

be the fortunate condition of this District under the Ryotwar system, in which any man with a plough and a pair of bullocks may become a farmer of land paying direct to the Government, and to such men the Puttah is a mysterious document, bearing the Collector's name and designation stamped upon it; but not one in a hundred takes the trouble to inquire into its contents. I intend this year, if it progresses with the fair promise with which it has commenced, to enforce the Government orders that all lands in the possession of a Ryot shall be entered in his Puttah, and no remission allowed, except for those unavoidably left uncultivated for want of water, and by this restriction the Puttah will be much simplified, for the Ryot will get rid of all land of which he is not prepared to pay the assessment.

SEASON AND SANITARY STATE OF THE DISTRICT, THE LATTER INCLUDING A BRIEF ACCOUNT OF THE BENEFITS OF VACCINATION, AND THE EXTENT OF ITS OPERATIONS.—7. The south-west monsoon was scanty, and that of the north-east, upon which our tanks mainly depend for their supply, equally unfavorable. The usual decrease of cultivation followed, and from the want of favorable rain in January, the crops on a large breadth of wet land perished, rendering extensive remissions necessary. January was more like March to the observer from the heat and deficiency of water. At the beginning of the Calendar year, I was extremely apprehensive of a scarcity, and that I should have to call upon the Government for pecuniary assistance in supporting the people, but fortunately matters did not reach that strait, and we have tided over the hot season with much distress from the dearness of food, but with, I believe, no instances of starvation.

Cholera broke out in May 1860, at the Konjeveram feast, spread over the District, and raged especially in Madras from July to September inclusive, and did not disappear from the District until April, about which time small-pox arrived with the hot weather, and much mortality ensued in the western taluqs, particularly among children. From the exertions and watchful superintendence of Dr. Shortt, the Zillah Surgeon, the Vaccinators were kept pretty well up to their duties; but still greater activity is called for, and the more distant villages should be visited. The Vaccinators hang about the Kasbah and chief villages, but avoid going to the more remote, and as they work at a distance from the superior authorities, much must be left to their own zeal and sense of duty, qualities which they do not largely possess. Their operations for the last three years are detailed in the margin.

Years.	Successful.	Unsuccessful.
1858.....	5,179	914
1859.....	4,128	698
1860.....	3,603	585
Total.....	12,910	2,197

PRICES OF GRAIN.—8. Statement No. 2 contains the wholesale prices of grain at which the merchants purchase from the Ryots, as required by the Board in the 3rd paragraph of their Proceedings, 6th August 1860, No. 3,613. The instructions contained in paragraph 3 of the Board's Circular, Miscellaneous, No. 3,140, 17th June 1861, that the ordinary market rates, excluding the prices of the petty sales by alaks or padis, should be taken in future for the Price Return, both monthly and annual, can only be attended to from the current Fasli, the instructions having been received so late as the 9th July last. The average price of Paddy was Rupees 149 per garce, which is about 91 per cent. beyond the commutation rate, and about 40 per cent. higher than the rates of the last year. They who had grain to sell, therefore, obtained large profits; but of this class there were not many, as few in such a season had more than was required for consumption at home, and purchasers who formed the mass had to go into such a dear market, that to the poor especially the year must have been one of great hardship.

RYOTS' HOLDINGS—CAUSES FOR THE ABANDONMENT OF TAKING UP LANDS TO A LARGE EXTENT.—9. Only 480 acres, assessed at 1,092 Rupees, were relinquished, and 12,665 acres, with a rental of Rupees 27,339 newly taken up. The total holdings were, therefore, 4,03,587 acres against 3,91,402 cultivated last year.

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ACTUAL CULTIVATION.—10. Statement No. 3 exhibits the cultivation and settlement of the Ryotwar villages. Abstract Statement A attached to it, which is a comparison of the cultivation and settlement, shows a decrease of

	Rs.
Decrease in Punjab.....	14,344
Do in Nunjah.....	77,834
Do. in Totakal.....	403
Do. Fasel Jasti and Teerwah do.....	39,243
	<hr/> 1,31,824

Rupees 1,31,824 under the various heads marginally noted. Adding to this the increased extent of remissions of Rupees 75,918, occasioned by the disastrous character of the season, and the decrease of Rupees 27,014 under the

head of Sundry Items, the causes for which will be found explained in the Statement, the total decrease would be Rupees 2,34,756 below last year. In such a year as that under report, it was impossible to introduce the stringent rules prescribed by Government regarding the entry in the Puttah of all lands held by the Ryot, and therefore the hitherto usual Kabulate waste was permitted both in dry and wet lands.

WASTE CHARGED AND REMITTED, WITH REASONS.—11. Enclosure C to Statement No. 3, which exhibits the Taluqwar particulars of the Ryots' holdings, under the heads of Dry, Wet and Garden land, shows that the remission on land unavoidably left waste for want of water, as defined by the Board in their Circular, No. 3,545, dated 2nd August 1860, paragraph 3, is on acres 1,02,162, assessed at Rupees 2,47,235, and that charged is acres 1,537, taxed at Rupees 3,018, no sufficient grounds having been shown for the remission of the latter sum. The Sub-Collector has, however, granted a small remission of 80 Rupees in one village, under the peculiar circumstances detailed in his report—*Vide* paragraph 21. The remission of Rupees 90,313 on acres 62,842 of dry land, which includes Rupees 62,273 on acres 37,160 cultivated with Varagu in the preceding year, and laid fallow in the present, is also included, and these remissions were granted agreeably with the instructions contained in the 2nd and 6th paragraphs of the Proceedings of Government, dated 18th June 1859, No. 806, communicated by the Board in their Circular of the 8th August 1859, No. 3,061, and Government Proceedings, 10th March 1860, No. 364, communicated by the Board under date the 12th idem, No. 1,245.

PARTICULARS OF REMISSIONS.—12. From what has been previously stated, the Board will not be surprised at the Remission column showing a large excess over the past year. It amounted indeed to Rupees 2,68,594, or Rupees 75,918 above that of the last year. Of this, Rupees 72,854 shows the increase in Shavi remission, while under the head of Chikadpuludi and Fasal Kammi, the increase is Rupees 11,559, and Rupees 15,997 respectively. Chikadpuludi is a remission disallowed by the Board; but if waste from want of water is not charged, surely lands ploughed, and not further proceeded with from the same cause, should meet with a similar indulgence.

13. The fees to village servants, which of course are in proportion to the cultivation, were this year only 1,22,779 Rupees, and show a decrease of 21,802 below those of the previous year.

14. Statement No. 5 exhibits the extent of perished crops in the several Taluqs, the assessment of which amounts to Rupees 99,857; but the sum actually remitted was only Rupees 80,641, a smaller sum than I had anticipated, from the gloomy prospects of the year, would be found necessary. The crops had so largely perished, and the Ryot's means had from his losses become so straitened that I granted the full remission, without fixing as in last year any percentage, the Shavi within which would not be allowed.

15. The assessment on crops alleged to have withered, and which were not kept on the ground for one month for the inspection of the Taluq servants, was brought to account, but if the inspection did not take place within that period, remission was allowed, as it would have been hard to have required the watching of the fields beyond that time.

16. I directed also that produce within one Merval per Kani should be treated as crop lost. The ordinary practice of the District is to disallow remission on land which yielded any produce, however small; but this is so obviously unjust, that I had no hesitation in putting it aside to the extent mentioned. In the case of the Chingleput Taluq, in which there had been good reason to suspect that much abuse had been practiced in the matter of the Shavi inspections, half of the amount recommended by the Taluq officials has been rejected. In the Madurantakam Taluq, where some irregularities had likewise been practiced in the villages re-inspected by Huzur servants, the amount recommended by them was alone admitted, rejecting that proposed by the Taluq officials. These subjects having been fully explained in my reports to the Board of the marginal dates, I need not expatiate upon them here. I will only

remark that the remission system, though unavoidable in a bad season, and bound up with our revenue administration, is unsatisfactory. Nearly every man's hand is then against the Government, our limited establishment will not allow of the inspection being a searching one, even if there is a desire on the part of the official to do his duty; but when this feeling is wanting, fraud is so easily perpetrated, and so difficult of detection, that it is hopeless to expect that it has not been resorted to in many instances. Out of 1,751 villages comprised in the District, the crops perished in 951 villages, or above 50 per cent. of the entire number. The Ryots receiving remissions were 9,383, or 25 per cent. of the whole agricultural population, and the amount deducted was about 17 per cent. of the demand against them.

PARTICULARS OF SUNDRY ITEMS.—17. Under the heads of Inam Jodi, Quit-rent and Ground rent, and of Merafs payable to the Government village servants, the decrease being considerable, viz., Rupees 6,440 in the one, and Rupees 21,065 in the other, it calls for special notice. The former was occasioned (1) by the diminished extent of cultivation of Inam lands; (2) by the firewood merchants having removed their stores of fuel from Government land near Cochrane's Basin to private quarters; (3) by the removal of the Railway timber yard from Royapooram, upon which ground rent was collected in the past year; and (4) by certain rent-paying Government lands having been taken up at Triplicane and other places for public purposes, whilst the latter is commensurate with the cultivation carried on in the year under notice.

SPECIAL PRODUCTS.—SUGAR-CANE, COTTON AND INDIGO.—18. The extent to which this cultivation is carried on is given in the margin. The soil of the District not being suitable, no improvement is likely to take place.

ABSTRACT STATEMENT OF GENERAL RESULT OF LAND REVENUE SETTLEMENT, IN COMPARI-

Items.	Last Fasli.		Current Fasli.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.		RS.	
Permanently settled...	1,09,504	10 11	1,09,504	10 11	.....		.....
Jodi of Shrotriems and Inam villages...	66,982	5 2	66,982	5 2	.....		.....
Rents for more than one year.	21,701	8 6	22,930	8 6	1,229		.....
Rents for one year.	.....	.....	.....	.....	.....		.....
Ryotwar.	12,95,344	6 9	10,60,587	12 10	.....		2,34,756	
Amani or Division of Produce.	3,297	5 1	3,034	8 0	.....		263	
Cochrane's Canal.	34,428	11 0	42,847	0 0	8,418		.....
Inam Commutation.	.....	.....	305	0 0	305		.....
Total Land Revenue.	15,31,258	15 5	13,06,191	13 5	9,952		2,35,019	
					Deduct Increase.		9,952	
					Net Decrease.		2,25,067	

SON WITH THE PRECEDING YEAR, AND ALSO THE RESULT OF THE REVISION OF ASSESSMENT, IF ANY HAS TAKEN PLACE IN THE DISTRICT.—19. It will be seen from the marginal Abstract, extracted from Statement No. 10, that the total Land Revenue in Fasli 1269 was Rupees 15,31,259, and in the Fasli under review Rupees 13,06,192. The

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decrease is Rupees 2,35,019 against an increase of Rupees 9,952, the net decrease being Rupees 2,25,067, the reasons for which have been already given.

20. No revision of assessment has taken place, though a modification of the higher rates of wet land has been sanctioned by the Government, and as the further information called for has now been submitted,* the change will probably take effect from the current year.

* To Board, 8th October 1861, No. 348.

SUNDRY SOURCES OF REVENUE—21. The fluctuations observable in the Sundry Sources

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry.....	9,80,925	10,62,830	81,955	.....
Moturpha.....	34,242	34,240	.....	.....
Salt.....	11,02,860	10,72,950	.....	29,910
Sea Customs.....	.....	.....	.....	.....
Sayer.....	.....	.....	.....	.....
Stamps.....	36,000	1,24,940	88,940	.....
	21,54,027	22,95,010	1,70,895	29,912
	Deduct Decrease.....		29,912	
	Net Increase.....		1,40,983	

of Revenue, are as entered in the margin. The demand of the Abkarry farm of the late Chingleput District remains the same as in the previous year, viz., Rupees 92,650. The increase of Rupees 81,955 under this head is in Madras alone, and has been occasioned mainly by three causes:—first, by the lower classes having received better wages from the great demand for labor in the Railway and other Public Works; 2nd, by the enhanced duty on imported Brandy; and 3rd, by the efficient supervision of the Department. Some of those liable to the Moturpha having been brought under

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Colombo Arrack.....	3,16,020	3,82,428	66,408	.....
Putta do.....	2,85,74	3,01,650	16,476	.....
Brandy.....	1,807	1,447	.....	360
Toddy.....	2,85,274	2,84,705	.....	569
	8,88,275	9,70,230	82,884	929
	Deduct Decrease.....		929	
	Net Increase.....		81,955	

the Income Tax, there would have been a decrease under this head, had not additional looms been worked.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Madras.....	8,78,635	9,24,526	67,911	22,020
Chingleput.....	2,24,225	1,48,424	...	75,801
	11,02,860	10,72,950	67,911	97,821
	Deduct Increase.....		67,911	
	Net Decrease.....		29,910	

22. There is a large decrease of Rupees 97,800 in the Salt revenue. As a set off against this, there is an increase of Rupees 67,900 in the Inland sales at Madras, the net decrease being Rupees 29,900 as shown in the margin.

23. The Chingleput decrease is occasioned chiefly by the Railway supplying from the Madras Cotaurs the country which formerly drew upon the Chingleput pans.

24. The Railway carries yearly more and more Salt into the interior, having conveyed this year 5,77,500 maunds against 3,86,600 in the previous one. By its agency, Madras Salt now reaches Salem, and successfully competes with Salt brought from the South Arcot pans, with only half the distance of land carriage, thus showing the superior advantages possessed by the Railway over the ordinary means of transit in the conveyance of bulky articles.

SEA CUSTOMS—FRONTIER DUTIES.—25. There are no Sea Customs nor Frontier Duties levied in this District.

STAMPS.—26. The large increase of Rupees 88,940 under this head is mainly attributable to the introduction of Act No. XXXVI of 1860.

AN ABSTRACT SHOWING THE REVENUE FROM BOTH LAND REVENUE AND SUNDRY SOURCES, IN COMPARISON WITH THE PRECEDING FASLI.—27. The demand from these sources is Rupees 36,29,187, while in the preceding year it was Rupees 37,17,630, showing a gross decrease of Rupees 2,75,116 against an increase of Rupees 1,86,672, and a net decrease of Rupees 88,444.

REMARKS ON THE SEVOY JAMMAH AND INTEREST.—28. The Extra Revenue of last Fasli was Rupees 31,130, and in the present Rupees 26,814. The details exhibit an increase of Rupees 11,131 in several items against a decrease of Rupees 15,447 in others, resulting in a net decrease of Rupees 4,316. The increase is caused chiefly by augmented cultivation after the settlement, amounting to 7,793 Rupees, and the decrease is owing to the Arrack farm at the Mount being this year rented, instead of being kept under direct management as in last year.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—29. The Current demand on account of land Revenue is Rupees 13,06,191, of which Rs. 10,79,940, or 83 per cent. were collected within the Fasli, leaving a balance of Rupees 2,26,251, or 17 per cent., which was further reduced on the 30th September to Rupees 93,493-9-10, or 7 per cent.

	RS.	A.	P.
Zomindars.....	2,515	9	1
Shrotriendars	3,646	11	10
Rents for more than one year....	3,839	13	10
Amani Villages	358	1	1

Of this, Rupees 83,133-6-0 are outstanding against Ryotwar villages, while the remaining balance of Rupees 10,360-3-10 is due as marginally exhibited. There is no good reason for the balance in the Permanent estates, and care shall be taken to avoid it in future.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF ARREARS.—30. The arrears outstanding at the beginning of the Fasli were Rupees 2,82,944-15-6, of which Rs. 1,73,522-12-3 were collected within the year, leaving a balance of Rupees 1,09,422-3-3. Deducting from this

Circular, Miscellaneous, No. 2,610 of the 22nd May 1861, paragraph 9, and Government Order, No. 747 of 9th May 1860.

Rupees 15,505-3-2, remitted under the sanction of the Board as per margin, there was a balance of Rupees 93,917-0-1, which was further reduced on the 30th September last to Rupees 90,889-5-1. In this sum is included the Abkarry balance of Rupees 14,000 entered in Column 13 of Statement No. 11, ordered by the Board in their Proceedings of the 20th May 1858 to be held in abeyance, for the remission of which sanction has just been received. Of the remaining Rupees 76,889-5-1, Rupees 29,106-13-8 consists of the old balance of the late Madras Collectorate, while Rupees 47,782-7-5 appertains to the late Chingleput District.

RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, WITH AN ABSTRACT OF THE FASLIS AND HEADS OF REVENUE TO WHICH THEY BELONG.—31. Statement No. 13 shows the state of the old arrears, extending over a period of 12 years, or from Fasli 1258 to 1269. Out of the balance of Rupees 76,889-5-1 outstanding up to the 30th September last,

	RS.	A.	P.
Madras.....	29,106	13	8
Chingleput....	47,782	7	5
	76,889	5	1

both in Madras proper and the late Chingleput District, as marginally shown, I beg to recommend a remission of Rupees 13,250-4-2, of which Rupees 5,189-15-3 is on account of Madras, and Rupees 8,060-4-11 on account of Chingleput. In the former item is included Rupees 3,826-0-3, being the balance of Quit-rent due for more than 6 years, the realization of which is barred by Act XII of 1851. The remaining trifling items which are detailed in the separate Statement B. need no explanation. The balance in the Chingleput District is mostly due by Ryots in impoverished circumstances, or by those deceased, and while a portion is merely nominal, being the balance accruing from boundary disputes which

lie against one or other of the contending villages until the dispute is adjusted. I am sorry that the question of these long outstanding arrears has not been settled. Efforts were made in that view, but the Taluq officials have been so engaged in Shavi and Income Tax matters, that some excuse may be made for their not having examined the old arrears. I will do so this year at the settlement of each Taluq, as encumbering the accounts with these items is obviously improper.

COERCIVE PROCESS.—32. The estimated value of property attached was Rupees 42,717-10-1 in Fasli 1270, or Rupees 2,948 in excess of the preceding year, and property valued at Rupees 2,450 was sold for Rupees 3,237, and the remainder attached was released by the owners prior to sale.

CHARGES AND COLLECTIONS.—33. The collections according to Statement No. 14 amounted to Rupees 35,35,431, and the charges to Rupees 8,40,161, leaving a surplus of Rupees 26,95,270 to the credit of Government. The per centage of charges to receipts is 24 per cent. in the current year, while it was 16 per cent. in the last. The increase has taken place in Abkarry and Salt, and was caused by the higher rate charged by the Commissariat for Colombo Arrack, amounting to 50 per cent. on former rates, and by the larger amount of Salt Kudivaram on increased manufacture, the latter involving larger payments of Canal toll.

The charges in both Departments were also greatly swelled by the advances of the previous year being debited in the present.

There is a considerable decrease of Rupees 1,81,091 in the Current Collections of land Revenue, occasioned partly by the decreased demand, and mainly by the Taluq Zilladars having been abolished in the amalgamation of the two Districts. These men take the place of the Monigars in other Districts and collect the Revenue; for the Monigars not being officially remunerated in this District, perform in a very lukewarm manner the laborious duty of realizing the revenue.

34. Mr. Pelly did not see the necessity of re-appointing the Zilladars, but the collections fell off so seriously, that I was obliged to refer the question through him to the Government, who sanctioned 4 Zilladars to each Taluq in their Proceedings 23rd April 1861, No. 924, and the collections immediately improved. The suspension of the Chingleput and Madurantakam Tahsildars during the most favorable season for collection, added of course to existing difficulties in those Taluqs.

35. Statements from A to D are in addition to the usual forms, and have been forwarded for the better understanding of the variations in the charges which are explained therein, rather than that this report should be prolonged by enumerating them.

WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—36. The forms of these accounts are strictly followed in the Taluqs. As stated in my last year's Report, the majority of the Curnums continue to prepare the Village accounts, first roughly on Cadjan, and then transcribed them on paper.

A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—37. The Register required to be kept in pursuance of the instructions of Government of the 17th January 1860, No. 84, circulated with the Board's Proceedings of the 23rd idem, No. 372, has not yet been prepared, though several orders for its completion have been sent to the Tahsildars.

Mr. Elliott, Officiating Sub-Collector.

Mr. Jordan, in charge of Treasury.

Mr. Smith, in charge of Salt.

V. Rungasami Iyengar, in charge of general duties at Madras.

V. Vardachariar, Sheristadar.

38. My coadjutors in the management of the District are the same as in last year, with the exception of Mr. Ellis who has been succeeded by Mr. Elliott.

39. They continue to deserve my warm commendation by the manner in which they discharge their duties, and by their ready co-operation with me.

40. Mr. Eliott superintends the separate charge of his Division with zeal and activity.

SYDAPET,
8th November 1861.

(Signed) B. CUNLIFFE,
Collector.

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SUB-COLLECTORATE.

1. In pursuance to the instructions contained in paragraph 13 of Board's Standing Orders, dated the 13th July 1826, I have the honor to submit my Settlement Report for Fasli 1270 (1860-61). Out of the three Taluqs which compose the Sub-division under my charge, Chingleput and Madarantakam Taluqs were settled by yourself, and the Ponneri Taluq attached to your Division was assigned to me in exchange for them.

2. It is on the settlement of this and Streeperumbudur Taluq attached to my own Division, that I now make my report, the usual Statements having been forwarded to you for being embodied in the General Report of the District.

Streeperumbudur Taluq.
Konjeveram from 18th January
to 6th February.

Streeperumbudur from 8th to
14th do.

Parumbakum 15th and 16th do.
Ponneri Taluq.

Pulicat from 1st to 15th
March.

