
Class.	Sort.	Area in Acres.	For 1st Group.	For 2nd Group.		1st Group.	2nd Group.	Total.	
			Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
4	3	122	6 0 0	1 8 0	253	1,518	383	1,901	
4	4	614	6 0 0	... ...	1,305	7,829	...	7,829	
4	5	139	4 8 0	1 2 0	364	1,638	411	2,049	
5	4	10	4 8 0	... ...	3,027	13,619	...	13,619	
7	1	8	3 8 0	0 14 0	180	630	162	729	
7	2	1,328	3 8 0	... ...	1,041	3,641	...	3,641	
7	3	2,181	3 0 0	0 12 0	20	60	15	75	
7	4	1,292	3 0 0	... ...	327	981	...	981	
7	5	314	2 8 0	... ...	99	247	...	247	
8	1	37							
8	2	144							
8	3	99							
8	4	128							
8	5	135							
		6,616			6,616	30,163	971	31,134	4 11 3

21. Ooze-springs.—The following tables exhibit the classification and assessment of lands supplied by ooze-springs:—

Classification.		Area in Acres.	Rate per Acre.		Area in Acres.	Assessment.			Average Rate per Acre.
Class.	Sort.		For 1st Group.	For 2nd Group.		1st Group.	2nd Group.	Total.	
			Rs. A. P.	Rs. A. P.		Rs.	Rs.	Rs.	Rs. A. P.
7	1	109	7 8 0	2 8 0	95	711	232	945	
7	2	14	6 0 0	1 8 0	496	2,436	612	3,048	
7	3	42	6 0 0	... ...	64	385	...	385	
8	1	95	4 8 0	1 2 0	14	63	15	78	
8	2	361	3 8 0	0 14 0	42	147	37	184	
		621			621	3,744	896	464	7 7 7

The second crop charge has been consolidated on 557 out of 621 acres. The assessment of the lands irrigated by ooze-springs for Fasli 1283 was Rupees 5,535, by settlement it is Rupees 4,640, showing a net decrease of Rupees 895. The average assessment as per Jamabandi of Fasli 1283 was Rupees 9-11-11 per acre, by settlement it has been reduced to Rupees 7-7-7 per acre.

22. Lands supplied by Baling.—High level lands supplied by baling from channels, tanks, or rivers have been assessed at half the rate assigned to the block in which they are situated.

The area thus irrigated is 4,120 acres assessed at Rupees 16,938. The assessment in Fasli 1283 was Rupees 19,999. There is thus a falling of by settlement of Rupees 3,061. The average assessment of Fasli 1283 was Rupees 5-5-10, by settlement it is Rupees 4-1-9 per acre.

23. By Wells.—The following table shows the area and assessment of lands supplied by Government wells or garden lands:—

Classification.		Rate per Acre.	Area in Acres.	Assessment in Rupees.	Average Rate per Acre.
Class.	Sort.				
		Rs. A. P.			
2	1	5 0 0	138	691	
2	2	3 8 0	376	1,315	
2	3	2 8 0	1,100	2,753	
			1,614	4,759	

The assessment of these lands in Fasli 1283 was Rupees 5,312, by settlement it is Rs. 4,759, showing a net decrease of Rupees 553.

24. Ordinary Dry Lands.—The following table shows the classification and assessment of ordinary dry lands:—

Classification.		Area in Acres.	Classification.	Area in Acres.	Assessment in Rupees.	Average Rate per Acre.
Class.	Sort.					
			Rs. A. P.			Rs. A. P.
4	1	256				
4	2	5,958	2 8 0	256	640	
4	3	10,175	1 8 0	6,193	9,290	
4	4	2,257	1 0 0	11,886	11,907	
4	5	6,302	0 12 0	6,574	4,934	
5	1	30	0 8 0	12,577	6,295	
5	2	292	0 6 0	23,064	8,676	
5	3	453	0 4 0	77,756	19,507	
5	4	402	0 3 0	35,003	6,612	
7	1	235				
7	2	1,277				
7	3	1,253				
7	4	880				
7	5	359				
8	1	404				
8	2	2,772				
8	3	4,942				
8	4	22,303				
8	5	77,756				
8	6	35,003				
		173,309		173,309	67,861	0 6 3

25. Increase on Dry Lands.—Ordinary dry lands interspersed with the irrigated lands have been generally assessed at dry rates according to the class and sort assigned to the block in which they are situated. The other dry lands have been assessed at reasonable rates according to the nature of the soil and its productive power. The total assessment of the ordinary dry lands in Fasli 1283, deducting fixed remissions, was Rupees 57,215, by settlement it is Rupees 67,861, showing a net increase of Rupees 10,646. This increase is accounted for by the exceedingly low rate of assessment formerly obtaining in the large part of the taluq, which in some cases has become doubled by the application of even the lowest rate of assessment for dry lands provided in the settlement table.