3. The villages at which the settlement was made and the period which it occupied, are shown in the margin.

4. There has been no variation in the Fasli under notice, in the number of villages held under the different modes of settlement.

Taluq.	Fasli 1269.	Fasli 1270.	Difference.
Streeperumbudur.....	6,327	6,565	178
Ponneri.....	6,971	7,229	258
	13,298	13,794	496

5. The marginal figures show the charge in the number of Tarawari Puttahs of this year as compared with that of the last. The difference is owing to the change of holdings.

6. The Board's orders regarding the confirmation of Puttahs in all practicable cases were duly attended to at this settlement, and the result was the confirmation of 2,897 Puttahs out of 7,229 land revenue Puttahs in Ponneri Taluq; but in Streeperumbudur Taluq the number of Puttahs confirmed amounted to only 277. This I attribute in a measure to the damaged state of most of the Puttahs which were brought for confirmation which necessitated the issue of renewed ones, the Merassidars being unwilling to have such old Puttahs confirmed. The Puttahs are now written on half sheets of Goa paper, the headings being printed, but the paper is so thin, and the country ink so bad, that it would be impossible for the majority of the Merassidars to preserve them for any length of time in good order.

7. The Ryots are not particularly averse to the system of confirming the Puttahs, but they apprehend that the confirmation, if continued for a number of years with the variations that may become necessary, would give room for fraud on the part of the village officials, as long as Bunjer is remitted as Podugal, or as Kabulati Bunjer; but I cannot myself see any ground for such apprehension, except that the Ryots will be left in ignorance as to the particular fields for which the remission was granted. If a little change be made in the form of Puttahs, and if they be written on a better kind of paper, the present plan will succeed, I think, to the satisfaction of all parties.

8. At present the confirmation of the Puttahs is conducted thus:—Take the assessment of the whole extent of land as entered in the last year's Puttah, deduct or add the land relinquished or newly taken up as the case may be from the net amount, deduct the remissions in a lump on account of Kabulati Bunjer, Bhogakummi, &c. items, the remainder in addition to the Mera

due to the village officials is the Fisul Beriz of the Puttadar for the year. By this arrangement the Merassdar is left in ignorance as to the particular numbers for which the remissions are granted. The chittahs which supply this information are not so accessible to the Ryots as they are supposed to be; I would therefore suggest a plan which, if it meets with your approval, will, I imagine, be most acceptable to the agricultural class.

9. As a general rule the Puttahs should be renewed once in five years, and should have five Remarks columns instead of one, each to show the state of the fields of each year, whether waste or under what particular kind of cultivation. With such a change the Puttah, though confirmed successively for five years, will be as efficient at the end of that time as if it had been renewed every year. The Puttahs should in that case be drawn out on a paper of a better and stronger description. The first rate country paper would do.

SEASON.—10. The year under notice opened favorably for agriculture, but terminated badly, and on the whole proved a worse year than the preceding one to land-holders. The rains were scanty, and the few showers which fell in the first quarter of the year, though timely, were not at all sufficient. There were no freshes in the Palar or its tributary streams this year, and in consequence the river channels, though excavated to some depth, were able to supply only a limited quantity of water. The spring channels which are usually considered good sources of irrigation were not as effective as in any preceding season, and in many instances this was owing to a want of attention on the part of the Department Public Works in allowing them to fall into too great disrepair, or not repairing them within the proper time. Very few of the tanks received more than $\frac{1}{3}$ rd of the usual supply. Both the south-west and north-east monsoons may be said to have been failures, the south-west commenced in June and lasted till August with breaks, but the rains were scanty, and only a small supply of water was received. The north-eastern monsoon ceased in November, and was an utter failure, and as the Ryots depended upon it entirely for the wet cultivation, it was a considerable blow to their hopes. Navaray cultivation was not attempted at all on a large scale. The extent of the crops which were actually withered was a great deal in excess of the last year, and short produce was general.

11. In a comparative point of view, the Taluqs of the Sub-division did not suffer severely from the visitations of any epidemic. Cholera made its appearance as usual about the time of the great Konjeveram feast, but did not rage there, and did not remain for any length of time. Murrain amongst cattle did not prevail to the extent that it might be expected to have done, owing to the unusual drought; but both people and cattle suffered considerably, and in Chingleput town *especially so*, from want of water for drinking and even for culinary purposes, notwithstanding there appear not to have been as many casualties as last year.

Items.	Fasli 1269.	Fasli 1270.	Decrease.
	Rs.	Rs.	Rs.
Ponjah.....	36,302	32,546	3,756
Nanjah....	3,32,214	3,27,404	4,810
Garden.....	1,702	1,499	203
	3,70,218	3,61,449	8,769
Fasul Jasti... ..	17,053	6,128	10,925
Tirva Jasti... ..	6,985	6,170	815
	3,94,256	3,73,747	20,509

DECREASE IN CULTIVATION.—12. The marginal Statement shows the net decrease in cultivation as compared with the last year. The deficiency in the second crop cultivation on single crop land, and the wet cultivation on Funjah land is remarkably great owing to the scarcity of water, and the scantiness of the periodical monsoons.

SETTLEMENT REPORT OF

Taluqs.	Fasli 1269.	Fasli 1270.	Decrease.
	RS.	RS.	RS.
Stroeperumbudur... ..	2,47,728	2,10,629	37,099
Ponneri	1,54,324	1,53,675	649
	4,02,052	3,64,304	37,748

13. The falling off in the revenue was greater than what should be the result of the deficiency of cultivation. The excess was owing to the increased amount of remissions which have been granted this year, and the reduced revenue from Sundry Items.

14. The remissions granted in this year are Rupees 78,105, or Rupees 12,345 more than in the last year, the particulars of which are given in the margin.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Chikadapulidi land ploughed but not own.....	2,290	2,855	565	.....
Stalakummi Shamlat.....	155	250	95	.....
Payamali.....	605	336	...	269
Panibadati.....	69	49	...	20
Shavi.....	4,375	12,218	7,843	.....
Bhogakummi.....	7,635	15,927	8,292	.....
Kararnama.....	.....	80	80	.....
Other remissions....	50,631	46,390	...	4,241
	65,760	78,105	16,875	4,530
Net increase...12,345				

peculiar circumstances only, it has been conceded when portions of fields were left waste from unavoidable causes. The rule proceeded upon was to charge this kind of waste under any and all circumstances, whenever it was found that the field if Nunjah was not more than one Kani in extent, and if Punjab, not more than 2 Kanis. Fields above this rate were considered to be of an unmanageable size, and left waste in consequence. This course will have to be pursued, I apprehend, for some time more till such fields are sub-numbered, and are thereby rendered manageable.

16. The remission granted under the heads of Payamali and Panibadati is Rupees 385, or Rupees 289 less than in the preceding year. I was averse to concede this remission at first, as I was of opinion that the land which was subject to such damage, in the year under notice, which was one of remarkable drought, could never be cultivated with advantage in more favorable years, but I found that in this District a large extent of cultivation is carried on in the beds of tanks, which of course must be liable to inundation or flooding, and that it had been the rule hitherto to grant remission on such cases of flooding, and I thought it proper therefore to adhere to the course hitherto observed.

17. Bhogakummi or second crop remission granted this year amounted to Rupees 15,927, and exceeds by Rupees 8,292 the same remission in the last year.

18. This remission is merely nominal inasmuch as the double crop land is no longer subject to double crop assessment, which is only to be collected in cases in which two crops are raised. I would therefore propose that this item may be dispensed with from the next settlement accounts, retaining, if required, the designation of the land only. The falling off under this head is a fair criterion upon which to form an opinion on the unfavorable nature of the past season.

SHAVI.—19. The remission granted on Nunjah Shavi amounts to Rupees 12,218, while the amount allowed in the last year was only Rupees 4,375. The excess, Rupees 7,843, is owing

partly to the full amount of Shavi being conceded in the year under report; while in the preceding one, the remission was disallowed on Shavi which was below 10 per cent. on the demand, and in cases where the Shavi was more than 10 per cent. the excess only was allowed. The other, and the most important cause for this increase was the adverse character of the year. Were it not for this indulgence the loss sustained by the Merassidars, owing to short produce and Shavi of Punjab crop, would have been multiplied. The further permission granted by you, to treat as Shavi fields which were likely to yield less than one Mercal per Kani, proved also the means of affording relief to very many.

20. Notwithstanding this, I believe that the Ryots would have been still brought to much distress, and the enforcement of the Government demand by coercive measures would have been still more extensively required, had it not been for the high prices which have prevailed for some years past.

21. Kararnamah Bunjer was remitted to the extent of Rupees 80 in the village of Kalar in the Streepumbudur Taluq, as it was especially provided in the Kararnamah Muchalika, that its conditions would be enforced except in bad years, of which the Fasli under notice was undoubtedly one.

22. In connection with this item, I would mention that Kararnamah Muchalikas (to take effect from this year, Fasli 1270) had been taken for certain lands which had not been brought under cultivation owing entirely to want of rain, and not in any way ascribable to the neglect of the land-holders themselves. I therefore postponed the enforcement of these Kararnamahs to the next year, particularly as I found that the confirmation of the Kararnamah had been made or communicated to the Merassidars somewhat late in the season.

23. The other remissions being usual, and fixed ones, do not demand any remark.

Holding.	Acres.	Assessment.
		Rs.
Holding at the beginning of the Fasli...	1,17,860	4,03,073
Land relinquished...	105	157
Remainder...	1,17,755	4,02,916
Land taken up...	5,954	21,093
Total...	1,23,709	4,24,014
Puttah waste remitted...	28,114	62,565
Remainder...	95,595	3,61,449
<i>Particulars.</i>		
Cultivation...	95,043	3,60,473
Waste charged...	552	976
	95,595	3,61,449

24. The extent of the Ryots' holdings is particularized in the margin. The net increase above the last year's holding is acres 5,849, assessed at Rupees 20,941.

25. The Puttah Bunjer remitted this year (Rupees 62,565) is far in excess of the preceding one (Rupees 32,854), owing to the adverse character of the year. I would, however, here observe that the system of relinquishing the land by Rajinama is not yet in full operation, and I apprehend that it cannot be easily enforced as being so opposed to the feelings of the agricultural class in this District, where the proprietary right to the soil is recognized.

26. The Merassidars generally value their lands so much for the sake of such lands alone, that they feel it more harsh to be called upon to relinquish any portion of them than to be charged for them. In a few instances where I found that certain land left waste this year, had been left so in the preceding ones. I insisted on the land being relinquished, and the Merassidars refused to do so, preferring rather to bear the assessment charged on them than to lose their proprietary right to them. However, I hope that the Merassidars have already commenced to

feel the necessity of following the system, and that in the course of a few years it will be in full operation. The value of land has now so much risen that it would, I apprehend, be impolitic and unjust to enforce the system fully at once.

SUNDRY ITEMS.—27. The demand under the head of Sundry Items for the Fasli under report is Rupees 68,661, while it was Rupees 73,555 for Fasli 1269. The decrease as shown in the particulars is Rupees 5,585* against an increase of Rupees 691,† the net decrease therefore being Rupees 4,894. The former was occasioned principally by the amount (Rupees 4,389) of the commuted value of the Meras payable to village servants, being reduced in proportion to the reduced extent of cultivation, and by the decrease of Rupees 1,001 in the cultivation of Mauniam lands under the heads of Fasal and Tirva Jasti; and the increase is the result of the increased sale of wood and other articles at Sthriharicottah and of other uncertain items of Revenue.

* Kurnum Mera	4,389
Inam Jodi... ..	1,001
Other items	195
	<u>5,585</u>

† Increased sale of the Sthriharicottah Jungle wood	414
Rent of Sheils	85
Do. of Palmira trees...	136
Other items	56
	<u>691</u>

28. The result of the Land Revenue settlement of the two Taluqs under report is shown in the marginal Statement.

Items.	Last Fasli.			Current Fasli.			Increase. Decrease.	
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Permanently settled	34,072	2	0	34,072	2	0	.....	.....
Jodi of Shrotriem and Inam Villages..	34,072	0	7	34,392	1	7	320	.....
Rents for more than one year..	11,629	11	8	12,550	11	8	921	.....
Ryotwar...	4,02,051	11	11	3,64,303	11	0	.....	37,748
	4,81,825	10	2	4,45,318	10	3	.....	36,507

29. The increase in the Shrotriem Jodi is merely nominal, and is caused by the Shrotriem village of Attiputtu, attached in the last year to Paria-

poliam Taluq, since amalgamated to Trivalur Taluq, having been transferred to Ponneri Taluq in this year.

30. The increase on account of rented villages is owing to the increased amount of rents.

31. The decrease in the Ryotwar villages has been already accounted for.

32. The demand on account of Sivoy Jamma is Rupees 4,754-12-7, or Rupees 3,300 more than in the last year. This excess is principally caused by the larger extent of cultivation raised after the settlement, which was made earlier in this year than in the past.

33. The amount of Moturpha tax in the year under notice is Rupees 21,437-2-8, or Rupees 365 more than in the last year, exclusive of the fees allowed to the Kurnums for collecting the same. The increase is owing to the increase in the number of looms. This demand will be considerably reduced, as several persons paying the Moturpha tax have been subjected to the Income tax, but the exact amount of the reduction has not yet been ascertained.

34. The Demand, Collection and Balance for the Sub-division Taluqs for the Fasli under

Statement of Collection.

Taluqs.	Demand.			Collection.			Balance.			Per centage.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Konjeveram	2,77,496	13	6	2,56,998	2	4	20,498	11	2	7
Madarantakum...	2,48,552	9	5	2,19,412	6	5	29,140	3	0	12
Chingleput	1,64,032	2	10	1,36,749	6	3	27,282	12	7	17
Total...	6,90,081	9	9	6,13,159	15	0	76,921	10	9	

report for all sources of Revenue, is shown in the margin. The state of collections in the Konjeveram Taluq is somewhat satisfactory, considering the disadvantages suffered by the reduction of esta-

ishment which took place in the commencement of the Fasli. But with regard to the other two Taluqs, I am not able to make so favorable a report. This was owing principally to the suspension of the Tahsildars of those Taluqs during the investigation of the several charges brought against them which, following as it did immediately after the settlement, has caused very considerable delay in the collections. However, the appointment of the additional Zilladars, as a temporary measure, afforded very timely assistance, but for which the collections would have been very backward. The subject of increasing the number of Peons attached to each Taluq has already been noticed, and recommended by you in your Administration Report on the District for the past year, and I can only add that the measure, if approved, would greatly facilitate the work of collection of revenue dues.

35. The arrears at the beginning of the Fasli under report was Rupees 1,34,861-5-10, of which the collections up to the end of August last amounted to Rupees * Rupees 30,876-0-9. • 1,03,985-5-1. Of the remainder* the Tahsildar recommended a sum of Rupees 2,176-15-5 to be written off the accounts as irrecoverable, as it was composed of items which after due inquiry it was thought proper to remit after the close of Jumma bundi settlements, and also as it comprised the arrears of Moturpha due by parties who were insolvent, and had absconded, and in some instances had since died. The remainder is in the course of collection, and cannot be said to be irrecoverable as long as the Merassidars have an acre of their holdings left.

36. The Board's instructions regarding the disposal of this kind of arrears, have repeatedly been communicated to the Tahsildars. But whatever is collected during the Fasli goes to the credit of that Fasli, and it is only when there is an occasion to attach landed property that the old arrears are included in the attachment. At this rate the collection of the arrears must always be tardy. However, under the stringent orders given to the Tahsildars, I hope that these old arrears will be considerably reduced shortly; but I must at the same time observe that the unfavorable character of the seasons, and the consequently reduced means of the Merassidars to pay their arrears, but by allowing their scanty stocks to be sold, call for some indulgent consideration. •

37. The year under notice is characterised by three great measures, the establishment of the new Police, the amalgamation of Taluqs, and the introduction of the Income Tax. The two former may be said to be yet in their infancy, and have worked as well as could be expected. With regard to the Income Tax, I am happy to say that the people are becoming reconciled to it, but the general complaint is that they have been over-charged. How far this complaint will be substantiated, I am not now prepared to say, but I have every reason to think that it is to a certain extent true, with regard to the Konjeveram Taluq. My report upon the working of this tax since it came under my charge was submitted to you on the 27th ultimo, and contains all the particulars there are to mention regarding it.

38. This Sub-division was only formed at the commencement of the Fasli under report, and I only took charge of it about the middle of December 1860, and the settlement of two of the Taluqs this year has been conducted by yourself, therefore this report is not as complete as it would otherwise have been.

39. In conclusion, I beg to record my entire satisfaction of the zeal and ability displayed by T. Senker Row, the Sheristadar of the Sub-division, in the discharge of the duties required of

him, and the good name he bears with the people under my charge. He is a man young in the service, but of great promise and good reputation, and has most ably and strictly performed the very arduous and delicate duties which of late have been assigned to him. I have already brought his name to your notice in recommending him for the Tahsilship of Chingleput. The Tahsildars of Ponneri and Konjeveram conducted themselves to my satisfaction in the settlement of their respective Taluqs. Of the Sub-Magistrates attached to this Sub-division, I can only speak of one to his praise and credit, the Sub-Magistrate of Konjeveram town, Meeranserdeen Sahab. His Police duties have been arduous, and he has always conducted them faithfully and zealously, and has made himself universally popular thereby. The Sub-Magistrates of Tripurur and Utramalur are more an encumbrance than a boon to the service, and may justly be considered ineffective. The Sub-Magistrate of Chingleput town is not over-burdened with Police work, but is useful in Revenue business.

CHINGLEPUT, }
2nd October 1861. }

(Signed) E. F. ELIOTT,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

I have the honor to submit my annual Report on the Settlement of the Land and Extra Sources of Revenue of this District for Fasli 1279, A. D. 1860-61, with the usual explanatory statements.

2. The territorial re-distribution of the District is now complete. The small detached Taluk of Satiavedu was handed over to the Madras Collectorate in the beginning of the Fasli, and by a re-adjustment of the old boundaries, the number of the remaining Taluks was reduced from twelve to nine.

3. An opportunity was taken whilst effecting these changes to improve and simplify the general line of border at the points where it was most confused, by an interchange of villages with the District of Madras, and the annexation of the Chetput tract from South Arcot.

4. The subjoined statement exhibits at one view the Taluks as now re-constituted under these several changes.

Present Taluks.	Taluks or portions of Taluks affected by the re-arrangement.	Remarks.
<i>Principal Division.</i>		
Chittoor.....	Comprises old Chittoor Taluk, and portions of the Chendragari, Tiruvalum, and Gudiathum Taluks.	
Chendragari.....	Old Taluk with a* very small strip of Chittoor Taluk.	
Palmaner.....	Remains as it was.	
Gudiathum.....	The larger portion of Tiruvalum Taluk (absorbed), with old Satghur Taluk a few villages excepted, which are given to Chittoor.	
Wallajah.....	Old Kaveripauk and Sholingavaram Taluks entire, with a small piece of Tiruvalum Taluk east of the Ponné river.	
<i>Sub-Division.</i>		
Vellore.....	Palikonda Taluk as it stood.	
Polur.....	Polur Taluk entire with western half of Chetput tract annexed from South Arcot District.	
Wandawash.....	Old Wandawash Taluk, piece of Tiruvattur Taluk (absorbed) south of Cheyar river, with eastern half of Chetput tract.	
Arcot.....	Portion of Tiruvattur Taluk north of Cheyar, and old Arcot Taluk entire.	

5. These changes naturally created much confusion in the accounts, and to this and to other difficulties attendant on an unusually unfavorable season is attributable the delay which has occurred in submitting the present report.

6. Whilst on this part of my subject, I should mention that in the accompanying statement, the figures representing the results of Fasli 1269 have for purposes of comparison been accommodated to the new constitution of the Taluks, and will not therefore, except in the cases of the Vellore and Palmaner Taluks which remain as they were, correspond with the entries in the returns submitted with the last Settlement Report.

SETTLEMENT OF TALUKS.—7. The Principal Division was entirely settled by myself. The Jummabandy was commenced on the 3rd January in the Wallajah Taluk, and was concluded at Palmaner on the 8th June. The settlement of the Sub-divisional Taluks was conducted by the

SETTLEMENT REPORT OF

17. The Jaghir village of Valavanur in Arcot Taluq, resumed in 1857, was restored during the past Fasli, under the order noted in the margin.* Its restoration however does not affect present figures in any way, as the village, even when under resumption, seems by some inadvertence to have remained under its old denomination of Shrotriem in the account.

18. Under the instructions conveyed in the Board's Proceedings, dated 6th September 1849, respecting the mode in which Rajabandu Inam villages in the resumed Palams of Chittoor were to be treated, two villages of this class, named Enandapalli and Karithreddipalli in the Chittoor Taluq, were resumed during Fasli 1268 on the demise of their holders. As it lately came out that these villages also had been improperly retained in the account as Shrotriem, they have been removed from that head, and classed Ryotwari.

19. The village which stands last in the list named Senianellur in the Arcot Taluq, was transferred from Ayen to the head of Hereditary Shrotriem, under the authority of Government conveyed in the Board's Proceedings, dated 27th July 1860, No. 3,476.

Fasli.	South-west Monsoon.						North-east Monsoon.						Total.		
	1860. May.	June.	July.	August.	September.	Total.	1860. October.	November.	December.	January. 1861.	February.	March.		April.	Total.
Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	
1266...	6.52	1.21	3.54	6.14	6.86	24.17	2.39	3.01	6.23	.69	..	.19	.55	13.65	47.82
1267...	2.26	3.97	3.89	.63	2.12	12.37	11.35	2.16	.68	...	..	...	.68	14.87	27.24
1268...	3.94	.67	3.26	3.48	3.81	15.16	10.87	12.13	..	.58	..	...	2.55	25.13	41.29
1269...	1.	1.76	3.94	2.94	3.86	13.5	2.38	12.56	1.53	..	..	...	..	16.47	29.97
1270...	.87	1.3	3.68	3.57	2.37	11.79	6.23	.44	.71	..	..	.72	.62	8.72	20.51

SEASON AND SANATORY STATE OF THE DISTRICT.—20.