26. The following table exhibits in one view the assessment of the whole area settled:—

Irrigated.				Dry (including Garden Land).			
Rate.	Area.	Assessment.	Average Rate per Acre.	Rate.	Area.	Assessment.	Average Rate per Acre.
Rs. A.	Acres.	Rs.	Rs. A. P.	Rs. A.	Acres.	Rs.	Rs. A. P.
17 8	4,716	82,528		5 0	138	691	
15 12	3,171	49,957		3 8	376	1,315	
13 8	8,451	1,14,078		2 8	1,356	3,393	
10 0	8,076	80,766		1 8	6,193	9,290	
9 0	118	1,062		1 0	11,886	11,907	
7 8	4,820	36,156		0 12	6,574	4,934	
6 0	1,924	11,544		0 8	12,577	6,295	
5 10	1,722	9,694		0 6	23,064	8,676	
4 8	3,819	17,181		0 4	77,756	19,507	
4 6	253	1,111		0 3	35,003	6,612	
3 12	20	75					
3 8	1,041	3,641			174,923	72,620	0 6 8
3 0	342	1,027					
2 8	99	247					
Total...	38,572	4,09,067	10 9 8				
Baling...	4,120	16,938	4 1 9				
Grand Total	42,692	4,26,005	9 15 7				

27. Palmyras.—The total number of palmyras counted in this taluq is 7,194,362, consisting of 3,077,003 large and 4,117,359 small trees; 2,340,853 have been assessed at the consolidated rates together with the land assessment. These consist of 1,274,403 large and 1,066,450 small trees. The cess has not been consolidated on 4,853,509 palmyras; out of these the settlement palmyra rates have been imposed on 1,802,600 large trees, and the remaining 3,050,909 small trees have yet to be assessed. The consolidated palmyra cess amounts to Rupees 50,849, and the assessment imposed at the revised rates on trees, the cess of which has not been consolidated, is Rupees 28,358, showing a total of Rupees 79,207. The amount of tax formerly levied on palmyra was Rupees 70,347. There is therefore an increase under this head by settlement of Rupees 8,860.

28. Comparative Statement.—The accompanying comparative statement shows the area and assessment of the irrigated and dry lands in the different tracts forming the whole taluq according to the Jummabundy of Fasli 1283 and the Settlement now introduced.

Group.	Tracts of Country.	As per Jummabundy of Fasli 1283.		As per Settlement.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
										Rs. A. P.	Rs. A. P.
2	*Agapatta.*										
	Maradur Milkal	7,900	1,08,783	8,243	1,01,124	+ 343	— 7,659	...	..	13 12 4	12 4 3
	Do. Kilkal	6,349	1,00,400	6,559	92,300	+ 210	— 8,100	...	...	15 13 0	14 1 2
	South Main Channel	9,077	78,309	9,860	1,07,272	+ 783	+28,963	...	...	8 10 0	10 14 1
	North do.	5,099	56,540	5,586	65,120	+ 487	+ 8,580	...	...	11 1 5	11 10 6
	Total ...	28,425	3,44,032	30,248	3,65,816	+1,823	+21,784	6	6	12 1 8	12 1 6
3	Maradur Milkal	838	6,626	908	5,881	+ 70	— 745	...	...	7 14 6	6 7 8
	Do. Kilkal	163	1,529	179	1,596	+ 16	+ 67	...	...	9 6 1	8 14 8
	Total ...	1,001	8,155	1,087	7,477	+ 86	— 678	9	8	8 2 4	6 14 1
	Agapatta Total ...	29,426	3,52,187	31,335	3,73,293	+1,909	+21,106	6	6	11 15 6	11 14 7
	Ponnekulam.										
	Maradur Milkal	673	3,963	712	3,150	+ 39	— 813	...	...	5 14 3	4 6 9
	Do. Kilkal	738	4,274	806	3,511	+ 68	— 763	...	...	5 12 8	4 5 8
	Dry Villages on the south	4,172	21,243	3,579	17,775	+ 407	— 3,468	...	...	6 11 2	4 15 6
	Do. do. north	1,126	5,487	1,220	5,194	+ 94	— 293	...	...	4 14 0	4 4 1
	Palmyra Forest	241	1,454	299	1,504	+ 58	— 50	...	...	6 0 6	5 0 6
	Total ...	5,950	36,421	6,616	31,134	+ 666	— 5,287	11	15	6 1 11	4 11 3
	Ooze-spring.										
	South Main Channel	415	4,100	456	3,560	+ 41	— 540	...	...	9 14 1	7 12 11
	Palmyra Forest	153	1,435	165	1,080	+ 12	— 355	...	...	9 6 1	6 8 9
	Total ...	568	5,535	621	4,640	+ 53	— 895	9	16	9 11 11	7 7 7
	Grand Total ...	35,944	3,94,143	38,572	4,09,067	+2,038	+14,924	7	4	10 15 5	10 9 8