The marginal statement exhibits the average fall of rain during each month of five consecutive Faslis, ending with the year under report. The season was unfavorable from first to last. Preceded by a long and trying drought, the early rains when they did set in, were so partial and uncertain, that a very large portion of the land ploughed was not sown in anticipation of a more copious fall later in the year. The hope proved fallacious, and the North-east monsoon having failed likewise, the early crop, wet and dry, was either wholly lost, or if harvested, was far below the average in quantity and quality. With the later crops, it fared even worse, as they are dependant on tanks and artificial irrigation which soon ran short and the farmer was thus deprived of his sole chance of retrieving the losses of the earlier part of the year.

21. With so many unfavorable influences at

work, it was scarcely to be expected that the state of the public health should be satisfactory. During the earlier part of the year, cholera of a very malignant

type broke out in the Wallajah Taluk, and was more or less fatal in other parts of the district. Of small-pox, the district was fortunately comparatively clear, but fever was very prevalent in the high-land tracts, and the loss in live stock from murrain was considerable.

Cows.....	348
Bullocks.....	1,149
Buffaloes.....	807
Sheep and Goat	252
	2,556

VACCINE OPERATIONS.—22. The subjoined table exhibits the results of Vaccine operations during the year under review :—

Faslis.	Number vaccinated.	Successful.	Not successful.
1268	14,708	14,399	309
1269	14,124	13,761	363
1270	10,265	9,847	418
Comparison between Fasli 1269 and 1270.	Increase...	...	55
	Decrease...	3,859	3,914

I wish I could claim acceptance for these figures ; but although no effort has been spared to check fraud, and ensure their reliableness, the proportion of successful to unsuccessful operations seems so much too favorable to expect from the ill-paid ignorant agency now employed, that much faith, I fear, cannot be placed in Vaccine statistics. The evil is to be sought for in the system itself, which is radically bad ; for the people gladly avail themselves of the boon, albeit it is not presented to them under aspects well calculated to command their favor and confidence.

PRICES.—23. Enclosure No. 2 exhibits the average prices at which grain was sold during the Fasli under report. The general results are shown in the subjoined abstract :—

Division.	Description of grain.	Commutation price per garce.		Average price per garce which obtained during Fasli 1270.		Average price per garce which obtained in Fasli 1269.		Comparison between columns 3 and 4.		Comparison between columns 4 and 5.	
								Increase.		Increase.	
								Amount.	Per centage.	Amount.	Per centage.
1	2	3		4		5		6	7	8	9
Collector's Div.	Wet.	RS. 81	A. P. 3 0	RS. 172	A. P. 0 4	RS. 111	A. P. 14 4	RS. 90	A. P. 13 4	112	60 2 0
	Dry.	92	4 0	190	1 6	152	4 7	97	13 6	106	37 12 11
Sub-division.	Wet.	89	0 5	141	15 4	106	14 0	52	14 11	59½	35 1 4
	Dry.	...	...	183	5 8	166	11 10	...	...	...	16 9 10

From this the Board will learn that the prices of agricultural produce of all kinds were higher than they were in Fasli 1269, although these even were considerably in advance of the commutation rates. Remunerative to the producer and grain dealer, these high prices were no doubt productive of infinite distress among all classes of consumers. Territorial changes have, the Board will observe, disturbed to some extent the old commutation rates in all the Taluks except those of Palmaner and Vellore which remain as they were.

24. In paragraph 13 of my Settlement Report for Fasli 1268, I have noticed from what sources the figures in the monthly and annual Price Lists are drawn. The statistics so obtained may, I believe, be accepted as tolerably accurate. For the monthly Return submitted with the D. C. B. Statements, the averages are struck on the market rates obtaining in the four principal towns of Chittoor, Vellore, Wallajahpet, and Arcot ; whereas the figures in the annual Price List are computed on the market quotations of the whole District, and will therefore always differ, to some extent, from the entries in the former:

SETTLEMENT REPORT OF

RYOTS' HOLDINGS.—25. The Board will find on reference to the Enclosure B of Statement

	Acres.	Assesst. RS.
Newly taken up.	33,398	62,521
Relinquished.....	20,195	37,464
Difference	13,203	25,057

No. 3, that the extent of land in the occupation of Ryots at the commencement of the Fasli under report was 5,83,014 acres, assessed at Rupees 17,09,819. Of this 20,195 acres of land taxed at Rupees 37,464 were relinquished. The breadth of land newly taken up was 33,398 acres, bearing an aggregate assessment of Rupees 62,521; so that setting this off against the area relinquished, we have a net total of 13,203 acres, valued at Rupees 25,057 in new occupation. I note this result with real gratification, as affording further proof that the liberal policy of late years is bearing good fruit, and has already given to agricultural enterprise a buoyancy, and self-reliance which can carry it through all discouragements and vicissitudes of season.

26. As was to be expected, the land newly taken up was principally Punjab. More independent of season, lightly assessed, and cultivable at much less cost and risk than Nunjah, Punjab will always have the call with the poorer class of cultivators in a year, such as the one I am now reviewing. The contingency too, that a well may be sunk with profit, is no doubt a strong additional inducement to take up the lightly assessed soils in preference to the more heavily taxed land.

ACTUAL CULTIVATION.—27. Subjoined is a comparative statement showing the actual cultivation, inclusive of waste charged, for Faslis 1269 and 1270.

Items.	Fasli 1269.		Fasli 1270.		Comparison.			
					Increase.		Decrease.	
	Acres.	Assesst. RS.	Acres.	Assesst. RS.	Acres.	Assesst. RS.	Acres.	Assesst. RS.
Actual cultivation.....	5,80,195	16,94,823	5,61,574	16,13,479	...	...	18,621	81,344
Second crop assessment...	...	51,721	...	31,759	...	...	...	16,962
Additional do.	...	34,761	...	19,737	...	...	...	15,024
Total.....	...	1,78,305	...	16,67,975	...	...	...	1,13,330

It is in Nunjah cultivation that by far the greatest part of this heavy falling off occurs; the decrease in Punjab is, comparatively speaking, small, and amounts to Rupees 15,800.

Items.	Charged.		Remitted.	
	Acres.	Assesst. RS.	Acres.	Assesst. RS.
Wet... ..	12,619	25,184	24,242	1,07,082
Dry... ..	31,316	41,269	10,401	14,315
Total... ..	43,935	66,453	34,643	1,21,397

WASTE CHARGED AND REMITTED.—28. Enclosure C of Statement No. 3, exhibits the Talukwar particulars of waste charged and remitted. Of this, the marginal table is an abstract, and shows the general results.

29. A trifling remission of Rupees 139 on Punjab waste in the Principal Division scarcely merits remark, as it was only granted in a few exceptional cases of extreme poverty and distress. In the Sub-division, the remissions under this head are very much larger, and amount to Rupees 14,176. Mr. Blair explains in paragraph 7 of his Report, the reasons which influenced him in granting so large a measure of indulgence. Under such peculiarly discouraging circumstances, it is no matter of surprise that large portions of the holdings were left waste. In dealing with the numberless claims for remission arising out of this state of things, I felt that the time had arrived for a free exercise of the discretion allowed to Revenue Officers in the Order of the 12th March 1860, and that nothing would meet the exigencies of the occasion, but liberal present relief. In this spirit was each individual claim treated, the amount of indulgence being determined, not on the general ground of a bad season, but on a minute comparison of the profits and losses of the

party seeking relief on the whole farm. Thus out of a total Nunjah waste of Rupees 1,32,266 in the District, the large proportion of Rupees 1,07,082 was remitted which, added to the remission under Punjab waste, exceeds the amount remitted in the preceding year by upwards of a lac of Rupees.

STALAKAMMI AND CHIKKADPULUDI.—30. For these same reasons, the considerable remissions of Rupees 14,495 under the heads of Stalakammi and Chikkadpuludi could not have been withheld.

31. The area of land ploughed but not sown, owing to the general failure of both monsoons, was so large, that to have charged for this, under the usual rule, would have reduced to the very verge of ruin and despair a body of the poorer cultivators whom this little timely aid has tided over present difficulties, and encouraged to renewed industry.

32. The following statement exhibits the proportion of the area of actual waste to the holdings, and the per centage on such holdings, as well as on the total waste of the several Taluks :—

Taluks.	Percentage between total waste and holding.		Percentage between waste remitted and holdings.		Percentage between total waste, and waste remitted.	
	Dry. RS.	Wet. RS.	Dry. RS.	Wet. RS.	Dry. RS.	Wet. RS.
Chittoor.....	4	8	...	5	1	69
Chendragiri.....	10	6	0 $\frac{3}{4}$	2	7	52
Palmaner.....	4	16	...	16	...	99
Gudiatam.....	3	9	...	6	0 $\frac{3}{4}$	68
Wallajah.....	14	15	...	12	...	81
	7	11	...	8	3	78
Arcot.....	13	9	...	8	8	84
Vellore.....	4	9	...	7	...	88
Polur.....	9	23	6	20	70	90
Wandewash.....	10	8	13	5	64	72
Total.....	9	12 $\frac{1}{4}$	9 $\frac{1}{2}$	10	47	83 $\frac{1}{2}$
Grand Total.....	8	11 $\frac{1}{2}$	9 $\frac{1}{4}$	9	25	80 $\frac{3}{4}$

33. For the purpose of easy reference, I beg to annex a statement showing the effects of the season on the Land Revenue of each Taluk as compared with their Beriz of the preceding Fasli :—

Taluks.		Fasli 1269.	Fasli 1270.	Decrease.	Percentage.
1	2	3	4	5	6
Principal Division.		RS.	RS.	RS.	RS.
	Chittoor.....	1,72,871	1,68,687	4,184	2 $\frac{1}{2}$
	Chendragiri.....	66,176	64,226	1,950	3 $\frac{1}{4}$
	Palmaner.....	64,229	63,003	1,226	2
	Gudiatam.....	2,14,827	2,05,964	8,863	4
	Wallajah.....	3,38,976	2,66,228	72,748	21 $\frac{1}{2}$
	Total.....	8,57,079	7,68,108	88,971	11

SETTLEMENT REPORT OF

1	2	3	4	5	6
		RS.	RS.	RS.	RS.
Sub-Collector's Division.	Arcot.....	2,83,894	2,59,338	24,555	8½
	Vellore.....	1,83,301	1,71,022	12,280	6½
	Polur.....	1,42,872	1,13,008	29,864	21
	Wandewash.....	2,79,270	2,43,382	35,888	17
	Total...	8,89,338	7,86,750	1,02,588	11
	Grand Total...	17,46,419	15,54,858	1,91,559	11

PARTICULARS OF REMISSION.—34. The particulars of occasional and customary remissions are embodied in Statement No. 4. The total remissions under this head during the past Fasli, exceed the amount allowed on the same account in the previous one by Rupees 79,122.

Fasli 1269.....	1,11,009
„ 1270.....	1,90,731
Difference...	79,122

INUNDATION.—35. In Fasli 1269, no remission was granted on account of land submerged in the beds of tanks; but in the year under report 158 Rupees were remitted under this head. In explanation of what may appear a strange entry in the accounts of such a year, as I am now reporting on, I may state that these remissions were granted on patches of land cultivated in the beds of some tanks in the Chendragari and Arcot Taluks, but which were submerged before the crops attained maturity. In ordinary years no remission would have been allowed, but in the cases under notice, there were peculiarities which determined me not to tax what in fact was an unsuccessful attempt to turn to the only possible account, the drought which prevented their industry taking another and safer direction.

PAYAMALI.—36. The trifling sum of Rupees 7, remitted under the head of Payamali, calls for no remark.

SHAVI.—37. The remissions on account of Shavi amount to the large sum of Rupees 58,451, against Rupees 1,731 in 1269. In the Chendragari and Palmaner Taluks, no Shavi remissions were allowed, although there, as elsewhere, the dry crops had extensively failed. The land in those Taluks is principally Punjab; and what Nunjah there is, being mostly under Sugar-cane crop, and peculiarly remunerative, the Ryots as a body are better able to bear an occasional adverse season. In the Chittoor Taluk which also consists principally of dry land, but is plentifully provided with wells and natural springs, the Shavi remissions amount only to the trifling sum of Rupees 213. In some villages in the Gudiatam Taluk which depend entirely on tanks, liberal remissions had to be granted on account of Shavi. With the exception of some villages in Sholinghur and Kaveripauk tracts which are irrigated from the Ponne and Palar anicuts, &c., the remainder of the populous Taluk of Wallajah depends entirely on tanks fed by the natural drainage, and is therefore immediately affected by failure of rain. It was here, therefore, that the effects of a bad season were most apparent; and so urgent and general in fact was the cry for remission under all heads that, as the Board will recollect, I had to bring the matter to their special notice at the time the settlement of the Taluk was being made. I should here mention that these Shavi remissions could not be finally adjusted and closed until after the settlement of the District was completed, as the crops on which they were claimed were in all phases of failure, from those which might come to a partial and sickly maturity if the supply of water held out, to those which had already withered in the stalk, and were past recovery. These crops the Taluk Establishments were required personally to inspect, for the purpose of verifying the Curnum's measurements and reports; and a form was meanwhile drawn up in my office, and circulated to the Tahsildars having heads which, when filled up, embodied every species of information required to enable me to mete

out indulgence according to the exigency of the case. As these forms were received back from the Taluks, a few villages where the remissions were heaviest, were taken at random, and some of the Huzur Establishment sent out to them to inspect and survey afresh the crops then reported Shavi. The result verified, so far as tested, the general accuracy of the local accounts. Having thus satisfied myself to the best of my means that I had a reliable basis in the account before me, I proceeded to determine the remission on the general profits and losses on the whole farm, giving due consideration to the difference between present prices and the commutation rates. The principles on which the Shavi remissions were made in the Sub-division are noticed in paragraph 7 of Mr. Blair's report. Statement No. 5 exhibits the total amount of Shavi, and the proportion remitted.

BHOGANASTI.—38. The remission under the head of Bhoganasti, or loss of second crop, was Rupees 13,367, and exceeds that allowed in Fasli 1269 by Rupees 12,968. This result follows so naturally the state of matters already described, that all I need say on the point is that in this as in the item of Shavi, I made as moderate use of my discretion as the exigencies of the case permitted.

KAUL.—39. Statement No. 6 is blank, as no lands were held on Kaul tenure in this District, during the Fasli, of which I am now speaking.

LAND TAKEN UP FOR ROAD.—40. As no lands were taken up for roads during the year, there is a decrease of 48 Rupees under this item.

KONDAPALIEM.—41. The moiety of the revenue of the frontier village of Kondapaliem, in the Fasli 1269 Rupees 204 8 4 Sholinghur tract of the Wallajah Taluk, annually remitted to the Zemindar
 " 1270 " 201 3 3 of Karvetinugger, was 201 Kauls. The slight difference shown in the
 Difference..... 3 5 1 margin is caused by a decrease in the cultivated area of the village.

BILMUKTA RIYAYET.—42. The remission under this item was Rupees 6,531, against Rupees 6,500 in Fasli 1269. The trifling increase of 31 Rupees is due to extended cultivation.

DASABANDHAM.—43. The Dasabandham remissions amount to Rupees 861, and are less by Rupees 196 than the sum entered under this head in the accounts of the preceding Fasli. The difference is ascribable to decrease in the cultivated area.

DAMASHAI INAM AND MERAS.—44. The items Damashai Inam and Meras show a decrease of Rupees 4,954 as compared with those of the preceding Fasli. The Tinda Kani rate calculated on the revenue of Fasli 1262 was, the Board may recollect, adopted as the standard for Faslis 1268 and 1269;* and the same was again made applicable to the past Fasli under the instructions conveyed in their Proceedings dated 4th March 1861, No. 1,212.

45. The villages transferred from South Arcot yield both Land and Moturpha Revenue. From a correspondence with the Collector of South Arcot, it would appear that the servants of these villages have no Inams, but are paid ready money allowances calculated at a certain proportion of both the Land and Moturpha Revenue. This proportion computed, the amount is deducted from the village collections and kept in deposit, pending disbursement to the servants by two half-yearly instalments. In this District, the fees payable to village servants are deducted from the Pattah demand, an arrangement by which greater punctuality is attainable than under the South Arcot system. Under these considerations probably, and in view to securing uniformity with the practice of the District, Mr. Blair directed that these emoluments should be deducted from the Pattah demand of the village servants, or that of Ryots selected by the payee. The proportion of these emoluments derived from Land Revenue is included under the items of Damashai Inam, and Mera, as there are no other appropriate heads in the accompanying Returns under which to exhibit them. The proportion assigned on the Moturpha Revenue, amounting to Rupees 75, has been deducted from the total Moturpha Revenue shown in Statement No. 8, as the forms do not admit of its being shown under any other head.

SUNDRY ITEMS.—46. The particulars of the several items, which constitute what are called ready money collections in this District, are shown in Statement No. 4.

47. The decrease of revenue derived from the four sources noted in the margin, amounts to Rupees 3,541. The cause is to be sought for in decreased cultivation. The peculiar conditions under which these hill villages, and the Mamandur Poliem are rated to the land tax, are explained in paragraphs 32 and 33 of my last Settlement Report.

INAM JODI.—48. The Jodi on Inams for the past Fasli was Rupees 27,856, against Rupees 25,895 in that preceding it. Compared with the results of Fasli 1270, the receipts at the old Jodi rates show a decrease of Rupees 485, which is ascribable to diminished cultivation. If, however, the additions made under the Inam Commission Settlement, so far as it goes, amounting according to the Taluk Returns to Rupees 2,446, be taken into account, there would be a net increase of Rupees 1,961; and here I should remark that in the Taluks of Chendragari and Palmaner, where perhaps the operations of the Commission have been most fully developed, the results will not be fully apparent until the Title Deeds have been distributed. In the other Taluks, the settlement is in a more or less advanced state, and until detailed Registers have been received from the Inam Commission Department, the result of their settlement cannot be accurately shown in the accounts.

49. The Freehold rules were brought into force in this District during the past Fasli, and the amount realized under them was Rupees 1,492.

MOTURPHA VILLAGE SERVANTS.—50. The decrease of Rupees 165 in the item of payments to Moturpha village servants, is due to the transfer of some of the payers to the Income Tax Register.

PAGODAS TO WHICH NO PUJA IS PERFORMED.—51. Under the Orders* of the Board, the proceeds of Inam land attached to Pagodas is in this District shown under "Sivoi Jama" for twelve years, from the time service ceases to be performed; and on the expiration of this period is credited to Ayen Land Revenue. The revenue belonging to Pagodas so circumstanced, which were transferred from South Arcot, being included under "Sundry items in Ayen" prior to their annexation, the item has been brought to account under that head; and leave will be sought in a separate Report to bring the practice with respect to such entries into uniformity with that of this District.

KAVAL KANDAYEM.—52. Under the head of Kaval Kandayem, there is a decrease of Rupees 70 which is wholly attributable to the effect of an unfavorable season in the Hill tracts of the Polar Taluk.

TOPADAEM.—53. In the revenue from fruit trees, palmyra topes, &c., there is an increase of Rupees 91.

FISHERIES.—54. This item too shows an increase of Rupees 1,120. The low state of the tanks created active competition, and some which can rarely be fished fetched high rents.

	Sugar-cane.		Cotton.		Indigo.		Remarks.
	Acre.	Rs.	Acres.	Rs.	Acres.	Rs.	
Fasli 1269.							
Fasli 1269.....	6,348	53,011	55	120	21,017	59,364	
Deduct Satved..	..	..	..	..	817	1,488	
Remaining....	6,348	53,011	55	120	20,200	57,876	
Add South Arcot villages....	..	..	..	..	..	..
Total.....	6,348	53,011	55	120	20,200	57,876	Not ascertained
Fasli 1270..	5,911	50,962	41	71	15,321	37,671	
Increase...	..	..	..	..	..	..
Decrease..	1,437	2,049	14	49	4,879	20,205	

of Cotton is so insignificant, that it scarcely deserves a place among the products of the District.

55. The extent and assessment of land cultivated with Sugar-cane, Cotton and Indigo, are exhibited in the margin. Not having statistics of the South Arcot villages for Fasli 1269, as very accurate comparison cannot be instituted between the two years; but as was naturally to be expected, there is a marked falling off in both Sugar-cane and Indigo. The cultivation

GENERAL FISCAL RESULTS.—56. General fiscal results are compared with those of Fasli 1269 in the subjoined Statement:—

Heads of Revenue.	Fasli 1269.		Fasli 1270.		Comparison.		Net.	
	RS.	A. P.	RS.	A. P.	Increase.	Decrease.	Increase.	Decrease.
Total cultivation including Bhogajasti and Tirvajasti.....	17,81,305	2 3	16,67,973	14 8	....	....	RS.	RS. 1,13,331
DEDUCT								
<i>Occasional Remissions.</i>								
Paniputti or lands flooded.....	....	....	157,12 0	....	158	....	....	....
Painali or cultivation destroyed by inundation.....	....	....	610 9	....	6	....	....	....
Shavi or withered crops.....	1,731	4 10	58,450	13 4	56,719	....	....	....
Bhoganasti or loss of second crop.....	399	7 8	13,367	8 9	12,968	....	....	....
Stalakanni.....	....	....	2,063	12 7	2,066	....	....	....
Chikadpundi.....	....	....	12,429	0 3	12,429	....	....	....
Lands taken up for gravel pits.....	48	8 6	....	....	....	48	....	....
	2,179	5 0	86,477	9 8	84,346	48	84,298	....
<i>Customary Remissions.</i>								
Bilmukta Riyayet.....	6,500	2 6	6,531	8 7	31	....	....	....
Tirwakammi.....	2 3	8	2 3	8	....	....	....	....
Dasabandham remission.....	1,057	2 10	861	2 6	....	196	....	....
Total.....	7,559	9 0	7,394	14 9	31	196	....	165
Grand Total.....	9,738	14 0	93,872	8 5	84,377	244	84,133	....
Remaining.....	17,71,566	4 3	15,74,101	6 3	....	....	....	1,97,465
ADD								
Revenue for Hill villages.....	1,448	5 6	1,411	5 6	....	37	....	....
Do. from Amani villages in the resumed Mamandur Pottams not assessed.....	175	4 7	76	11 3	....	99	....	....
Amount of rent paid by C. Ramasawmi Chetti and others, for land shield by them in Kaul.....	500	0 0	500	0 0	....	....	....	....

Heads of Revenue.	Fasli 1269.		Fasli 1270.		Comparison.		Net.	
	RS.		RS.		Increase. Decrease.		Increase. Decrease.	
	A. P.	P.	A. P.	P.	RS.	RS.	RS.	RS.
Inam Jodi.....	25,894	10 1	25,409	10 8	....	485	....	....
Additional Quit-rent.....	....	....	2,446	0 6	2,446	....	....	....
Proceeds under Freehold rules.....	....	....	1,492	6 6	1,492	....	....	....
Inam Bhogajasti.....	9,647	10 2	6,446	11 3	....	3,201	....	....
Dasbandham Jodi.....	3,137	2 9	2,933	4 6	....	204	....	....
Pagodas to which no Puja is performed.....	....	....	7	0 0	7	....	....	....
Kaval Kandayan.....	1,722	10 10	1,052	7 3	....	70	....	....
Topadaem.....	25,117	9 2	25,208	8 8	91	....	....	....
Tank Fishery.....	8,191	15 2	9,311	2 2	1,120	....	....	....
Total.....	75,835	4 3	76,895	11 3	5,156	4,096	1,060	....
Grand Total.....	18,47,401	8 6	16,50,997	1 6	....	....	....	1,96,405
DEDUCT								
Damashai Inam and Mera.....	1,00,153	8 5	95,198	14 7	....	4,954	....	....
Moiety of the Beriz of Kondapallem.....	204	8 4	201	3 3	....	3	....	....
Road Fund in the South Arcot villages which is included in their Aven Beriz.....	1,511	15 4	1,458	11 11	....	54	....	....
Remaining.....	1,01,870	0 1	96,858	13 9	....	5,011	....	....
Add money allowance to Moturpha Village Moningars. &c.....	17,45,531	8 5	15,54,138	3 9	....	....	....	1,91,394
Grand Total.....	885	3 2	720	2 9	....	165	....	....
Grand Total.....	17,46,416	11 7	15,54,858	6 6	....	....	....	1,91,559

All things considered, these figures are on the whole more favorable than I could at one time have anticipated.

SUNDRY SOURCES OF REVENUE.—57. The particulars of Sundry sources of Revenue are collated with those of the previous year in the following table :—

Items.	Fasli 1269.			Fasli 1270.			Comparison.	
							Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Abkarry.....	1,34,350	0	0	1,93,950	0	0	59,600	.....
Moturpha.....	40,974	12	3	36,146	0	0	.....	4,828
Visabadi.....	2,774	10	0	2,017	15	0	.....	757
Total.....	43,749	6	3	38,163	15	0	.....	5,585
Stamps.....	38,370	13	0	97,606	5	0	59,235	.....
Total.....	2,16,470	3	3	3,29,720	4	0	1,18,835	5,585
	Net.....						1,13,250	

* Ayen... .. 158
 Skrotriem .. 1
 159

The 159* villages of South Arcot being included in the general Abkarry lease of that Collectorate up to Fasli 1270, the proportion of revenue from this source derived from these villages cannot be stated for the two Faslis under comparison, nor has their contribution to the Stamp Revenue for Fasli 1269 been ascertained.

58. The large increase under the head of Abkarry has been occasioned by the transfer of the Military force at Vellore to the Revenue Department, and to its having let under the new arrangement for Rupees 59,600 for the Fasli under report.

59. The decrease of Rupees 5,585 in Moturpha and Visabadi is explained by the fact that many of the rate payers are assessed the Income tax.

LAND AND SUNDRY SOURCES OF REVENUE.—60. The new Stamp Act which came into operation on the 9th October 1860 has been most productive, and the increase on the income of the previous Fasli from this source amounts to the large sum of Rupees 59,235.

Vide Order of Government, dated 8th June 1861, No. 1,167, communicated in Board's Proceedings, dated 14th idem, No. 3,053.

62. The decrease of Rupees 86 under the head of Permanently settled is caused by a permanent remission to that extent allowed on the Peshkush of Kallur Paliem on account of lands taken up for Trunk Road No. 11.

ROAD FUND.—63. The Road Fund, as the Board are aware, is levied at the rate of two per cent. on the land assessment of the District, the cess being charged in the Pattah as an item of Demand, distinct from Land Revenue, and the receipts shown separately in the accounts under their respective heads. Thus realized, the fund is appropriated as required for its proper purposes. But in the villages of South Arcot, the cess differs materially in principle, and in the mode it is brought to account. In those villages, the cess is levied at the rate of one Anna per Kani, whether Punjah or Nunjah, and is blended with the Land assessment. Thus, for example, if the actual land assessment of a Kani be Rupees 2, it will be set down in the accounts as 2-1-0. The Land Revenue of these villages includes accordingly both Road Fund and Land Revenue proper; and it is only, it would appear, after the collections have been made that an adjustment is effected and each item credited with its proper amount. To assign to each item its proportion of this compound assessment would be a work of labor and time, and involving as it does, a change of system and rates, could not be undertaken without special authority. In soliciting the Board's instructions on this point, I should observe that by a change to the North Arcot

Suppose the average assessmt. of a Kani = Rs. 2, then K. 100 = Rs. 200.
At 1 Anna per Kani Road Fund = „ 6½.
At 2 per cent. do. do. „ = 4 { Therefore the Ryot in S. Arcot is a gainer.
And if the average assessment be Rs. 5 a Kani, 100 Kanis = 500 Rs.
And the cess at 2 per cent. = Rs. 10 { Therefore the above Ryot is a loser.
But if the average be 3½ Rs. per Kani, there would be no difference, as in either case the cess would amount to 6½ Rupees.

system, the man of South Arcot will be a great gainer where the cess falls on lowly assessed land, but a loser when it falls on highly taxed soils. The Board will better understand what I mean, from the example given in the margin.*

64. The other items are noticed as the details come under comment.

SEVOY JAMA.—65. Statement No. 9 gives the particulars of Sevoy Jama and Interest account.

66. The increase of Rupees 8,686 in land under the item of Extra Revenue seems to call for explanation.

CULTIVATION AFTER THE JAMABANDI.—67. The increase under the head of Cultivation after the Jamabandi is owing to the returns of such cultivation having been credited to Sevoy Jama in the Sub-divisional Taluks.

68. Of the item "Excess collections" amounting to Rupees 9,114-8-1, the greater part, viz. Rupees 7,529-12-1, is made up of collections on "Nibandhana Tarasu" or waste portions of occupied fields charged on the Ryots under orders (Board's Proceedings) dated 13th May 1859.

This sum which had been previously held in deposit pending the Orders of Government as to its disposal, was in the interim brought on the body of the accounts under the instructions of the Accountant General, and thus appears for the first time under the head of Sevoy Jama. This amount has now been refunded to the parties entitled under the authority conveyed in Board's Proceedings, dated 10th April 1861, No. 1,880.

69. In the balance amounting to Rupees 1,584-12-0, are comprised the accumulated excess collections of several years which had been kept on the deposit list as not admitting of present adjustment, and have now been brought for the first time upon the Sevoy Jama account under the circumstances noticed in the preceding paragraphs.

REVENUE FINES.—70. The increase under this item is owing to the fine imposed upon Kristnaia, ex-Tahsildar of Chittoor Taluk, and since remitted by the Board.

MERA.—71. The large decrease of Rupees 3,574 in this item is merely nominal. The error which gave birth to this entry in the accounts was pointed out in paragraph 51 of my last report. The total recoveries during the two Faslis under comparison amount, the Board will observe, to Rupees

3,781-10-3, leaving a balance of Rupees 194-10-4 still to be made good from the village servants who were overpaid.

72. Rupees 355 were realized from the Grass farm of the Vellore fort which appears for the Letter to Board, 22nd June 1860, No. 149, first time on the revenue account having heretofore been under the management of the Military Department.

73. No sleepers having been supplied in this District to the Railway Department during the past Fasli, there is a decrease of Rupees 1,428 under the head.

INTEREST ACCOUNT LAND.—74. The trifling increase of Rupees 51 under this item is ascribable to ordinary causes.

SUNDRY SOURCES.—75. The increase of Rupees 376 in this item is interest charged on arrears of Kist due by the renters of the Vellore Abkarry farm.

ROAD FUND.—76. A decrease of Rupees 3,845 under "Road Fund" is the natural consequence of the fall in the Land Revenue.

DEMAND, COLLECTION, AND BALANCE.—77. The subjoined statement shows the Demand, Collection, and Balance of all sources of current revenue.

Items.	Total demand.		Collected during the Fasli.		Remaining.		Subsequent collections up to 30th September 1861.		Remaining balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
<i>Land Revenue.</i>										
Permanently settled ..	5,04,844	2 10	3,63,597	9 1	1,41,246	9 9	1,41,246	9 9	..	..
Not permanently settled ..	15,79,943	1 6	12,43,099	7 3	3,36,843	10 3	2,75,749	10 1	61,094	0 2
	20,84,787	4 4	16,06,697	0 4	4,78,090	4 0	4,16,996	3 10	61,094	0 2
<i>Sundry sources of Revenue.</i>										
Abkarry ..	1,93,950	0 0	1,78,333	9 3	15,616	6 9	14,899	7 8	716	15 1
Moturpha ..	38,163	15 0	20,724	7 11	17,439	7 1	10,049	12 6	7,389	10 7
Stamp Revenue ..	97,606	5 0	97,606	5 0	....	..	....	..	..	..
	3,29,720	4 0	2,96,664	6 2	33,055	13 10	24,949	4 2	8,106	9 8
	24,14,507	8 4	19,03,361	6 6	5,11,146	1 10	4,41,945	8 0	69,200	9 10
<i>Extra Revenue.</i>										
Land ..	18,445	14 0	14,575	8 10	3,870	5 2	1,871	10 2	1,998	11 0
Sundry items ..	1,974	3 10	1,949	1 8	25	2 2	23	6 8	1 11	6
	20,420	1 10	16,524	10 6	3,895	7 4	1,895	0 10	2,000	6 6
<i>Interest Account.</i>										
Land ..	305	0 8	276	8 8	28	8 0	....	..	28	8 0
Sundry items ..	376	0 7	....	..	376	0 7	....	..	376	3 0
	681	1 3	276	8 8	404	8 7	....	..	404	8 7
Total...	24,35,608	11 5	19,20,162	9 8	5,15,446	1 9	4,43,840	8 10	71,605	8 11

NOT PERMANENTLY SETTLED.—78. The heavy arrears appearing under the head of "Not permanently settled" as outstanding at the close of the Fasli, have since been very largely reduced. My position with respect to these arrears has already been described in my letter of the 11th July 1861, No. 152; and it will now be more than ever apparent to the Board that to have urged the collection more than was done during the earlier part of the year would have been impolitic, if not absolutely cruel. By the exercise of a little timely patience and forbearance, I have now been enabled without resorting to any great extent to coercive measures, to reduce the balance to Rupees 61,094-0-2, plus Rupees 10,511-8-9 outstanding under other heads.

ARREARS OF LAND REVENUE—79. In the subjoined statement are exhibited the arrears of Land Revenue from Fasli 1259 to Fasli 1269, both inclusive, the subsequent collections, and outstanding balances.

Fasli.	Arrears outstanding at the beginning of Fasli 1270.			Collected and remitted in Fasli 1270.				Remaining.		Since collected up to 30th September 1861.		Remaining balance.			
	RS.	A. P.	RS.	Collected.	Remitted.	Total.		RS.	P.	RS.	A. P.	Recoverable.	Doubtful.	Irrecoverable.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1259.....	36	6 9	...	...	...	...	...	36	6 9	...	...	...	...	36	0 0
1260.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1261.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1262.....	38	12 4	...	...	...	...	...	38	12 4	...	...	...	...	...	...
1263.....	16	2 10	...	...	...	...	...	...	...	...	...	...	...	...	...
1264.....	70	9 2	...	...	...	...	...	6	4 7	...	...	...	...	...	...
1265.....	431	11 11	...	...	...	...	...	58	5 2	...	...	...	...	...	...
1266.....	199	12 1	...	...	...	...	...	224	8 5	...	...	...	...	...	...
1267.....	1,057	13 1	...	...	...	...	...	156	10 11	...	...	...	...	...	...
1268.....	1,478	7 6	...	...	...	...	...	505	6 0	...	...	...	...	...	...
1269.....	2,58,023	15 8	...	...	...	...	...	900	14 2	...	...	...	...	...	...
Total..	2,61,353	11 4	2,47,168	9 4	837	0 8	2,48,005	10 0	13,348	1 4	3,537	0 8	79	1 1	9,811 0 8

80. The outstanding arrears shown as Recoverable in column 8 of the foregoing statement call for explanation. Of these, an item of Rupees 6-4-7 is due on land attached in satisfaction of Judgment debts, and can only be realized after sale of the land. Rupees 203-11-1 are due by one Mr. Loverly. This item is noticed in paragraph 56 of my last report. No offer having been made up to this time, I shall now direct that the materials be sold and the proceeds credited to the arrears. Any balance that may still remain, I shall solicit the Board's permission to write off in my next report.

81. Of the remaining arrears, most are due on lands attached in satisfaction of Civil decrees, and will be recovered as the lands are sold; whilst the others stand over pending the settlement of boundary disputes between Ayen villages. The adjustment of such items may at once be made by debiting one or other of the litigant villages with the arrear, leaving the boundary question to be dealt with on its own merits.

82. The items in column 9 are, the Board will observe, retained in the accounts pending the settlement of boundary disputes between this and adjoining Collectorate, and between Zemindary and Ayen villages.

83. The arrears shown in column 10 having been ascertained to be Irrecoverable, owing to various causes, I beg to request permission to write them off in my account. The following abstract shows these arrears in detail:—

	Fasli 1259.			Fasli 1262.			Fasli 1264.			Fasli 1265.			Fasli 1266.			Fasli 1267.			Fasli 1268.			Total.		
	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.
Assessment of land, the subject of a boundary dispute, the assessment having been credited to accounts of both the disputant villages.....	36	6	9	38	12	4	40	3	11	2	15	4	54	5	7	35	6	7	116	14	11	325	1	5
Jodi on Inam lands resumed on default of payment of the same by their respective holders.....																			20	14	8	20	14	8
Jodi fixed on service Inam, but remitted by reason of the Inams being inadequate for the services.....																			10	13	3	10	13	3
Amount of assessment erroneously charged on rentfree Inams.....																			6	7	2	6	7	2
Dasabandham quota improperly carried to the Government credit.....																			34	7	3	34	7	3
Assessment of a piece of ground occupied by a hut and small garden formerly owned by a Mrs. Walker, who is now not forthcoming.....																			4	1	3	4	1	3
Water tax improperly charged on land irrigated by private tanks.....																								
Assessment erroneously charged on cattle stand land.....													2	13	6				51	11	5	54	8	11
Tax improperly charged on trees held on Pattikat tenure.....													26	6	11	49	1	1	2	10	0	2	10	0
Assessment charged by mistake on waste lands.....																			50	0	0	125	8	0
Second crop assessment improperly charged.....																			34	7	0	34	7	0
Jodi on Service Inam lands rendered uncultivable by inundation.....																			3	2	11	3	2	11
Jodi on Inam lands taken up for public roads.....																			38	2	9	38	2	9
Assessment charged by mistake on Ayen lands appropriated for Railway and brick-fields.....										7	14	0	7	14	0	9	13	6	9	13	6	45	4	6
Assessment charged by mistake on Ayen lands taken up for public roads.....																			4	11	9	4	11	9
Jodi on Kattubadi Inam lands relinquished.....																			2	1	2	2	1	2
Jodi on Kattubadi and other Inam lands to be resumed, their holders having absconded without leaving any assets.....													4	15	11	4	15	8				9	15	7
Jodi on Inam lands rendered unfit for cultivation.....																14	4	6	2	10	0	16	14	6
Assessment due by Ryots who have died leaving no heirs or assets.....																			2	1	0	2	1	0
Assessments due by Ryots who have absconded.....																			109	1	6	109	1	6
Assessment due by indigent Ryots.....													3	3	4	18	1	8	110	12	3	132	1	3
Second crop assessment erroneously charged on two crop Inam lands.....													0	2	4				147	0	9	147	3	1
																1	3	10	1	3	10	2	7	8
	36	6	9	38	12	4	48	1	11	10	15	8	96	10	10	132	15	1	768	4	11	1,132	3	6

SETTLEMENT REPORT OF

84. The arrears of Moturpha outstanding at the beginning of the Fasli, and subsequent collections will be found particularized in the following table :—

Fasli.	Arrears outstanding at the beginning of Fasli 1276.		Collected and remitted in Fasli 1270.								Remaining.	Since collected up to 30th September 1861.	Remaining balance.							
			Collected.		Remitted.		Total.		Recoverable.				Doubtful.		Irrecoverable.		Total.			
1	2		3		4		5		6		7	8		9		10		11		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1267	99	10 7	27	15 3	43	14 5	71	13 8	27	12 11	..	..	..	..	..	..	27	12 11	27	12 11
1268	888	0 4	145	1 9	...	...	145	1 9	242	14 7	18	3 11	169	4 10	..	..	55	5 10	224	10 8
1269	12,315	1 5	11,583	6 11	...	...	11,583	6 11	731	10 6	244	1 3	487	9 3	..	..	...	...	487	9 3
Total.	12,802	12 4	11,750	7 11	43	14 5	11,800	6 4	1,002	6 0	262	5 2	656	14 1	...	...	83	2 9	740	0 10

85. The items shown in column 8 are for the most part made up of dues for Faslis 1268 and 1269 embezzled by the Monigars of Wallajapet, and remain therefore on account pending the result of the trial. The arrears in column 10 outstanding since Fasli 1267, and amounting to Rupees 83-2-9, I request sanction to write off. The particulars are as follow :—

	Fasli 1267.			Fasli 1268.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Amount improperly included in the accounts under the head of Devatanam ceremony.....	..	..	..	6	0	3	6	0	3
Tax erroneously charged on a person for a trade not carried on by him.....	..	..	..	0	15	9	0	15	9
Tax due from rate payers deceased without heirs and assets.	..	..	..	3	9	2	3	9	2
Do. from absconded do. do.	27	12	11	44	12	8	72	9	7
Total...	27	12	11	55	5	10	83	2	9

86. The Demand, Collection, and Balance of arrears in the items of Sevoy Jama and Interest are given in the subjoined statement :—

ITEMS.	Balance at the beginning of Fasli 1270. — Vide Statement No. 13.			Collected and remitted during the Fasli.						Remaining.	Since collected up to September 1861.	Remaining balance.																		
				Collected.			Remitted.					Total.	Recoverable.	Doubtful.	Irrecoverable.	Total.														
1	2			3			4			5			6			7			8			9			10			11		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sevoy Jama.	4,127	15	6	2,467	14	4	60	0	6	2,527	14	10	1,600	0	8	200	4	11	1,321	15	9	..	..	..	77	12	0	1,399	11	9
Interest, ..	2,568	12	6	2	11	9	..	..	..	2	11	9	2,566	0	9	..	..	..	2,566	0	9	..	..	..	..	..	..	2,566	0	9
Total...	6,696	12	0	2,470	10	1	60	0	6	2,530	10	7	4,166	1	5	200	4	11	3,888	0	6	..	..	..	77	12	0	3,965	12	6

87. Measures have been taken for the prompt realization of the sums shown in column 8. Of the arrears of interest, the greater part is due by the Kalahastri and Karvetinagar Zemindars. The arrears shown in column 10 being irrecoverable, I request sanction to write off the amount, viz., Rupees 77-12-0. The particulars are these—

ITEMS.	Fasli 1266.			Fasli 1267.			Fasli 1268.			Total.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Assessment charged on Ayen lands and brought to account under Land Revenue, being also credited to Sévoy Jama by the mistake of Curnum.....	...	...	...	...	...	...	20	15	6	20	15	6
Amount payable to servants appointed, <i>vice</i> others dismissed, and incorrectly included in the accounts.	...	...	...	...	...	...	16	0	0	16	0	0
Amount due by deceased Ryots .....	...	...	...	2	4	1	1	0	5	3	4	6
Do. by absconded do. ....	...	...	...	3	12	4	5	5	8	9	2	0
Do. by indigent do.	2	2	3	1	9	11	24	9	10	28	6	0
Total	2	2	3	7	10	4	67	15	5	77	12	0

88. During my Jamabandy tour, the old arrears came under close scrutiny, and have now been carefully re-arranged, with reference to the information then obtained, under the heads of Recoverable, Doubtful and Irrecoverable. It occasionally happens that Ryots for want of small change, or through inadvertence or some other cause, pay more than the Pattah demand. These small excess payments accumulate, and not being reclaimed at the time, are not unfrequently placed on the Taluk accounts to the credit of Irrecoverable balances. This objectionable practice came to my notice during the inquiry I have been just speaking of, and has, of course, been slipped; but some claims for refund of such petty sums already carried to account, and improperly credited to the Irrecoverable balances having been made, the account will have to be sifted afresh in detail, in view to a special statement of adjustment being placed before the Board hereafter.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN COLLECTING REVENUE.—89. The extent to which coercive measures have been employed in the collection of revenue, may be gathered from Enclosure A of Statement No. 13. I subjoin an Abstract in illustration, more particularly of my remarks in paragraph 78.