Group.	Tracts of Country.	As per Jummabundy of Fasli 1283.		As per Settlement.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
	Baling.									Rs. A. P.	Rs. A. P.
...	Maradur Milkal	140	593	157	695	+ 17	+ 102	...	...	4 3 9	4 6 10
	Do. Kilkal	240	1,302	253	1,349	+ 13	+ 47	...	...	5 6 10	5 5 4
	South Main Channel	811	3,028	906	3,838	+ 95	+ 810	...	...	3 11 9	4 3 9
	North do.	493	2,376	528	2,619	+ 35	+ 243	...	...	4 13 1	4 15 4
	Dry Villages on the south	710	4,562	813	3,368	+ 103	— 1,194	...	...	6 6 10	4 2 3
	Palmyra, Forest	335	8,138	1,463	5,069	+ 128	— 3,069	...	...	6 1 6	3 7 5
	Total ...	3,729	19,999	4,120	16,938	+ 391	— 3,061	10	15	5 10	4 1 9
	Total Nunjah ...	39,673	4,14,142	42,692	4,26,005	+3,019	+ 11,863	8	3	10 7 0	9 15 8
	Garden.										
...	Maradur Milkal	29	38	35	99	+ 6	+ 61	...	...	1 5 0	2 13 3
	Do. Kilkal	47	94	52	152	+ 5	+ 58	...	...	2 0 0	2 14 9
	South Main Channel	298	357	306	968	+ 8	+ 611	...	...	1 3 2	3 2 7
	North do.	190	354	210	525	+ 20	+ 171	...	...	1 3 10	2 8 0
	Dry Villages on the south	127	294	150	373	+ 23	+ 79	...	...	2 5 0	2 7 9
	Do. do. north	30	85	36	94	+ 6	+ 9	...	...	2 13 4	2 9 9
	Palmyra Forest	782	4,090	825	2,548	+ 43	— 1,542	...	...	5 3 8	3 1 5
	Total ...	1,503	5,312	1,614	4,759	+ 111	— 553	7	10	3 8 7	2 15 2
	Dry.										
...	Maradur Milkal	8,929	3,559	9,602	3,314	+ 673	— 245	...	...	0 6 5	0 5 6
	Do. Kilkal	10,781	5,626	12,330	5,575	+1,549	— 51	...	...	0 8 4	0 7 3
	South Main Channel	22,143	6,965	22,966	11,907	+ 863	+ 4,942	...	...	0 5 5	0 8 4