	Process issued.			Estimated amount of property attached.	Property sold.	
	Number of Villages.	Number of Ryots.	Amount of Arrears.		Estimated value.	Safe proceeds.
1	2	3	4	5	6	7
Collector's Division...	387	2,761	10,384	2,963	43	42
Sub-Collector's do.....	295	5,619	19,069	1,357	41	54
	682	8,380	29,453	4,320	84	96

CHARGES.—90. Statement No. 14 exhibits the particulars of gross collections and charges of the District for the past Fasli, arranged under each head of Revenue, as prescribed in the Board's Circular, dated 17th June 1861, No. 3,140. The charges under Land Revenue are 8 per cent. on the

gross collections, or one per cent. higher than in the previous Fasli. This is a natural result of the fall in the Land Revenue.

STAMP.—91. The large increase in the Stamp Revenue, the abolition of the post of Darogah, the appointment of salaried Vendors at Court stations on salaries rated on the smaller sales of preceding years, will fully explain the decrease of $10\frac{1}{2}$ per cent. in the charges incurred in working the new Stamp Act.

VILLAGE AND TALUK ACCOUNTS.—92. The new village accounts are in general use throughout the District. I am not prepared to say that the system is in perfect operation in all its details, but there is progression in the desired direction; and the Curnums will at length find themselves in the new grooves. With our establishments, as now constituted, very much more must be accepted, and the question is whether, in these accounts, we have all the checks of the old system. As it is, all was done that could be done, and the accounts of some twenty villages in each Taluk taken at random, were examined during my Jamabandy tour. With a mass of detail that taxed my establishment to their utmost, the inquiry could go little deeper than on inspection of accounts sufficient to satisfy me that the columns were being filled in by the Curnums, and the system to outward appearance adopted. The inspection and verification of the accounts of a village, consisting as do ours, of an infinity of petty holdings, would give the best Goisastah in my office employment for full three days. To establish the absolute accuracy of these accounts in all detail, it would in the first place be necessary to compare the Field Registers with the Adangal

* Dated 21st September 1861,
No. 236.

of a particular Fasli in the manner explained in my report* on the progress made in the preparation of Register A. The Adangal of a particular Fasli having been thus verified, it would then have to be compared with the Adangal prepared for the Jamabandy and with this last and the Pattahs should then be collated the monthly cultivation Form No. 1, and Stalavari account No. 5. The other village accounts would have to be subjected to simultaneous scrutiny.

LAND ACQUIRED BY PUBLIC SERVANTS.—93. No lands have been acquired by public servants during the Fasli reported upon.

REMARKS ON THE CONDUCT OF SUBORDINATES.—94. To my subordinates, covenanted and uncovenanted, I desire to express my acknowledgments for the cordial and valuable assistance they have rendered me on all occasions. I regret the loss of Mr. Leman's services, and the cause which has deprived me of them. Of the Deputy Collectors, Mr. Locke and M. Narasimha Pantulu, I have already had occasion to make most favorable mention. They continue to deserve my confidence and unqualified approbation. My Sheristadar has fully realized the high expectations I had formed of him. The Government have nowhere, I am sure, a more industrious and conscientious servant than C. Purushottama Rau. The other ministerial servants of my office have had heavy work, and have performed it cheerfully and well. With the exception of the Tahsildars of Palmaner and Polur (recently degraded) the others have given me satisfaction.

NORRIL ARCOT, CHITTOOR,
21st October 1861.

(Signed) J. D. ROBINSON,
Collector.

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(Signed) J. D. ROBINSON,

Collector.

SUB-COLLECTORATE.

I have the honor to submit my report on the Annual Revenue Settlement of the Sub-division for Fasli 1270.

1. Consequent on the re-arrangement of the Taluk and District boundaries, the number of the Taluks composing the Sub-division has been reduced from five to four. A hundred and fifty-nine villages have also been transferred from South Arcot and incorporated with this division. By these means, the extent of all the Taluks under my charge, with the exception of Vellore, has been greatly increased.

2. The Jamabundy was commenced on the 15th January, and completed on the 30th April.

Arcot 25 days.
Vellore 19 days.
Wandawash 33 days.
Polur 5 days.

The number of days I was engaged in the settlement of each Taluk is given in the margin.* Every Taluk was settled at its Cusbah with the exception of Polur, which, in consequence of Cholera having broken out at the Cusbah, was settled at the village of Vellore about ten miles distant therefrom. The number of villages contained in each Taluk under the new arrangement is as follows :—

Taluks.	Number of villages.	Difference as compared with former number.
Wandawash... ..	424	193
Arcot.. .. .	354	211
Polur	226	28
Vellore	199	...

3. Two villages in the Arcot Taluk named "Seninnellur" and "Valuvanur," which were formerly held on Shrotriam tenure and were resumed some years ago, have now been restored to the heirs of their last holders. This raises the number of Shrotria villages in the Sub-division from eleven to thirteen.

Taluks.	Measures.	Inches.	Tenths.
Arcot.....	25	7	..
Vellore.....	32	1	9
Wandawash.....	66	4	2
Polur.....	54	3	6
	179	..	7

SEASONS.—4. There can be no question that the season of Fasli 1270 was a very unfavorable one, no less in the Sub-Division, than in the other parts of the District. Although rain fell to the extent noted in the margin, the fall was partial, insufficient, and unseasonable; consequently the tanks of many villages were badly supplied; no freshes came down the Palar or Cheyur rivers, and the two largest tanks in the Sub-division, viz., the "Mamundur"

and "Chedperi" tanks received only seven and four months' supply respectively, although the former is capable of holding water sufficient for eighteen, and the latter for eight months. In short, the drought of the preceding Fasli continued with but little abatement in this. This caused a considerable extent of land to be relinquished, and a large portion of what was retained by the Ryots to be left uncultivated; while on the lands that were ploughed and sown, the crops either perished entirely, or were deficient in quantity and inferior in quality. The yield generally did not much exceed one-fourth of an average crop. The want of water in several villages extended even to wells, and the lands under them suffered considerably. The extent to which this disastrous condition of affairs prevailed will be best understood by a reference to the subjoined Statement :—

NORTH ARCOT.

25

	Lands relinquished.		Lands left waste.		Chickad Paldi.		Stallakamm.		Pani Boot.		Boga Mashie.		Shari.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arcot.....	2,346	3,288 5 3	6,486	10,227 13 6												
	328	1,826 8 1	4,076	20,119 15 0												
Vellore.....	2,674	5,114 13 4	10,562	30,347 12 6	3,288 4 7		462 3 4		17 12 7		656 8 3		13,228 8 6		53,115 15 1	
	979	1,578 0 11	2,328	3,637 9 0												
Wandawash...	136	894 5 10	1,401	8,948 2 11												
	1,115	2,472 6 9	3,729	12,615 11 11	2,984 14 0		494 0 0		0 0 0		553 5 9		3,978 6 2		23,098 12 5	
Polur.....	9,027	12,577 0 1	12,733	17,952 7 10												
	753	4,313 12 1	2,857	16,078 15 8												
Total.....	9,780	16,890 12 2	15,590	34,031 7 6	1,935 12 2		1,068 11 6		0 0 0		69 4 0		11,093 0 5		65,088 15 9	
	2,065	2,544 15 5	2,789	3,624 12 1												
Total.....	751	3,929 0 5	3,935	19,743 9 2												
	2,816	6,473 15 10	6,724	23,368 5 3	1,043 6 8		3,279 10 3		6 14 6		74 4 0		11,061 11 8		45,308 4 2	
Total.....	14,417	19,988 5 8	24,336	35,472 10 5												
	1,968	10,963 10 5	12,369	64,890 10 9												
Total..	16,385	30,952 0 1	36,605	1,00,363 5 2	9,252 5 5		5,304 9 1		24 11 1		1,353 6 0		39,361 10 9		1,86,611 15 7	

5. As the accounts received from the Taluks do not show the gross amount of "Chickud Pooldi" Stallakammi, and Puniboodty, only the amounts actually remitted under those heads are entered in the above Statement. Neither is there any account which shows the real extent of the loss from Punjab Shavi, or from a deficiency of produce; but the falling off on both these accounts in the aggregate cannot amount to much less than $\frac{1}{4}$ of the produce of an ordinary season. Although all the dry crops suffered more or less, there was almost a total failure in Gingelly and Indigo.

6. Under these circumstances, as the Ryots were in great distress, and as many of them were much impoverished from having been made to pay the Government demand* on waste and Shavi lands in the previous Fasli, it became necessary to grant remissions liberally in order to save them from utter ruin.

* Rupees 55,442.

7. The deficiency in the harvest, before referred to, prevented the Ryots, especially in the Polur and Wandawash Taluks, from deriving that benefit from the high price of grain which they would otherwise have experienced. Indeed the produce of their lands was in numerous instances so scanty as barely to suffice for their subsistence; and in some parts of the Polur Taluk many persons were reported to me for some time to have had nothing but vegetables to live upon. With these facts before me, I was not surprised to find myself every where assailed with entreaties for full remission. I did not however grant it indiscriminately in all the Taluks, or in all cases. In the Taluks of Arcot and Vellore, where the distress was comparatively less severe, I declined to allow any remission on dry waste, or on account of dry fallow land, or dry Shavi; the assessment on the two former of which heads (there being no account for dry "shavi") is probably no less than Rupees 20,000. With regard to wet shavi and wet lands left waste from want of water, remission was granted fully, or in part, according as the circumstance of each case rendered the former, or the latter course necessary.

8. The remissions granted under all heads exclusive of "Merah" and "Dasabundum" are particularized below:—

Taluks.	Gross Punjab and Nunjah waste.		Chickad, Puldi, Stallakammi and Boga Nasti.		Total.		Waste including the items in Column 3 remitted.		Waste charged.		Gross Shavi.		Shavi remitted.		Shavi charged.	
1	2		3		4		5		6		7		8		9	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arcot.....	30,347	12 6	4,407	0 2	34,754	12 8	21,953	3 6	12,801	9 2	13,246	5 1	10,932	0 4	2,314	4 9
Vellore...	12,615	11 11	4,032	3 9	16,647	15 8	11,908	8 4	4,739	7 4	3,978	6 2	3,432	1 0	545	10 2
Wandawash.	34,031	7 6	3,073	17 8	37,105	3 2	26,262	6 4	10,842	12 10	11,093	0 5	9,068	1 0	2,024	15 5
Polur.....	23,968	5 3	4,397	4 11	27,765	10 2	23,810	6 6	3,955	3 8	11,063	10 2	8,713	0 10	2,355	9 4
Total..	1,00,363	5 2	15,910	4 6	1,16,273	9 8	83,934	8 8	32,339	1 0	39,386	5 10	32,145	14 2	7,240	7 3

From this Statement, it will be observed that the total amount of remission granted exclusive of "Merah," and "Dasabundum" was Rupees 1,16,080-6-10, or Rupees 1,07,648-10-5 in excess of Fasli 1269, when the remission granted was only Rupees 8,431-12-5. The per centage of remission is 74 per cent.

9. In the sanitary condition of the Sub-division there is nothing calling for particular remark, neither Fever, or Small-pox were prevalent, but Cholera showed itself in the Arcot and Pluro Taluks, and the deaths from this cause amounted to 463. The deaths among cattle were 1,052.

Items.	Commutation price per Madras Garce.	Price of Fasli 1270.	Increase over Fasli 1269.
Paddy.....	89	147	35
Cholum.....	72	177	16
Cumbu.....		182	37
Gram.....		233	28
Raggy.....		190	34
Varagu.....		121	0

10. The average prices of the different sorts of grain during the Fasli under review are given in the margin; and it will be seen that in comparison with the commutation rates, and the previous Fasli, they were exceedingly high. This caused much distress to the great body of the people, although a source of profit to such Ryots as had surplus produce to dispose of.

11. With regard to "Adangul Azmaish," no village was examined before the Settlement, though, during its progress, examination was made of a few, the correctness of whose accounts there appeared to be cause to doubt. The result showed only two instances of fraud affecting the public revenue, and both to a very trifling amount. With these exceptions the only irregularities brought to light were attributable to carelessness, and consisted of the entry of ploughed land under the head of "waste," and of waste land under the head of "cultivated."

12. It will be seen from the annexed Statement that the extent of land newly taken up was acres 17,693, while that relinquished was acres 16,385. The excess of land in occupancy in the present, over the preceding Fasli, is therefore acres 1,308.

Items.	Fasli 1270.				Remarks.
	Acres.	Assessment.			
		Rs.	A.	P.	
Ryots holding... ..	2,91,751	9,11,178	4	1	
Lands given up... ..	16,385	30,952	0	1	
Remainder... ..	2,75,366	8,80,226	4	0	
Lands taken up... ..	17,693	36,777	12	3	
Total holding... ..	2,93,059	9,17,004	0	3	
Fasaljasti... ..	.....	5,108	6	5	
Tirvajasti... ..	.....	5,899	11	8	
Total... ..	2,93,059	9,28,012	2	4	
Waste remitted.	20,285	68,024	4	2	
Remainder... ..	2,72,774	8,59,987	14	2	
Remission on account of Shavi, Merah,* &c; ... ..	.....	98,193	10	0	* above 59,110 Rupees.
Remainder... ..	.....	7,61,794	4	2	

13. The net demand on land cultivated is Rupees 7,61,794-4-2. To this sum the Revenue from extra Sources being added, the total demand under all heads will amount to Rupees 8,27,024-7-1 as particularized below, and compared with the previous Fasli:—

SETTLEMENT REPORT OF NORTH ARCOT.

Items.		Fasli 1269.		Fasli 1270.		Comparison.	
		RS.	A. P.	RS.	A. P.	Increase.	Decrease.
Sundry Sources.	Land Revenue...	8,70,210	11 3	7,61,794	4 2	...	1,08,416
	Inam Quit-rent ...	...	...	1,850	14 0	1,850	...
	Revenue from Malayalam or Hill villages ...	1,448	5 6	1,411	5 6	...	37
	Inam Jodi... ..	1,841	7 10	1,581	12 5	...	260
	Inam Bogajasti... ..	747	0 5	257	12 1	...	489
	Kaval Kandyem ...	474	5 11	404	12 5	...	70
	Ready money allowance to village servants ...	544	1 5	465	3 3	...	79
	Tope Adayem... ..	11,974	1 0	12,073	1 1	99	...
	Tank Fishery... ..	3,622	2 11	6,238	6 4	2,616	...
	Vedapuri Vardane... ..	2	10 0	2	10 0	...	...
	Moturpha... ..	16,817	6 5	15,151	4 5	...	1,666
	Road Fund	17,539	5 7	15,841	12 8	...	1,697
	Shotriem Jodi	6,515	8 9	6,872	14 2	357	...
	Sivoi Jama... ..	7,819	3 10	3,078	6 7	...	4,741
		9,39,556	6 10	8,27,024	7 1	4,922	1,17,455
							4,922
						Net... ..	1,12,533

14. The decrease of Rupees 1,12,533 is fully accounted for by the large remissions rendered necessary by the state of the season.

15. The falling off of Rupees 1,666 in the Moturpha Revenue was occasioned chiefly by the payers of that tax being assessed to the Income tax.

16. The extent of Sugar-cane cultivation was acres.593, assessed at Rupees 3,927, or acres 48, assessed at Rupees 315 below the previous Fasli.

17. The extent of land cultivated with cotton was acres 12, bearing an assessment of Rupees 27, or acres 3, assessed at Rupees 6 in excess of the cultivation in Fasli 1269.

18. There was an improvement in the extent of Indigo cultivation which rose from acres 1,818, assessed at Rupees 3,776 in Fasli 1269, to acres 2,200, assessed at Rupees 4,368 in the current Fasli.

19. The number of land Puttahs distributed was 69,007, owing to the great alterations rendered necessary in these documents by the state of the season, nothing could be done towards introducing the system of permanent Puttahs.

20. I had great reason to be dissatisfied with the manner in which the village accounts were kept, as I found that when the Curnums came to the Taluk Kacheris to prepare their settlement accounts, the monthly cultivation and "Adangul" accounts were often several months in arrear. Means will be taken to prevent these irregularities in future.

21. The requisite information regarding the "old arrears" having been already furnished in the statement which accompanied my Telugu Memorandum to your address of the 2nd ultimo, no further remarks on the subject appear to be called for here.

22. I have had reason to be satisfied with the manner in which all my Tahsildars have conducted their duties. Owing to the very unfavorable state of the season, the duties devolving on my Serishtadar, Chitambara Mudali, were more than usually important, and I found him of great assistance to me in conducting the settlement. During the past year, he has had extensive opportunities for enlarging his revenue experience, of these he has not failed to take the fullest advantage, and he is now without doubt in respect of integrity, knowledge of business, and general intelligence, a very valuable public servant.

(Signed) W. T. BLAIR, Sub-Collector.

NORTH ARCOT, NELLORE,

(True Copy.)

9th October 1861.

(Signed) J. D. ROBINSON, Collector.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

1. I have the honor to submit the usual Report on the Settlement of the Fasil just expired, with the prescribed Statements annexed. I have not thought it necessary to repeat in the Report such Statements as the Price list, which require no explanation.

I. VILLAGES*AT WHICH THE SETTLEMENT WAS MADE.—2. As a rule, as shown in Statement No. 1, the Settlement of each Taluk was conducted in its Kusba. In Ellavanasur Trivananellur was selected as more central, and in Tindevanum, for the convenience of the villages recently added from Chetput, part of the operations were carried on in Gingee.

II. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES, WITH REMARKS ON THE NUMBER OF PATAHs THAT MAY NOT HAVE BEEN RENEWED.—3. The tenures of various villages, as shown in Column 3 of Statement No. 1, remain unaltered with one trifling exception. This is an increase of two villages under the head of Ryotwar, and a corresponding decrease of Amany, arising from the transfer from the latter to the former of the two Chékady Jaghire villages in Trinomalay. This is usually done when they have produced no wet crops.

4. The form of Pattah adopted this year has been that proposed by Mr. McDonell, and approved by the Board under dates 23rd May, and 16th August 1860. As this is the first occasion on which permanent Pattahs have been issued, I have been unable to form any than an *a priori* opinion on the result of the change.

III. SEASON AND SANITARY STATE OF THE DISTRICT.—5. The season under report must be set down as unfavorable to agriculture, though its sanitary characteristics have been satisfactory. In

	No. of persons Vaccinated.
In 1269	9,344
„ 1270	8,078
Decrease	1,766

December, and again in April, cholera showed itself in some localities, but it was confined to a few villages, and fatal cases were rare. The cattle seem to have been free from murrain or any other contagious disease. The Vaccination Returns, though less than in the previous season, are quite satisfactory.

6. To agriculture, the season was most unpropitious. The slight showers of July were of some assistance to the Kambu crops, but the fall in August and September was quite insufficient to sustain the dry crops, or induce the commencement of wet cultivation. Only in October was there any abundant downfall. The light occasional showers of November and December were confined to the southern and eastern Taluks, and even there were of no material benefit. Moderate freshes appeared in the principal rivers up to the end of October, but subsequently this supply almost entirely failed.

7. These unfavorable considerations constrained me, as the Board are aware, to apply* for leave to grant remissions under certain restrictions, which will be found detailed below in paragraph 17.

* To Board 19th March 1861,
No. 46.

IV. RYOTS' HOLDINGS.—8. Enclosure B. of No. 3, quoted below, shows the extent of the holdings in Ryotwar villages. In calculating the entries, Tirwah and Fasil Jasti have not been taken into account. The item "Waste charged" includes the sum of Rupees 12,283, the assessment on

portions of fields which was remitted, and which appears under the head of Remissions in column 3, Statement 4. The actual waste charged amounted only to Rupees 71,174.

Items.	Extent.	Assessment.	
		RS.	
1. Holdings of previous year.....	983,299	29,22,876	
2. Lands given up.....	139,957	3,81,672	
Remainder...	843,342	25,41,204	1269 ... 983,299 29,20,891
3. Lands taken up.....	116,619	2,35,562	1270 ... 913,615 26,64,510
Total Holdings...	959,961	27,76,766	
4. Waste remitted.....	46,346	1,12,256	Decrease... 69,684 2,56,381
Remainder...	913,615	26,64,510	
<i>Particulars of the above.</i>			
Actual cultivation.....	877,698	25,81,053	
Waste charged.....	35,917	83,457	

9. As compared with Fasli 1269, there is a decrease of acres 69,684, or Rupees 2,56,381.

	Acres.	Rs.
Loss by A...	34,180	1,01,463
Do. B...	...	74,976
Do. C...	46,346	1,10,271
Total...	80,476	2,86,710
Gain by increased cultivation ...	10,792	30,329
Net decrease ...	69,684	2,56,381

* Land given up	Deduct.	
	A. 101,463	
	B. 74,976	
	176,439	
	205,233	

Land taken up ...	...	2,35,562
Deduct the above ...	...	2,05,233

Increased cultivation	30,329
---------------------------	-----	--------

	A. in No. 3.	
	PUNJAH.	
1269 ...	733,738	14,38,735
1270 ...	683,447	12,81,545
Decrease...	50,291	1,57,190

Loss by A.	...	21,697	31,527
Do. B.	...	...	74,953
Do. C.	...	37,010	69,121
Total loss...	58,707	1,75,601	
Gain by increased cultivation ...	8,416	18,411	
Net decrease.....	50,291	1,57,190	

	NUNJAH.	
1269 ...	245,323	14,57,516
1270 ...	226,052	13,59,048
Decrease ...	19,271	98,468

Loss by A...	...	13,266	68,957
Do. C...	...	9,336	41,150
Total loss ...	21,602	1,10,107	
Gain by increase of cultivation ...	2,331	11,639	
Net decrease ...	19,271	98,468	

	GARDEN LAND.	
1269 ...	4,238	24,640
1270 ...	4,116	23,917
Decrease ...	122	723

Loss by A....	...	167	979
Do. B....	...	..	23
Total ...	167	1,002	
Gain by increase of cultivation ...	45	279	
Net decrease ...	122	723	

Total holdings...	959,961	27,76,766	
Cultivation ...	877,698	25,81,053	
Waste....	82,263	1,95,713	

Per centage....	8½	7	
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This decrease, as marginally noted, is due to the three following causes:—

A.—The transfer of 158 villages to North Arcot.

B.—The reduction of the Punjab assessment under orders of Government, dated 28th September 1859.

C.—Remissions on entire fields.

The loss owing to these three causes amounts to Rupees 2,86,710, from which we may deduct Rupees 30,329,* gained by increased cultivation as shown by a comparison of the items, "Lands given up," and "Lands taken up," after deducting the loss by A. and B. This would leave a net decrease of Rupees 2,56,381.

10. The preceding paragraph exhibits the falling off of the Land Revenue in the aggregate. Following the same course with regard to Punjab, Nunjah, and Garden land, separately, it is shown in the margin that there is a net decrease under each head of Rupees 1,57,190, 98,468 and 723, respectively.

11. A comparison of the waste and holdings shows that only 8½ per cent. on the extent, and 7 per cent. on the assessment remained uncultivated. The figures are shown in the margin.

12. Nearly half the total Nunjah cultivation received its supply of water from the four principal rivers, the Raghavayar channel, and the Vicravandy anicut. The following table exhibits the extent irrigated from each of these sources:—

No.	Source of Irrigation.	Extent.	Assessment.
1	Lower anicut.....	48,829	RS. 3,23,502
2	Vellar do.	15,631	86,824
3	Ponniar river.....	28,182	1,78,277
4	Guddelum do.....	5,234	44,401
5	Raghavayar channel.....	5,008	30,687
6	Vieravandy anicut.....	1,005	5,319
		103,889	6,69,010

FASIL JASTY.—13. The revenue derived from second crops shows a decrease of Rupees 16,783-8-0.

Deducting from this Rupees 3,571-2-4, the amount charged in 1269 on the villages transferred to North Arcot, there still remains a deficiency of Rupees 13,212-5-8. This must be ascribed to the insufficiency of the supply of water for a double crop. It is proper to add that of the total revenue derived from this source, the charge for second crops on registered double and doubtful of double crop land, amounted only to Rupees 25,582-8-7. The balance, or Rupees 5,834-8-2, was levied under the sixth rule quoted in paragraph 17, for raising a second crop on single crop land to the prejudice of land registered for two crops.

TIEWAH JASTY.—14. Under the head of water-tax on Dry lands converted into Wet and Garden, and for raising dry crops by the use of the public sources of irrigation, there appears an increase in the preceding year, amounting to Rupees 4,411-3-0; and that notwithstanding the loss to North Arcot of Rupees 2,503-7-10 by the transfer of villages. This increase is due to a larger extent of dry land having been brought under dry cultivation.

V. ACTUAL CULTIVATION.—15. The actual cultivation is shown in the margin to be less than that of the preceding year by acres 27,368, assessed at Rupees 1,68,401. The falling off in extent is owing to the loss of 158 villages. The still greater deficiency in revenue is accounted for by the reduction of the Punjab assessment.

VI. WASTE CHARGED AND REMITTED.—16. The particulars of waste remitted and charged are exhibited below, and the same details are given Taluk by Taluk in Enclosure C. of No. 3.

Description of Land.	Total waste.				Waste remitted.								Total.			Waste charged.		
	Extent.	Assessment.			Remissions granted on entire fields, as exhibited in Enclosure B. in No. 3.				Remissions granted on portions of fields left waste, as exhibited in Statement 4.									
					Extent.	Assessment.												
		RS.	A.	P.					RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Dry.....	66,153	1,17,167	5	2	37,010	69,121	6	2	5,542	5	7	74,663	11	9	42,503	9	5	
Wet.....	15,638	75,924	0	1	9,336	43,134	12	4	6,740	11	7	49,875	7	11	26,048	8	2	
Garden.....	472	2,622	0	6	..	..	..	..	..	..	..	..	..	..	2,622	0	6
Total..	82,263	1,95,713	5	9	46,346	1,12,256	2	6	12,283	1	2	1,24,539	3	8	71,174	2	1	

SETTLEMENT REPORT OF

VII. PARTICULARS OF REMISSIONS.—17. I have now to explain the precautionary rules laid down to control the grant of remissions. They may be briefly stated as follows:—

1st.—Full remission was granted on all Punjab holdings, when the whole field was left waste in consequence of the failure of rain.

2nd.—The whole tax on waste Nunjah land or withered crops, dependant on rain or on tanks fed solely by rain, was remitted.

3rd.—A discretionary remission of from one to three-quarters of the assessment was allowed on Nunjah waste or withered crops under the influence of springs, anicuts, or river channels.

4th.—On withered wet crops raised on Dry lands, the water tax as well as the assessment was remitted.

5th.—Kaul lands becoming liable to full assessment in Fasli 1270, and which had been left waste for want of water, were allowed remission on the holder agreeing to continue the occupation of the land, and to pay the full tax in Fasli 1271.

6th.—It was found that some Ryots, who had raised two crops on single crop land, had neglected the second cultivation of their double or doubtful of double crop land, or this second cultivation, if attempted, had failed. In such cases the half Tirwah, which should have been payable on the double crop land, was levied to an extent equivalent to half the assessment on so much of the single crop land as produced two crops.

18. The following table shows the amount of remissions under the several heads of (1) Occasional, (2) Fixed, (3) Deductions for the payment of Village servants.

No.	Items.	Fasli. 1269.	Fasli. 1270.	Decrease.
		RS.	RS.	RS.
1	Occasional.....	85,943	81,687	4,256
2	Fixed.....	1,30,088	1,28,831	1,257
3	Deductions for the payment of Village servants.....	2,12,338	1,94,549	17,789
	Total.....	4,28,369	4,05,067	23,302

In the first item there appears a decrease of Rupees 4,256. Really there has been an increase of remissions on portions of Punjab and Nunjah holdings waste, and on full fields of withered crops, amounting as shown in the margin to Rupees 72,787. But this has to be deducted from Rupees 77,043 lost by the reduction of the Punjab rates, but appearing last year under the head of Remissions. The net decrease is therefore Rupees 4,256 as shown above.

19. The decrease of fixed Remissions is attributable chiefly to the exclusion from the accounts of the Road Fund of the 158 transferred villages.

20. The Officers of the same villages have been paid in North Arcot this year, and this is the main cause of the diminution under the third head. It is also due, though in a less degree, to the decrease of the servants' salaries on a scale corresponding with the decrease of revenue.

VIII. PARTICULARS OF SUNDRY ITEMS.—21. The revenue under the head of Sundry items

	RS.	A.	P.
Remissions on portions of fields waste.....	12,283	1	2
Do. on withered crops.....	69,403	15	9
	81,687	0	11
In 1269, Punjab reduction.....	77,043	0	0
„ 1270, Portions of fields.....	12,283		
Savy.....	60,504		
	72,787	0	0
Net decrease.....	4,256	0	0

SOUTH ARCOT.

5

Statement No. 10, A.

	Rs.	A.	P.
1269...	29,800	15	10
1270...	26,272	8	9
Decrease	3,528	7	1

	Acres.	Rs.
1269.....	1,124	8,654
1270.....	470	1,551
Decrease ...	654	2,103

falls below that of the preceding year by Rupees 3,528-7-1; of this Rupees 734-8-3 were collected that year from the transferred North Arcot villages. The greater part of the remainder occurs in the item "Tree tax," a large number of trees having become unproductive.

AMANY.—22. The decrease in the item "Amany" is owing to the removal of the two Chekady Jaghire villages to the head of Ryotwar, as stated in paragraph 3.

IX. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—23. The cultivation of Sugar-cane and Cotton is on the increase; that of Indigo and Gingely oil; seeds was much impeded by the failure of rain in December. The fall in August seems to have given a considerable impulse to the cultivation of Ground-nut.

Products.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Sugar-cane.....	1,878	10,125	2,104	10,205	226	80	.....	.....
Cotton.....	33,198	75,201	34,911	78,107	1,713	2,906	.....	.....
Indigo.....	36,548	74,465	34,373	71,093	.....	.....	2,175	3,372
Gingely oil seed.	32,484	64,969	29,878	53,242	.....	.....	2,606	11,727
Ground-nut.....	2,987	6,476	8,451	18,226	5,464	11,750	.....	.....
Total...	107,095	2,31,236	109,717	2,30,873	7,403	14,736	4,781	15,099

X. GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PREVIOUS YEAR.—24. I shall now proceed to lay before the Board an abstract Statement showing the general result of the Land Revenue Settlement as compared with the preceding year.

No.	Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. A.	RS.	A. P.
1	Mootah.....	8,636	4 1	8,636	4 1	.....	.....	.....	.....
2	Ryotwar.....	27,08,854	15 11	24,59,876	0 2	.....	.....	2,48,978	15 9
3	Amany.....	3,467	12 1	1,475	15 0	.....	.....	1,991	13 1
4	Rent for one year.....	30,414	5 10	32,784	11 9	2,370	5 1	.....	.....
5	Shrotriem Jody, &c.....	18,655	2 8	18,362	13 7	.....	.....	292	5 1
	Total.....	27,70,028	8 7	25,21,135	12 7	2,370	5 11	2,51,263	1 11
	Net decrease...							2,48,892	12 0

The large loss appearing under the head of Ryotwar includes the revenue relinquished to North Arcot. The remainder amounting to Rupees 1,50,595-4-3, is caused by the remissions which I have been obliged to allow on waste and withered crops. Having explained in the 3rd paragraph of this Report about the difference in the third item, I did not consider it necessary to repeat it here. The enhanced value of the Kolamalay Jaghire of Munnargudy has brought about the increase under the fourth head, and the transfer to North Arcot of a Shrotriem village accounts for Rupees 275-0-11 out of the 292-5-1 appearing as decrease in the fifth item.

SETTLEMENT REPORT OF

XI. SUNDRY SOURCES OF REVENUE.—25. I shall now proceed to remark on the principal

ABKARRY.			
	RS.	A.	P.
1269 } 1270 }	1,35,300	0	0
MOTURPHA.			
1269	42,757	0	3
1270	41,161	0	11
Decrease...	1,595	15	4

Sources of Revenue other than Land Revenue. Abkarry requires no explanation, but there is a falling off under the head of Moturpha amounting to Rupees 1,595-15-4. Out of this Rupees 1,088-4-2 have been abandoned with the villages transferred to North Arcot, and Rupees 507-11-2 is part of the sum excused to persons who have become liable to Income tax—(*Vide* Board's Circular, No. 384, 12th September 1860.)

SALT.—26. In the item of Salt on the other hand we have the large increase of Rupees

	RS.	A.	P.
1270 ...	3,97,711	0	1
1269 ...	1,83,169	10	9
Increase...	2,14,541	5	4

2,14,541-5-4. This excess is distributed over all the pans, and there has been no occasion for any import from Madras. As shown in the succeeding table, both the Home and Inland consumption has been much greater than last year, and a far larger quantity has been available for exportation.

The extension of the manufacture, increased sales, and the enhancement of the price of Salt have brought about this satisfactory result; but the smallness of the stock in hand in 1859 should also be borne in mind.

Items	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Maunds.	Maunds.	Maunds.	Maunds.
Home consumption.....	112,997	134,406	21,409	...
Inland do.	47,899	198,709	150,810	...
Exportation by sea.....	...	3,000	3,000	...
Supplied to French Government.....	50,326	43,279	...	7,047
Total... ..	211,222	3,79,394	175,219	7,047
Net Increase...			168,172	Maunds.

27. In the fourth Statement of Salt transactions, the Board will observe that 7,526 Maunds, valued at Rupees 5,200-5-0, have been debited to wastage, making a percentage of 2 Mds., 5 C. on the quantity sold. I have the honor to request permission to strike this out of the accounts.

28. The stock in hand on the 1st July 1861, amounted to 5,40,973-34-13 Maunds, a quantity sufficient to cover the demand of eighteen months.

SEA CUSTOMS.—29. The item of Sea Customs is also increased owing, it would seem, to the reduction of the rates of duty under Act X of 1860. The ports of Cuddalore and Porto Novo, however, show a decrease in certain articles of export,

	RS.	A.	P.
1270	42,854	5	9
1269	34,845	6	7
Increase...	8,008	15	2

as Indigo, Ground-nut oil, and Raw Hides in the former, and Piece goods, Cotton, in the latter port. The importation of Spices from Penang and the Straits has also fallen off.

FRONTIER DUTIES.—30. The frontier duties exceed those of the previous year by Rupees

	RS.	A.	P.
1270	70,466	5	3
1269	66,565	9	5
Increase...	3,900	11	10

3,900-11-10, chiefly owing to increased exports by land of Indigo and Piece goods, and to the large importation, since the passing of Act X of 1860, of such articles as Wine and Spirits, Cocoanuts, Cotton Twist and Yarn. The exportation, like the cultivation, of Gingely oil seeds has been comparatively small, and there is a large decrease in the item of raw hides which are now exported free of duty.

STAMPS.—31. The introduction of the Stamp Act, together with the Limitation Clause of

	RS.	A.	P.
1270 ...	1,01,087	6	8
1269 ...	30,700	0	0
Increase...	70,387	6	8

Act XIV of 1859, has had the effect of raising the Stamp Revenue to Rupees 1,01,087-6-8, more than three times the amount realized in 1269.

XII. LAND REVENUE AND SUNDRY SOURCES IN COMPARISON WITH THE PREVIOUS YEAR.—32.

Statement No. 10. A. I have now to exhibit the total Revenue of the year under report as compared with the preceding Fasli. The result will be seen to be a net increase of Rupees 89,451-15-9.

No.	Items.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Land Revenue.....	27,70,028	8	7	25,21,135	12	7	...	...	...	2,48,892	12	0
2	Abkarry.....	1,35,300	0	0	1,35,300	0	0	...	...	...	...	...	...
3	Moturpha.....	42,757	0	3	41,161	0	11	...	...	...	1,595	15	4
4	Salt.....	1,83,169	10	9	3,97,711	0	1	2,14,541	5	4	...	...	...
5	Sea Customs.....	34,845	6	7	42,854	5	9	8,008	15	2	...	...	...
6	Frontier Customs... ..	66,565	9	5	70,466	5	3	3,900	11	10	...	...	...
7	Stamps.....	30,700	0	0	1,01,087	6	8	70,387	6	8	...	...	...
8	Extra Revenue... ..	21,443	0	5	17,419	0	5	...	...	...	4,024	0	0
9	Income Tax.....	...	...	...	47,126	4	1	47,126	4	1	...	...	...
	Total...	32,84,809	4	0	33,74,261	3	9	3,43,964	11	1	2,54,512	11	4
	Net increase....							89,451	15	9	...	...	...

Statement No. 9.

1692	.....	21,443	0	5
1270	.....	17,419	0	5
		4,204	0	0
	Decrease in extra			
	Land Revenue.....	5,769	14	8
	Increased extra Re-			
	venue in Sundry			
	Sources.....	1,628	1	7
	Interest.....	117	13	1
	Total increase..	1,745	14	8
	Net decrease..	4,024	0	0

XIII. REMARKS ON SEVOY JAMA AND INTEREST.—33. Under the head of Extra Revenue and Interest, there appears a net decrease of Rupees 4,024. Connected with the Sundry sources of Revenue, and especially in the items of "Penalties levied on unstamped deeds" and "Interest," there is an increase amounting to Rupees 1,745-14-8. But the Extra Land Revenue, owing to the falling off in the items of "Jungle Rents for fuel," and "Revenue fines," and to a large balance of "Village servants' allowances," previously unadjusted, having been brought to account in 1269, exhibits a deficiency to the amount of Rupees 5,769-14-8. Deducting from this the sum gained in the Sundry sources, the result is a net decrease of Rupees 4,024.

XIV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—34. The

Statement No. 11.				
	RS.	A.	P.	
1. Land Revenue...	30,243	1	3	
2. Moturpha	759	11	11	
3. Sevoy Jama....	2,233	4	2	
4. Abkarry.....	7,173	2	2	
5. Income tax	4,216	1	3	
Total...	44,621	4	9	

larized.

XV. DEMAND, COLLECTION AND BALANCE OF ARREARS.—35. The arrears on 1st July 1860 amounted to Rupees 2,35,028-8-3, of which Rupees 2,21,339-10-1 were collected in Fasli 1270, and 2,101-5-0 have been struck off as irrecoverable.

XVI. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, WITH AN ABSTRACT OF THE FASLIES AND HEADS OF REVENUE TO WHICH THEY BELONG.—36. The arrears out-

SETTLEMENT REPORT OF

standing on 1st July 1861, amount to Rupees 11,587-9-2, of which Rupees 314-11-6 more have been since realized. But there is still a balance of Rupees 11,272-13-8, out of which Rupees 2,265-1-9 are reported to be irrecoverable. After a careful scrutiny of the report, as I see no chance of these old arrears ever being recovered, I request that I may be allowed to write them off from the accounts. The following statement exhibits these arrears under their respective heads :—

Faslis.	Land Revenue arrear.		Sevoy Jama.		Moturpha.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1264.....	1	8 6	...	...	...	...	1	8 6
1265.....	30	1 7	43	9 1	4	10 7	78	5 3
1266.....	71	2 4	14	0 7	...	...	85	2 11
1267.....	23	10 8	29	2 7	...	...	52	13 3
1268.....	283	8 4	164	7 11	1	7 7	449	7 10
1269.....	1,413	2 1	153	3 9	31	6 2	1,597	12 0
Total.....	1,823	1 6	404	7 11	37	8 4	2,265	1 9

XVII. EXTENT TO WHICH THE COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—37. The marginal figures show the extent

Estimated value of the property attached.		Property actually sold.	
1269.	1270.	Real.....	Personal ...
10,414	10,321	2,230	1,145
17,136	11,686	448	398
		2,678	1,543
27,550	22,007		

to which coercive measures have been resorted to for the realization of the Revenue, as compared with the previous year.

XVIII CHARGES.—38. While the gross collections amount to Rupees 33,77,578-15-5, the disbursements have only been Rupees 3,11,313-3-4, leaving a surplus of Rupees 30,66,265-12-1. Thus the per centage of charges this year has been 9½, while that of last year was 8½. The subjoined table exhibits the various items of charges with the increase or decrease in each. Many items are necessarily so fluctuating as to require no notice; the others will be briefly explained.

No.	Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	Salary of Collectors.....	66,641	15 5	63,393	3 0	...	...	3,248	12 5
2	Huzur and District Establishments.....	1,17,768	13 10	90,894	0 5	...	...	26,874	13 5
3	Saderward.....	3,095	7 8	3,441	12 5	346	4 9	...	...
4	Extra Revenue.....	8,685	7 4	9,721	10 4	1,036	3 0	...	...
5	Tent Allowance.....	5,555	7 8	5,435	14 1	...	...	119	9 7
6	Medical Revenue charge.....	4,382	13 5	4,688	13 1	305	15 8	...	...
7	Law charges.....	46	7 5	0	4 0	...	...	46	3 5
8	Salt, Huzur and District Establishments.....	6,596	5 0	6,246	12 9	...	...	349	8 3
9	Do. Saderward.....	177	6 4	227	13 0	50	6 8	...	...
10	Do. Extra charges.....	5,010	11 7	8,735	6 6	3,724	10 11	...	...
11	Do. Manufactures' share.....	30,652	6 1	86,282	0 6	55,629	10 5	...	...
12	Sea Customs' Establishments.....	3,581	6 5	3,599	4 0	17	13 7	...	...
13	Do. Sa derward.....	59	9 8	78	1 1	18	7 5	...	...
14	Do. Extra charges.....	9	0 6	79	1 5	70	0 11	...	...
15	Do. Drawback.....	583	10 9	411	6 4	...	...	172	4 5
16	Sayer Establishments.....	8,378	11 0	7,595	1 8	...	...	783	9 4
17	Do. Saderward.....	143	0 0	156	0 0	13	0 0	...	...
18	Do. Extra charges.....	71	4 0	22	4 0	...	...	49	0 0
19	Stamp Commissions.....	1,589	3 10	1,839	11 10	250	8 0	...	...
20	Do. Establishments.....	...	...	168	0 0	168	0 0	...	...
21	Do. Refunds of duty.....	2,788	8 0	2,864	8 0	76	0 0	...	...
22	Income Tax Establishment.....	...	...	1,427	4 2	1,427	4 2	...	...