Group.	Tract of Country.	As per Jummabundy of Fasli 1283.		As per Settlement.		Difference.		Percentage.		Average per Acre.	
		Area in Acres.	Assessment in Rupees.	Area in Acres.	Assessment in Rupees.	Acres.	Rupees.	Acres.	Rupees	As per Jummabundy.	As per Settlement.
...	North Main Channel	10,163	6,411	11,112	6,255	+ 949	— 156	...	..	Rs. A. P. 0 10 1	Rs. A. P. 0 9 0
	Dry Villages on the south	41,703	11,173	45,003	12,638	+ 3,300	+ 1,465	..	..	0 4 3	0 4 6
	Do. do. north	25,794	18,128	26,404	18,398	+ 610	+ 270	...	..	0 11 3	0 11 2
	Palmyra Forest	49,975	7,813	45,892	9,774	— 4,083	+ 1,961	...	..	0 2 6	0 3 5
	Total ...	169,488	59,675	173,309	67,861	+ 3,821	+ 8,186	2	14	0 5 8	0 6 3
	Dry and Garden Total ...	170,991	64,987	174,923	72,620	+ 3,932	+ 7,633	2	12	0 6 1	0 6 8
	Grand Total										
...	Maradur Milkal	18,509	1,23,562	19,657	1,14,263	+ 1,148	— 9,299	...	...	.....	.....
	Do. Kilkal	18,318	1,13,225	20,179	1,04,483	+ 1,861	— 8,742	...	...	.....	.....
	South Main Channel	32,744	92,759	34,494	1,27,545	+ 1,750	+ 34,786	...	...	....	.....
	North do.	15,945	65,681	17,436	74,519	+ 1,491	+ 8,838	...	...	.....	.....
	Dry Villages in the south	45,712	37,272	49,545	34,154	+ 3,833	— 3,118	...	...	.....	.....
	Do. do. north	26,950	23,700	27,660	23,686	+ 710	— 14	...	...	.....	.....
	Palmyra Forest	52,486	22,930	48,644	19,975	— 3,842	— 2,955	...	...	.....	.....
	Total ...	210,664	4,79,129	217,215	4,98,625	+ 6,951	+ 19,496	3	4	.....	.....
	Deduct fixed remissions, Chaturbhogam, &c.										
...	Chaturbhogam 2,460										
...	Deepatamaniem 1,498										
	Total ...	.....	3,958	.....	.....	.....	.....	...	...	.....	.....
	Remainder ...	.....	4,75,171	.....	4,98,625	.....	+ 23,454	...	5	.....	.....

The above statement fully exhibits the results of the settlements in each tract showing the increase or decrease over or below the assessment according to the former rates under each of the heads of river-irrigated lands, lands irrigated by rain-fed tanks and by ooze-springs, lands supplied by baling from Government sources of irrigation, and garden lands, and ordinary dry lands. It shows a decrease by settlement in the total revenue derived from the Maradur anicut and in the average per acre in the area cultivated an increase both in the area cultivated in the revenue and average under the Streeviguntam anicut resulting in a net increase of 1,909 acres and Rs. 21,106 under both anicuts with an average slightly below that formerly obtaining a decrease of revenue from irrigated lands in the "Ponnekulam and Teri" tracts with a considerable reduction in the average per acre, a decrease of revenue from lands supplied by baling and from garden lands and finally an increase in the revenue from dry [illegible].

These differences have been already explained under the several heads in this memorandum.

29. Financial Results.—On the whole, after deducting fixed remissions, which, with the introduction of the settlement, have ceased to exist, the financial result* shows an increase by settlement of Rupees 23,454 under the head of Land Revenue, which, with the increase of Rs. 8,860 under the head of Palmyra Cess, make a total increase by settlement of Rupees 32,314. The increase under Land Revenue is chiefly due to the Streeviguntam anicut, without which there would probably have been a loss of about Rupees 30,000 in the tracts non-irrigated by its channels.

	Rs.
* Fasli 1283—Land Revenue (deducting fixed remission)	4,75,171
Fasli 1284—By settlement	4,98,625
Increase by settlement	23,454
Fasli 1283—Palmyra Cess	70,347
Fasli 1284— Do do.	79,207
Increase by settlement	8,860
Total Increase	32,314

30. The Special Assistant for Settlement.—The services of the Special Assistant T. Venkatachariar in connection with this work have already received the special recognition from Government, but I desire here to place on record my appreciation of the energy and ability he has brought to bear on the conduct of the settlement of this difficult taluq, and the careful and conscientious manner in which he has performed the duty entrusted to him.

(True Copy.)

Gulf of Aden,
25th October 1875.

(Signed) A. T. ARUNDEL,
Additional Sub-Collector.

(True Copy.)

(Signed) C. RUNDALL,
Ag. Director of Rev. Sett.

G. O., 19th July 1875, No. 1,085.

In his letter, dated 14th April 1875, No. 721-71, Mr. Puckle, Acting Director of Revenue Settlement, submitted a report on the settlement of the villages under the Streeviguntam Anicut on the south bank of the Tambrapurni river in the Tenkarai Taluq of the Tinnevelly District in anticipation of the report for the whole taluq, his object being to furnish Government with early information as to the returns which might be expected from the Streeviguntam Anicut recently constructed from Loan Funds at a cost of ten lakhs of Rupees. In reviewing the Board's Proceedings transmitting the Director's report, the Government remarked with satisfaction that the actual result of this portion of the work showed a return on the outlay of 9 per cent., and that but for the anicut it would probably have been necessary to make a considerable reduction in the settlement of these lands, the former rates having been abundantly high with reference to the quality of irrigation available.

2. In his letter quoted at the head of these Proceedings, Mr. Rundall, who acted as Director during the absence on furlough of Mr. Puckle, reports the result of the introduction of the revised settlement throughout the taluq, and, although he brings to notice that the result of the final settlement of the villages affected by the southern main channel has reduced the anticipated return on the outlay from 9 to 5 per cent. or that portion of the project, he records his opinion that, had it not been for the aid given to cultivation by the anicut, the result of the settlement would have been a reduction for the whole taluq on the previous demand to the extent of some Rupees 30,000 instead of a net increase of Rupees [illegible],454. The tabular statement appended to paragraph 3 shows the increase to be only [illegible]pees 19,496, but to this has, as explained in paragraph 4, to be added Rupees 3,95[illegible] fixed remissions under the old demand.

3. It will be observed that, with [illegible] exception of the tract irrigated by the Streeviguntam Anicut, it has been found [illegible] saw to reduce the assessment on all lands irrigated under other sources, and then to such an extent as to make the settlement demand considerably lower than the old demand, notwithstanding the excess area brought to account by survey, but, as before stated, this falling off has been more than compensated by the enhanced receipts under the Streeviguntam work. It will be seen from paragraph 15 of Mr. Comyn's memorandum that the present revenue under the north main channel within the limits of the Tenkarai taluq falls short of Mr. Puckle's estimate by some Rupees 3,000 odd. The causes for this are fully explained, and as a set-off it is expected that as the irrigation is extended, certain villages in Oottapidarum Taluq will benefit. The Board concur with the opinion expressed by Mr. Rundall in paragraph 9 of his letter that these villages should be dealt with as early as practicable, and this will doubtless have Mr. Puckle's attention.

4. In paragraph 10 Mr. Rundall brings to notice that the comparison instituted by Mr. Comyn is between the revenue details of Fasli 1283 and the settlement results of Fasli 1284, and that consequently the comparison is not on identical areas, as the occupied extent, of course, varies every year. Mr. Rundall, therefore, submits a tabular statement (*vide* paragraph 11) in which the old and revised demands on the occupation of Fasli 1284 are compared, the result being a net increase for the taluq of Rupees 15,851, or Rupees 7,603 less than the sum shown by Mr. Comyn. This at first sight would seem to place matters in a less favorable aspect, but, as explained in paragraphs 12, 13, and 14 of Mr. Rundall's letter, the extension of the occupied area and the enhancement of assessment by the transfer from dry to wet in 1284 are due mainly to the favorable rates of the revised settlement and the facilities for irrigation afforded by the Streeviguntam project. Apart from the influence of these two causes, it is probable that the revenue demand (as distinguished from that under settlement rates) of 1284 would have varied but little from that of 1283; assuming therefore that the additional revenue derived in Fasli 1284 from lands taken on durkhast and from the conversion of dry to wet, amounting to Rupees 7,603, would not, under other circumstances, have been brought to account, Mr. Comyn's estimate of the increase of Revenue is correct. With reference to the concluding paragraph of Mr. Rundall's letter, however, such arrangements should, in future be made, as will admit of a comparison of the revenue and settlement results, and the Director is requested to issue orders accordingly.