39. The decrease on account of Establishments is owing to the late reductions, the increase of Saderward in the different Departments to certain expenses for 1269 having been brought to account in 1270. The Medical Revenue charges have been raised by the appointment of a Dresser to the Head Assistant's office. The Extra Revenue charges show a net increase as detailed below :—

Add salary, Establishment, &c. of Deputy Collector in Inam Commission.....	3,559	3	9
Add for Establishment preparing the Settlement Registers of Chellambram and Munnargoody.....	2,318	0	1
Total increase.....	5,877	3	10
Deduct cost in 1269 of country paper for Village accounts, no such paper having been purchased in 1270.....	4,841	0	10
Net increase.....	1,036	3	0

40. The large manufacture of Salt has caused an outlay for covering heaps, amounting to Rupees 3,724-10-11, and an increased disbursement of Kudivaram to the manufacturer. The variation in the extra charges in the Sea Customs and Sayer Departments is due to the purchase of a scale for the former in 1270, and of weights for the latter in 1269. Consequent on the Establishment of Stamp Vendors at Court stations, there is an increase under the head of Stamp Commissions and Stamp Establishments.

XIX. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—41. The new system of Village accounts was partially introduced into this District in Fasli 1266; but the Curnums manifested not only a disinclination but an inability to prepare them on paper. The progress of the system was necessarily slow, but it is now in full operation. Form No. 1, exhibiting the monthly cultivation, has been found an effectual check on the Village servants. The Taluk accounts were fully introduced in Fasli 1268.

XX. LANDS ACQUIRED BY PUBLIC SERVANTS.—42. No lands have been purchased or otherwise acquired during the Fasli by any Uncovenanted Officer of the District.

	RS.	A.	P.	XXI. INCOME TAX.—43. The gross amount assessed is
Under Schedules 1 & 2..	40,747	14	0	Rupees 50,194-13-1, or deducting the sum remitted under the
" " 3 & 4..	9,446	15	1	head of Moturpha, Rupees 47,126-4-1. The sum realized up to
	50,194	13	1	31st August 1861 was Rupees 42,910-2-10, and the balance is in
Deduct on account of				course of collection.
Moturpha.....	3,068	9	0	
	47,126	4	1	

44. In submitting copy of the report of the Acting Sub-Collector, Mr. Tod, I have to express my high sense of the efficient manner in which the duties of the Sub-Collectorate have been performed by him, and the very active co-operation I have received in all matters connected with the general duties of the District.

45. The Head Assistant, Mr. P. P. Hutchins, by whom the settlement of the Taluks of Tindivanam and Trinomalay was conducted, has proved himself, as was expected, a very valuable public officer, not only in the performance of duties with which he was specially charged, but in others that from time to time have devolved on him.

46. I have also to thank Mr. A. R. Hutchins for the very efficient assistance he has invariably given me in the transaction of the general duties of the Huzur, as well as while in the absence of his brother he conducted those of the Head Assistant's office.

47. As the Board are aware, Deputy Collector Teroovenkata Charry was specially deputed by Government to carry out the settlement of the Chellumbram and Munnargoody Taluks. I have seen no reason to alter the favorable opinion expressed in my report of last year regarding this officer's ability and conduct.

SETTLEMENT REPORT OF

48. Although Mr. W. E. Underwood is no longer attached to this District, I must not omit to bring his name to the notice of the Board as an active, willing, and zealous officer, ever ready to undertake without hesitation the most irksome duty.

49. C. Kistnier (the Sheristadar) who accompanied Mr. Underwood during the settlement of Cullacoorchy Taluk, and was afterwards with him and myself during that of Ellavanasur,* is very painstaking and anxious to perform his duties to the best of his ability.

* Was also with Mr. Tod during the settlement of the Cuddalore Taluk.

(Signed) H. WOOD,
Collector.

SOUTH ARCOT, CUDDALORE,
10th October 1861.

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(Signed) H. WOOD,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit my Report upon the settlement of the two* Taluks comprising the Sub-division for the past Fasli 1270, together with the usual Statements numbered 1 to 10 giving detailed information on the subject.

* Verdachellum and Chel-
lumburum.

2. In accordance with your wish I settled the Cuddalore Taluk ; but as it forms no part of the Sub-division, I have not alluded to it in this report (the accounts having been forwarded direct to your office after settlement), and have only reported on the two Sub-division Taluks, one settled by myself and the other by the Deputy Collector Theroovencatacharry.

3. The distribution of Puttahs at Verdachellum commenced on the 8th April, and the settlement of both Taluks was concluded on the 12th May.

SEASON.—4. The season under review was unfavorable, great drought prevailed over the whole country, and before the Jummahbundy the necessary precaution was taken in acting up to the rules laid down by you for granting remission necessary to be made, due care being at the same time taken that the interest of Government will in no way be overlooked.

5. Having only joined the District at the beginning of February last, I did not observe personally the state of the season during the months when cultivation is carried on, but the information obtained by local inquiries, and the perusal of the periodical reports show that the season for agricultural purposes was a very bad one. The south-west monsoon during the months of June, July, and August nearly failed, and the earlier cultivation, such as Cumboo, Waragoo, and other dry grains, the staple food of the labouring classes, was materially checked, and the Nunjah cultivation could only be commenced in those spots where artificial irrigation was available. Although the cultivating season opened under such unfavorable auspices, the Ryots exerted themselves to the utmost, looking forward to the rains of the north-west monsoon ; this set in in September ; the fall of rain in this month was but partial and scanty. There was a good fall of rain in October ; little or no rain in November, when rain is absolutely required for standing crops. The fall in the subsequent months of December and January was partial and insufficient to meet their requirements.

6. Under these circumstances, the Punjab produce was unfavorable, and the crops of Nunjah lands under tanks dependant for their supply entirely on local rain were generally scanty or failed altogether, and some lands were left uncultivated for want of water.

HEALTH.—7. The public health was generally good during the Fasli. Cholera and small-pox prevailed in some localities, but neither of them were very virulent. There was scarcely any murrain among the live stock.

Statement No. 2.

Description of Grain.	Fasli 1269.			Fasli 1270.			Increase.			Decrease.		
	Per Garce.			Per Garce.			Rs. A. P.			Rs. A. P.		
Paddy.....	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	129	10	4	132	12	1	3	1	9	.....	.....	.....
Dry Grain.....	150	12	0	174	0	0	23	4	0	.....	.....	.....

PRICES.—8. The marginal statement shows the average price of grain in the principal towns. The prices were rather remunerative during the whole of the Fasli, so that the deficiency

of produce caused by want of rain was partly compensated for.

SETTLEMENT REPORT OF

Enclosure B in Statement No. 3.

Items.	Land.		Assessment.		
	Acres.	RS.	A.	P.	
Holdings of the previous year.. .. .	249,676	9,05,063	3	4	
Deduct land given up.. .. .	21,024	47,190	10	2	
Reduction made in the rate of assessment on Punjab land in Fasli 1269.. .. .	....	19,109	11	9	
Total deduction.. .. .	....	66,390	5	11	
Remainder.. .. .	228,652	8,38,672	13	5	
Land taken up.. .. .	25,520	60,471	1	5	
Total holdings.. .. .	254,172	8,99,143	14	10	
Waste remitted.. .. .	12,216	27,525	0	4	
Remainder.. .. .	241,957	8,71,618	14	6	
PARTICULARS.					
Actual cultivation.... ..	231,710	8,42,099	9	10	
Waste charged.. .. .	10,247	29,519	4	8	

9. The marginal statement shows that the holdings of the preceding Fasli amounted to 249,676 acres at an assessment of Rupees 9,05,063-3-4, and those of the Fasli under report to 254,172 acres, at an assessment of Rs. 8,99,143-14-10, being Rupees 5,919-4-6 less than in the previous Fasli, against an increase of 4,496 acres; this is mainly attributable to the reduction which was made in the rates of assessment on Punjab land in last Fasli.

Fasli.	Land.		Teerwah.	
	Acres.	RS.	A.	P.
1269.. .. .	27,537	67,837	8	1
1270.. .. .	21,024	47,190	10	2
Increase .. .. .	....	....	....	....
Decrease	6,513	20,646	13	11

LAND RESIGNED.—10. The extent of land relinquished in the Fasli under review is less than in the previous Fasli by 6,513 acres, or Rupees 20,646-13-11 as shown in the margin. This decrease is partly attributable to the Ryots finding it advantageous to their interest to retain their Puttah land in consequence of the light rate of assessment, but more so to the abolition of the Kypattu right.

Fasli.	Land taken up.		Assessment.	
	Acres.	RS.	A.	P.
1269	19,007	48,616	12	10
1270	25,520	60,471	1	5
Increase.... ..	6,513	11,854	4	7

LAND TAKEN UP.—11. The extent of land taken up amounted to acres 25,520 or Rupees 60,471-1-5, being Rupees 11,854-4-7 more than in the previous Fasli. This increase is attributable to the growing desire on the part of Ryots to improve and increase their holdings, and to the benefits expected by them from the lighter rate of assessment.

Fasli.	Land.		Assessment.	
	Acres.	RS.	A.	P.
1269.. .. .	2,30,237	8,56,014	2	2
1270	2,51,710	8,42,099	9	10
Increase	1,473	....	....	....
Decrease .. .. .	....	13,914	8	4

CULTIVATION.—12. The actual cultivation of the Fasli under report compared with the previous Fasli shows a decrease of Rs. 13,914-8-4. This falling off is ascribable chiefly to the reduction in the rates of assessment on Punjab land.

13. The statement entered below shows the details of the whole extent of waste charged and remitted. This remission was given, owing to the unfavorable nature of the season.

Items.	Total waste.			Waste remitted.			Waste charged.		
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Dry	19,180	40,966	13 3	....	25,702	10 10	19,180	15,264	2 5
Wet.. .. .	3,198	15,573	9 0	....	5,907	8 9	3,198	9,666	0 3
Garden	83	503	14 9	....	....	....	83	503	14 9
Total...	22,461	57,044	5 0	....	31,610	3 7	22,461	25,434	1 5

14. The whole amount of revenue from lands under Permanent sources of irrigation

	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Vellar anicut	10,673	65,572	11,934	73,539	1,261	7,967	..	..
Coleroon	48,370	4,15,977	48,830	4,24,985	460	9,008	..	..
Total..	59,043	4,81,549	60,764	4,98,524	1,721	16,975	..	..

amounted to Rupees 4,98,524, as shown in the marginal statement, being an increase of Rupees 16,975 over last Fasli, attributable to the taking up of a considerable extent of new

lands. But notwithstanding this increase, the crops from lands under the Vellar anicut were in several instances poor and scanty owing to the drought of the season.

15. The freshes in the Coleroon and Vellar were small and insufficient; consequently such high lands as derived their irrigation partly from these rivers, and partly from rains in many cases lost part of their crops from Shavi, while in some instances the land was perhaps necessarily left waste. Discretionary remission was in some instances given.

16. The Statement No. 4 draws a comparison under the three heads specified therein. The

Statement.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Remission granted under the head of Occasional..	68,450	6 4	89,421	3 11	20,970	13 7	..	..
Do. do. under Ordinary	38,440	11 11	19,597	15 4	..	..	18,842	12 7
Do. do. under Extraordinary	69,329	5 0	67,664	3 5	..	..	1,665	1 7
Total	1,76,220	7 3	1,76,683	6 8	..	..	..	..
Remission granted as shown in Statement No. 3, Enclosure B. ...	..	..	27,525	0 4	..	..	..	..

fluctuation under the head of Occasional remission, Rupees 20,970-13-7, is attributable to a large remission, being given on Patcut waste and proved Shavi. The decrease of Rupees 18,842-12-7 under that of Ordinary remission, is owing chiefly to the reduction in the Punjab rate of assessment. The decrease of Rupees 1,665-1-7 under the Extraordinary remission,

is ascribable to a reduction in the allowances of the Village Officers, they being paid on per centage on the Beriz of the village. The Beriz, as already explained, was considerably reduced by the unfavorable season.

17. The marginal statement exhibits the amount of remission granted on proved Shavi, and

Fasli.	Shavi remitted.		Patent remitted.	
	RS.	A. P.	RS.	A. P.
1269	1,411	6 10	168	10 4
1270	17,951	4 11	31,610	3 7
Increase ..	16,540	8 1	31,441	9 3

Patcut waste. It will be observed that the amount of remission thus granted is considerably larger than in the previous Fasli; but considering the unfavorable season, the amount of relief granted to the Ryots was not, I think, more than was absolutely necessary. I took particular care to have those fields, whose crops withered inspected by the Taluk officials, and in doubtful cases by the Huzur servants. The Shavi returns sent in from the Taluks were also most carefully scrutinized.

Ryots' holding in Fasli 1270... .. 8,99,143 14 10
Remission granted on Patcut waste... 31,610 3 7

18. The whole amount of remission granted on Patcut waste, calculated with reference to the whole amount of the entire holding, shown in

the margin, shows that Rupees 3-8-3 per cent. was remitted.

19. The whole amount of Shavi remitted, calculated with reference to the whole amount of Actual cultivation..... 8,42,099 9 10
Remitted Shavi..... 17,951 14 11
cultivation, bears a per centage amount to Rupees 2-2-0 per cent. The per centage of Shavi, calculated on the Beriz of the individuals who were the actual sufferers, amounted to Rupees 26-7-7 per cent.

SETTLEMENT REPORT OF

20. The Statement No. 6 exhibits the particulars of the amounts under the head of private and public Topes, as well as the progressive Cowle, but it does not appear to require any remarks, there being no variation under this item.

21. The Statement No. 7 exhibits the extent of land cultivated with Cotton, Ground-nut, Sugar-cane, and Indigo. These are the staple articles of export for European markets. The Cotton and Ground-nut show an increase of

Description of Crops.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Cotton.....	31,691	33,765	2,174	..
Indigo.....	4,628	2,872	..	1,756
Ground-nut.....	198	247	49	..
Sugar-cane.....	155	128	..	27
Total...	36,572	37,012	2,223	1,783

2,223 acres, both inclusive, over the past Fasli. This fluctuation is mainly ascribable to much land having been taken up. The falling off in the cultivation of Indigo and Sugar-cane is owing to the adverse character of the season.

MOTURPHA.—22. The Statement No. 8 exhibits every particular connected with this branch of revenue. The demand for this tax was

Statement No. 8.							
Fasli 1269.			Fasli 1270.			Increase.	
RS.	A.	P.	RS.	A.	P.	RS.	A. P.
15,191	2	2	15,059	3	3	..	.. ..
						131	14 11

Rupees 15,059-3-3, being Rupees 131-14-11 less than in the previous Fasli. This falling off is owing to certain parties having, under the Order of Government, dated 10th September 1860, been exempted from this tax, consequent on their falling under assessment by the Income Tax Act XXXII of 1860.

23. The demand for Sevoy Jama or Extra sources of Revenue amounts to Rupees 4,689-2-2, being Rupees 457-2-10 less than in the previous Fasli

Statement No. 9.							
Fasli 1269.			Fasli 1270.			Increase.	
RS.	A.	P.	RS.	A.	P.	RS.	A. P.
5,126	5	0	4,689	2	2	..	.. ..
Increase	..	..	..	..	..	437	2 10
Decrease	..	..	..	..	..	..	.. ..

as shown in the margin, but it does not appear to call for any remarks.

24. The Sundry items amount to Rupees 8,714-6-5, being Rupees 410-12-5 less than in the previous Fasli, as will be seen from the latter part of the Statement No. 4. This falling off is mainly under the head of Tree

tax, owing to a less number of trees than usually having come to bearing, in consequence of the adverse character of the season.

25. The Teerwah Jasti or Water tax amounted to Rupees 84,031-8-7, being Rupees 9,282-7-5

Statement No. 10.							
Fasli 1269.			Fasli 1270.			Increase.	
RS.	A.	P.	RS.	A.	P.	RS.	A. P.
2,787	5	3	2,403	7	4	..	.. ..
74,749	1	2	84,031	8	7	9,282	7 5
Fasli Jasti .....						..	.. ..
Teerwah Jasti						383	13 11

more than what was realized in the previous Fasli. This increase is caused by much dry land having been brought under wet cultivation by means of Government.

26. The additional assessment of second crop, or Fasli Jasti for the year under report, amounted to Rupees 2,403-7-4, being Rupees 383-13-11 less than they were in the previous Fasli, as shown in the margin. This decrease is owing to the second crops having been rarely cultivated in consequence of the scarcity of water.

INCOME TAX.—27. The Income Tax Act XXXII of 1860 has been brought into full operation. The amount realized under this head in the Sub-division is Rupees 3,974-1-0.

SOUTH ARCOT.

15

28. The total net amount of Land Revenue of all descriptions derived from the Sub-division in the Fasli under review, was Rupees 8,24,748-3-6, falling short of the revenue of the preceding Fasli by Rupees 23,055-0-4 as in the statement entered below.

Items.		Last Fasli.		Present Fasli.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue.	Permanently settled...	...	...	...	...	...	...	...	...
	Not permanently settled...	...	...	...	...	...	...	...	...
	Jody of Shotrium ...	1,895	14 9	1,878	9 7	...	...	17	5 2
	Rents for more than one year...	...	...	...	...	...	...	...	...
	Do. for one year...	30,414	5 10	32,784	11 9	2,370	5 11	...	...
	Ryotwar...	8,15,492	15 3	7,90,084	14 2	...	...	25,408	1 1
	Amany or division of produce...	...	...	...	...	...	...	...	...
	Total Land Revenue...	8,47,803	3 10	8,24,748	3 6	...	...	25,425	6 3
Net decrease...								23,055	0 4
Sundry sources of Revenue.	Abkarry...	16,441	0 0	22,371	0 0	5,930	0 0	...	...
	Moturpha...	15,191	2 2	15,059	3 3	...	...	131	14 11
	Stamp...	3,477	12 0	16,899	15 8	13,422	3 8	...	...
	Salt...	3,974	1 0	36,031	3 2	32,057	2 2	...	...
	Total Sundry sources...	39,083	15 2	90,361	6 1	51,409	5 10	131	...
Net increase...						51,277	6 11	...	14 ...
Extra Revenue.	Land Revenue including Sundry sources of Revenue...	5,031	10 8	4,508	0 3	...	...	523	10 5
Interest Account.	Land Revenue...	94	10 4	181	1 11	86	7 7	...	...
	Grand Total...	8,92,013	8 0	9,19,798	11 9	27,785	3 9	...	...
	Income Tax...	...	...	3,974	1 0	3,974	1 0	...	...
	Grand Total...	8,92,013	8 0	9,23,772	12 9	31,759	4 9	...	...

SETTLEMENT REPORT OF SOUTH ARCOT.

29. The statement entered below shows the net demand and collection, as well as the outstanding balance for the Fasli under review. The total Land Revenue was Rupees 8,24,748-3-6, out of which the sum of Rupees 7,65,852-2-2 was collected within the Fasli, leaving a balance of Rs. 58,896-1-4, and of this sum Rupees 51,174-2-3 has since been realized, and the remainder Rupees 7,721-14-8 is in the course of speedy collection. The balance at present outstanding is considerably less than that of the same period of the previous year which was a much more favorable one than the one now under review. But every exertion is being made to collect the few thousand Rupees balance still outstanding.

Taluqs.	Items.	Demand.			Collection within the Fasli.			Balance.			Subsequent Collections up to the date of this report.			Arrears outstanding.		
Virdachellum.....	Land Revenue.....	2,50,796	8	9	2,34,293	9	6	16,502	15	3	14,234	11	2	2,268	4	1
	Moturpha	4,883	14	6	4,001	9	10	882	4	8	736	8	10	145	11	10
	Extra Revenue ..	1,528	1	2	637	9	8	890	7	6	669	11	8	220	11	10
	Total....	2,57,208	8	5	2,38,932	13	0	18,275	11	5	15,640	15	8	2,634	11	9
Chellumbrum.....	Land Revenue.....	5,73,951	10	9	5,31,558	8	8	42,393	2	1	36,939	7	6	5,453	10	7
	Moturpha	10,175	4	9	9,661	8	8	513	12	1	294	3	9	219	8	4
	Extra Revenue.....	3,161	1	0	2,006	15	9	1,154	1	3	612	13	11	511	3	4
	Total... ..	5,87,283	0	6	5,43,227	1	1	44,060	15	5	37,846	9	2	6,214	6	3
Total.....	Land Revenue....	8,24,748	3	6	7,65,852	2	2	58,896	1	4	51,174	8	8	7,721	14	8
	Moturpha.....	15,059	3	3	13,663	2	6	1,396	0	9	1,030	12	7	365	4	2
	Extra Revenue.....	4,689	2	2	2,644	9	5	2,044	8	9	1,282	9	7	761	15	2
	Grand Total...	8,44,496	8	11	7,82,159	14	1	62,336	10	10	53,487	8	10	8,849	2	0
	Income Tax of both Taluqs... ..	....	....	....	3,974	1	0	....	....	....	....	....	....	....	....	....
	Grand Total..	8,48,470	9	11	7,86,133	15	1	62,336	10	10	53,487	8	10	8,849	2	0

SUB-DIVISION SERVANTS—30. I am glad to be able to report that I have had reason to be generally satisfied with the conduct of the officials under me. The Virdachellum Tahsildar, Narayana Iyengar, has been many years in the service of Government, and he has been steady and zealous in the performance of his duties.