5. The rates for irrigated lands range from Rupees 2-8-0 to Rupees 17-8-0, and for dry including gardens from 3 Annas to Rupees 5 per acre. Twenty per cent. of the wet area is rated at Rupees 13-8-0, 19 per cent. at Rupees 10, 11 per cent. at Rupees 7-8-0, and the same extent at Rupees 17-8-0; these are of course double crop rates. Of the dry area, 84 per cent. is rated at or below 8 Annas. The average rate on wet lands in the whole river-irrigated tract is Rupees 11-14-7, which is higher

than the average obtaining in the second group villages in the Tinnevelly Taluq. This is explained to be owing to the large area of usual two crop land under the Maradur Anicut and to the large extent to which compounding for second crop has taken place in the higher tarams. Out of [illegible],335 acres, the entire occupied extent, the second crop charge was consolidated on [illegible]s than 29,211 acres at two-thirds, half, one-third, and one-fourth according to t[illegible]. In compounding this rate the same principles were followed as in the set[illegible]f the Tenkasi and Tinnevelly taluqs except that the rate adopted for the sec[illegible]harge on nunjah lands of the highest class in second group villages under t[illegible]untam Anicut is one-half instead of two-thirds on the same class of the same group under the upper anicuts. The reason for this is, that the Streeviguntam work being the last of the series does not furnish the same advantages of irrigation as do the upper anicuts during the "Kar" or second crop season.

6. The amalgamation of the villages and rectification of their boundaries appear to have been carried out with discretion and with the almost unanimous assent of the people. Under settlement 197 villages have been reduced to 133, so that clubbing has not been carried out to nearly the extent remarked on in G.O., dated 5th March 1875, No. 360, in the case of the Tinnevelly and Tenkasi Taluqs. As directed in the order just quoted the proposals for clubbing were submitted to the Board, and approved in their Proceedings, dated 22nd November 1875, Miscellaneous No. 10,460.

7. With the foregoing remarks, the Board submit the results of the settlement of the Tenkarai Taluq for the consideration and orders of Government.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
„ the Director of Revenue Settlement.
„ the Collector of Tinnevelly.

Exd. W. J. Lewis.
Exd. A. Grubert.

G.O. 7 Nov. 1876 No. 1595
Rec'd 21 Oct. 1876
Read 25 Oct. 1876
Ans. 28 Oct. 1876
Desp. 23 Oct. 1876

Proceedings, 25th September 1876, No. 2,422.

BOARD OF REVENUE,
MADRAS.

1876.

Received 23 Oct 1876

Settlement—of Tenkarai Taluq in Tinnevelly District.—Submitting to Government the Acting Director of Revenue Settlement's results of —.

SEPTEMBER.
No. 2,422.

Read 23 Oct 1876

G.O. 7 November 1876 No. 1595

Board's Proceedings 25 Sept. 1876 No. 2422.

In their Proceedings the Board of Rev. submit the Reports of the officers of the Settlement Department on the results of the Settlement of the Tenkarai Taluq, Tinnevelly &c., conducted in accordance with the principles approved & followed in 28 villages as reported in the letters embodied in G.O. 19 July 1875 No 1052. The results as now ascertained finally, show that the anticipated return from the Streevigunta Anicut by 9 percent as last estimated for compound, it will have

considered not to exceed
5 per cent. The increase
assessed with but for this
amount, will would
have been a reduction
of Rs 30000 on the Revenue
of the Taluq instead of an
increase as now made
out of Rs. 23454. The
old Revenue Assessments
appear to have been heavy
and oppressive
with the character of
Tenure of the Landholders
many places. Their
Rectification combined
with the changes which
an improved System
of Survey & Settlement naturally
suggested, has rendered
the Settlement doubtless
more than usually dif-
ficult. To enable Govt

1895/87

to decide how the work
has been performed
not only to the advantage
of the Revenue; but also
~~to the convenience~~ to the
infamers & the Ryots
& Landholders, more
detailed information
is necessary than is now
submitted; especially
as the people do not appear
to have been generally
satisfied with the rates
fixed (vide Board of Revs
Consult memorandum)
The rates fixed are detailed
in the Statement appended to
para. 26. of the memo, but
the old Revenue rates do
also have been given to
enable Govt to institute
a useful comparison
a village-wise account

Settlement of the Fontana Valley

Knowing the old settlers in this area, much help towards arriving at a satisfactory decision concerning settlement. We valuers still administer light as little as they are justified by circumstances. This description that their necessity should be based upon evidence.

We held with the majority and each assessed ~~are~~ as high as 5/- & 17/6 respectively, which total such average 9-15-7. Further information in regard to the clubbing of the village appears also necessary. 197 villages have been reduced to 133, whose boards Boundary appeals [illegible] [illegible] [illegible]

14.7 Boschen Sep-10/11/76
12 Private Peon Settlement.

4-10/11/76