31. The Chellumbrum Tahsildar, Ramanuja Iyengar, has the largest and most important charge in the District; of his ability there is no question, but I have had occasion to reprimand him for his dilatoriness and want of energy, both in his Revenue and Judicial duties.

32. I have pleasure in bringing to your notice the good conduct and ability of the Sub-division Sheristadar Appasawmy Moodelly attached to my office; on all occasions I have found him most zealous and able in the performance of his duty, and his experience as a Tahsildar, from which post he was reduced to his present one on the recent alterations by Mr. Pelly, have made him thoroughly acquainted with every branch of his duty. He has given me great assistance and I hope to see him rise in the service.

(Signed) G. B. TOD,

Acting Sub-Collector

SOUTH ARCOT, CUDDALORE,

17th September 1861.

(True Copy.)

(Signed) H. WOOD,

Collector.

SETTLEMENT REPORT

OF

TANJORE.

I. I have the honor to submit my Report on the result of the Revenue Administration of this District, for Fasli 1270 (1860-61), accompanied by the usual statements as per enclosed list.

PLACES AT WHICH JAMMABANDI WAS MADE.—2. The Settlement of the Field assessed Taluks was made at the several stations and by the several Officers named below:—

Name of the Officers.	Name of the Taluks.	Stations where the Jammabandi was made.	Dates on which Pattas were distributed.
W. M. Cadell, Esq., Collector.	Tanjore.....	Tanjore.....	25th January 1861.
	Vallam	Vallam	15th April ..
	Cumbaconam.....	Cumbaconam.....	25th February ..
	Pattukottai.....	Pattukottai.....	14th May ..
G. L. Morris, Esq., Sub-Collector.....	Arandhanghi ...	Arandhanghi ...	17th do. ..
	Sedubava	Sedubava	24th do. ..
	Mayaveram.....	Mayaveram	23d April ..
	Shialli... ..	Shialli... ..	13th do. ..
E. F. Webster, Esq., Acting Head Assistant Collector.....	Kaveripatnam... ..	Kaveripatnam... ..	17th do. ..
	Nannilam... ..	Nallamangudi	5th do. ..
	Negapatam.....	Negapatam... ..	19th and 20th April and
		Kivalur.....	23d May 1861.
			22d and 23d April 1861.

CHANGES IN THE CLASSIFICATION OF VILLAGES.—3. The changes in the classification of villages during the Fasli under report, are noted below:—

	No.	No.
I. Olungu rented villages affected by current prices, as they stood in Fasli 1269... ..	58	
Deduct villages converted into Mottafaisal or gross settlement in Fasli 1270... ..	33	
Remainder...	25	
Add villages under Amani in Fasli 1269, but brought under Olungu in Fasli 1270 ...	3	
Add under Mottafaisal settlement in Fasli 1269, but brought under Olungu in Fasli 1270... ..	1	
Total.....	4—29	
II. Olungu villages unaffected by current prices, as they stood in Fasli 1269... ..	251	
Deduct villages which came under Amani in Fasli 1270... ..	2	
Deduct transferred to the head of Forest Conservancy... ..	1	
Deduct brought under Grain rent... ..	2	
Remainder.....	—5	—246

SETTLEMENT REPORT OF

III. Mottafaisal villages in Fasli 1269... ..	2,758	
Deduct one village transferred to Olungu ...	1	
Two villages transferred to Amani... ..	2	
	—	3
Remainder.....	2,755	
Add villages under Olungu rent in Fasli 1269, but brought under Mottafaisal settlement in Fasli 1270... ..	33	
Add villages under Amani in Fasli 1269, but brought under Mottafaisal settlement in Fasli 1270... ..	22	
	—	55
Total.....	—	2,810
IV. Grain rented villages in Fasli 1269... ..	39	
Deduct one village which reverted to Amani in Fasli 1270... ..	1	
Remainder.....	38	
Add villages under Olungu rent unaffected by current prices in Fasli 1269, but brought under grain rent in Fasli 1270	2	
Add under Amani in Fasli 1269, but brought under Grain rent in Fasli 1270... ..	2	
	—	4
Total.....	—	42
V. Amani villages in Fasli 1269... ..	74	
Deduct villages transferred to Olungu ...	3	
Do. do. brought under Grain rent ...	2	
Do. do. converted into Mottafaisal... ..	22	
	—	27
Remainder...	47	
Add villages under Olungu rent unaffected by current prices in Fasli 1269, but which reverted to Amani during this year... ..	2	
Do. under Grain rent in Fasli 1269, but brought under Amani in Fasli 1270... ..	1	
Add under Mottafaisal settlement in Fasli 1269 but brought under Amani in the current Fasli... ..	2	
	—	5
Total ..	...	52
VI. Field assessed villages... ..	...	1,818
Total Tariff or Government Villages... ..	...	4,997
VII. Inam Moturpha, &c., villages as per last report ...	...	1,334
VIII. One village transferred to the head of Forest Conservancy... ..	...	1
Grand Total... ..	...	6,332

SAME SUBJECT.—4. From these details it will be seen that, out of 4,997 Government Villages, only 123 classed under three different heads, as noted in the margin, are now assessed according to current selling prices ; of these 61 are Mokasa Villages belonging to His late Highness the Rajah of Tanjore and which were incorporated with those of Government, in Fasli 1269.

Original Government Villages.	Mokasa.	Total.
Olungu..... 27	2	29
Grain Rented... 6	36	42
Amani..... 29	23	52
Total... 62	61	123

PATTAS.—5. The total number of Pattas under the Ryotwari settlement during the past Fasli was 39,232, of which 20,861 did not require to be renewed.

SEASON AND RAIN-FALL.—6. The season during the year under report was by no means a favorable one. The rain-fall, as will be seen by the marginal table, with the exception of the months of October and December, was throughout scanty ; while at the same time the supply of water in the Kaveri and its branches was very moderate. In the early part of the season, and more especially in the months of August and September, cultivation operations were seriously impeded from want of water and, at one time, considerable anxiety was entertained as to the safety of the young plants, both wet and dry. This anxiety although in great measure dispelled by the copious showers which fell in the month of October, was again renewed by the entire absence of rain throughout

	Fasli 1269.	Fasli 1270.
July.....	3'96	1'54
August.....	7'94	'94
September.....	6'10	2'29
October.....	7'28	11'94
November.....	14'56	1'9*
December.....	1'92	12'2
January.....	'37	..
February.....	'15	'42
March.....	1'83	1'74
April.....	'43	2'18
May.....	'16	1'47
June.....	3'19	1'16
Total...	48'41	36'79

the month of November, and this at a time when the water in the rivers had altogether subsided. As the Board are aware, in the month of November, the Samba Peshanam crop comes into ear, and the importance of seasonable rains at this stage of the crop cannot be over-estimated ; and had it not been for an abundant and most seasonable fall in the earlier part of December, the harvest of this staple article of the Province would have proved an entire failure.

OUT-TURN OF THE HARVEST.—7. As might have been expected in a season as above described, and which was characterized by an alternation of good and bad features, the outturn of the Samba Peshanam crop fell considerably short of the average, and that of the dry grains, which are entirely dependant on local rains, was still more deficient.

SANITARY STATE.—8. The past year was more than usually healthy. Cholera broke out at the usual period of the year, and fever and small-pox also prevailed in some extent during the hot season ; but owing on the one hand, to the short duration of the north-east monsoon, and on the other to the severity of the hot season having been tempered by occasional showers, the epidemics referred to disappeared sooner than usual, and the amount of mortality both amongst men and cattle, was considerably below the average.

VACCINATION.—9. The number of people vaccinated during the past year as compared with the two preceding years, is shown in the margin, with the proportion of cases which proved unsuccessful. There is, I think, reason to hope that the benefits of vaccination are slowly but gradually becoming better appreciated, and that the people generally are having recourse more freely to this valuable prophylactic. With reference to paragraphs 2 to 4 of the Proceedings of the Board, under date the 22d May last, I beg to state that every means will be adopted for testing the accuracy of the Vaccinator's Returns as therein directed.

PRICES.—10. The average rate of the commutation price, as fixed for the year under report, according to the accounts of retail sales of grain in villages, was Rupees 1-0-11 $\frac{3}{4}$ per kalam which, as will be seen by the marginal note, is upwards of 120 per cent. over and above the standard, and 37 per cent. above, the commutation rate of the preceding Fasli. The average of the Town prices as per wholesale returns was no less than Rupee 1-2-6 $\frac{1}{4}$ per kalam.

	For a Kalam of Paddy.			
	RS.	A.	P.	
Standard price.....	0	7	8 $\frac{3}{4}$	
Commutation price of Fasli 1269	0	12	4 $\frac{3}{4}$	
Do. of Fasli 1270.....	1	0	11 $\frac{3}{4}$	
Increase above Fasli 1269 ..	37 $\frac{1}{4}$ per cent.			
Increase above the standard ..	120 $\frac{3}{4}$ do.			

SAME SUBJECT.—11. Measures are being taken by which it is hoped, greater accuracy may be attained in the preparation

SETTLEMENT REPORT OF

of the Returns of the wholesale prices, both monthly and annual. With reference to paragraph 3 of the Board's Proceedings of the 17th June last, No. 3,140, I would however take leave to point out, that to make the monthly and yearly Returns tally, is simply impossible, as the Board are aware the rates entered in the monthly statements of Demand, Collection and Balance, are obtained by striking an average of the Price Returns received from the different Taluks for the respective months; while the average exhibited at the foot of the annual Statement No. 2, is obtained by adding up the annual averages of the several Taluks and dividing the total by the number of Taluks. But it so happens that, from there being no sales in some Taluks in some months, the rates specified in the monthly statements exhibit the average of those Taluks only in which sales have taken place; while again, the annual average of such Taluks is formed by striking an average of those months only, during which the sales have taken place. Thus the divisor in one case comprises the number of months and in the other the number of Taluks, and the scale applied not being the same in both cases, the same result cannot of course be obtained; this will be seen at once on reference to the sub-joined table :—

	Tanjore.	Cumbar- conum.	Maya- veram.	Shealli.	Total.	Average.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
January per garce...	146	151	155	160	612	153	These are the rates entered in the monthly Statement.
February ... do.	141	145	...	152	438	146	
March... .. do.	139	...	163	...	302	151	
Total...	426	296	318	312	1,352	540	
				Average		150	
Average as entered in the annual Statement No. 2.	142	148	159	156	605	151½	

RYOTS' HOLDINGS.—12. The following comparative Statement shows the Dittam, the actual cultivation, the waste charged to the Ryots, and the Remissions granted in the two Faslis, 1269 and 1270.

TANJORE.

ITEMS.	Number of Villages and Gardens.	Fasli 1269.		Fasli 1270.		Difference.			
		Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Standard gross Pittam...	4,997	9,97,104	41,40,172	9,97,792	41,68,086	688	2,914	...	.....
2. Deduct gross waste...	1,06,301	2,51,590	1,01,646	2,21,23	...	...	4,655	30,062
3. Cultivation...	8,90,803	33,88,582	8,6,146	39,46,558	5,343	57,976	...	.....
4. Add Cabulat Bungir charged against the Ryots.....	68,853	1,47,340	64,622	1,28,369	..	...	4,231	13,771
5. Total...	9,59,656	40,35,922	9,60,768	40,74,927	1,112	39,095	...	.....
6. Nattuppal or Shary...	7,769	32,712	11,627	42,773	3,858	10,031	...	.....
7. Short produce...	10,986	...	5,620	...	...	...	5,366
8. Kaval remission...	132	10,025	135	5,473	3	...	...	4,552
9. Stalakammi...	4,899	8,429	5,006	9,581	107	1,152	...	.....
10. Total remission...	12,800	62,182	1,768	63,447	3,968	11,183	...	9,918
11. Deduct increase of out-turn.....	321	...	...	...	...	...	321
12. Remainder...	12,800	61,861	16,768	63,447	3,968	1	...	.....
13. Net Jammabundy	9,46,856	39,74,061	9,44,000	40,11,480	...	37,11	2,856	.....

SETTLEMENT REPORT OF

13. The increase in the extent of cultivation, as also the decrease in waste, is attributable to the inducement afforded for extended cultivation by the conversion, in the preceding Fasl, of a large number of Olungu villages into Mottafaisal, and by which the benefits of high prices were entirely secured to the Mirasidars; owing, however, to the want of water, which was repeatedly experienced during the past season, the proportion of loss sustained under the head of Shavy and Nattuppal or withered crops has been larger in the past than in the preceding year.

REMISSIONS.—14. The subjoined statement shows the total amount of remissions granted

	RS.	A.	P.
Remissions granted			
in Fasli 1269...	1,66,110	0	0
Do. in Fasli 1270.	1,56,606	0	0
Decrease...	9,504	0	0

* Fash.	RS.
1265	1,84,858
1266	1,40,772
1267	3,60,315
1268	8,66,408
1269	1,66,110

Total.....	17,18,463
Average.....	3,43,692
<hr/>	
Fasli 1270... ..	1,56,606
<hr/>	
Decrease.....	1,87,086

under different heads and in the different classes of villages, from which it will be seen that the aggregate amount remitted during the year under report is below that of the preceding year by Rupees 9,504, and the average remissions of the past five years by no less a sum than Rupees 1,87,086.* As stated in my last Report, the subject of remissions and the various ways in which they are claimed has engaged the special attention both of the Sub-Collector and myself, and adverting especially to the fact that the bulk of the District is now assessed at a rate which is far below the current selling prices of grain, all applications for remission are now being subjected to the most close and rigid scrutiny, and remissions have only been granted in those cases, in which it was satisfactorily

proved that loss had been sustained from natural and unavoidable causes, and also to such an extent as to leave no adequate means for the liquidation of the Government demand ; hence the comparatively small amount of remissions during the past year, notwithstanding the unfavorable nature of the season. The amount would have been still further reduced had it not been for the special circumstances to be hereafter noticed, and which rendered it necessary to allow large remissions in the Taluks of Mayavaram and Tanjore.

[illegible]

SUNDRY ITEMS.—15. The Sundry Items of Land Revenue comprised in the Appendix to Statement No. 4, call for no remark, with the exception, however, of the item of Jungle rent in which there is a decrease of Rupees 1,875 arising from the Jungles of Shialli and Point Calimere having, under the orders* of the Accountant General marginally noted, been transferred to the head of "Jungle Conservancy."

* Dated 20th February 1861, No. 2,547.

CULTIVATION OF SUGAR-CANE, COTTON AND INDIGO.—16. From the following Comparative Statement, showing the extent to which the products marginally noted have been cultivated during the Faslis 1269 and 1270, it will be seen that, with a decrease of 460 acres in the cultivation of Cotton, there is a large increase of 1,113 acres in that of Indigo. The former has been caused by the general deficiency of rain during the year under report, added to the extreme aversion of the Ryots in Tanjore to growing anything but what they are usually accustomed to. The increase in the latter is attributable to the fact that that product requires less amount of moisture, and is capable of being raised on dry and arid soil.

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane...	310	320	10	...
Cotton...	1,036	576	...	460
Indigo...	881	1,994	1,113	...
Total...	2,227	2,890	1,123	460
		Net...	663	

17. The subjoined table exhibits the result of the settlement of Land Revenue for the Fasli under report, as compared with the preceding one.

ITEMS.	Fasli 1269.	Fasli 1270.	Increase	Decrease.
	RS.	RS.	RS.	RS.
Peshcush on Poliaputs or permanently settled Estates ...	31,434	31,434	...	...
Jodi on Shrotriems, &c. ...	90,313	95,093	4,780	...
One year's rent... ..	28,40,658	28,78,290	37,632	...
Ryotwary Settlement... ..	12,08,657	11,93,427	...	15,230
Amani... ..	24,524	38,789	14,265	...
Total...	41,95,586	42,37,033	56,677	15,230
		Net...	41,447	

18. The net increase of Rupees 41,447 in the total amount of Land Revenue as shown above, has been obtained from a gross increase of Rupees 56,677 under the head of Shrotriems, one year's Rent and Amani, and a gross decrease of Rupees 15,230 under the head of Ryotwary. The former has arisen from the influence of high prices on the revenue of the Olungu, grain rented and Amani villages, as also on certain villages permanently assessed with favorable Grain rent, and which are included under the head of Shrotriems, &c. The latter has been caused by the comparatively large amount of Remissions,* which, in consequence of the deficiency of periodical rains and the failure of water in the Vadavar and the eastern portion of the Caveri and Virasolan, it was found necessary to make an account of waste and withered crops in the Tanjore and Mayaveram Taluks.

* Amount of Remissions.

	Fasli 1269.	Fasli 1270.	Increase.
	RS.	RS.	RS.
Mayaveram	2,313	25,980	23,667
Tanjore. ...	20,399	27,071	6,672

19. While on this subject, I would take leave to bring to the notice of the Board the state of the three rivers adverted to. Owing to some derangement at the head of the Vadavar, the supply of this stream failed almost entirely during the past three years to the serious detriment of the extensive cultivation* dependant thereon.

* Nearly 7,000 acres: Revenue 4,000 Rupees.

SETTLEMENT REPORT OF

The river Caveri being much silted up to the east of Combaconum, the cultivation dependant thereon, and more especially in the eastern extremity of the District, has also seriously suffered during the past two or three years. As regards the Virasolan since the removal, in 1852, of the dams which existed in this river, with a view to the improvement of its navigation the bed of the stream has been considerably scoured out, and from the want of the requisite means for raising the water to the level of the lands, their supply (especially towards the eastward) has become very precarious. The state of these rivers has been repeatedly brought to the notice of the District Engineer, and as respects the Vadavar, I am glad to be able to state that the measures taken have been, to a certain extent, successful. The question of improving the state of the Virasolan is, I understand, now before the Chief Engineer.

20. Subjoined is a general abstract embracing all the Sources of Revenue, and exhibiting in one view the result of the Revenue Settlement of this District for Fasli 1270, as compared with the preceding year.

ITEMS.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshcush on Poliaputs or permanently settled Estates	31,434	31,434	...	...
Jodi on Shrotriem, &c... ..	90,313	95,093	4,780	...
One year's rent... ..	28,40,658	28,78,290	37,632	...
Ryotwary Settlement... ..	12,08,657	11,93,427	...	15,230
Amani... ..	24,524	38,789	14,265	...
Total...	41,95,586	42,37,033	56,677	15,230
Abkarry... ..	2,03,448	2,25,670	2,222	...
Moturpha... ..	43,919	44,300	381	...
Salt... ..	6,32,250	7,36,794	1,04,544	...
Sea Customs... ..	3,60,470	4,43,075	82,605	...
Sayer... ..	56,721	78,176	21,455	...
Stamp... ..	98,932	2,76,497	1,77,565	...
Income tax... ..	...	95,313	95,313	...
Total Sundry Sources...	14,15,740	18,99,825	4,84,085	...
Total Land and Sundry Sources.	56,11,326	61,36,858	5,40,762	15,230
Add Extra Revenue... ..	2,90,699	63,304	...	2,27,395
Grand Total...	59,02,025	62,00,162	5,40,762	2,42,625
		Net...	2,98,137	

SUNDRY SOURCES OF REVENUE.—21. The revenue from Sundry Sources for the Fasli under report exhibits, as will be seen from the foregoing abstract, an increase of Rupees 4,84,086, over and above that of the preceding year.

ABKARRY AND MOTURPHA.—22. The small increase of Rupees 2,222 and 381 respectively, under the heads of Abkarry and Moturpha, call for no particular remark.

SALT.—23. The large increase of Rupees 1,04,544 in the Salt Revenue has arisen chiefly from increased sales and also, to some extent, from the higher rates of price lately introduced. The stock of Salt in the preceding Fasli 1269 was so low that considerable difficulty was experienced in meeting the demands of the trade, and there was consequently a considerable falling off in sales. During the year under report, however, every exertion was made for securing an increased out-turn, and I am glad to say with success, and the stock on hand having been largely replenished, is now sufficient to meet all ordinary demands.

SEA CUSTOMS.—24. The increase of Rupees 82,605 under the head of Sea Customs is due chiefly to the large amount of stores imported by the Great Southern India Railway Company, and also, to some extent, to the increased export of grain to Columbo.

LAND CUSTOMS.—25. The increase under the head of Sayer or Frontier duties, has arisen from an increased transport of grain to the French settlement at Karrikal for the purposes of shipment.

STAMPS.—26. The Stamp Revenue exhibits a very large increase of Rupees 1,77,565 and which is attributable to the operation of Act XXXVI of 1860, as also to the anticipated introduction on 1st May last, of the operation of the new law of limitation as contained in Act XIV of 1859.

INCOME TAX.—27. The last item among the Extra Sources of Revenue is the Income Tax which, however, would not appear here to call for further notice.

EXTRA REVENUE.—28. With regard to Extra Revenue, there is an apparent decrease of Rupees 2,27,394 which is attributable simply to the fact that, in the preceding Fasli 1269, the revenue of the Mokasa villages for the previous three years and which had till then been kept in deposit, was carried to the public credit under the head of "Extra Revenue," thus swelling the amount for that year beyond its usual limits; while in the year under report, this item of Receipts had ceased to exist.

COLLECTIONS, CURRENT.—29. As will be seen from the following statement, out of the total demand of Rupees 62,00,162 including all Sources of Revenue, Rupees 60,14,132 were collected within the close of the Fasli, leaving a balance of Rupees 1,86,020. This compared with the balance left at the close of the preceding year, viz., Rupees 4,08,862 will, I trust, be deemed satisfactory, the per centage of balance being only three on the demand against seven per cent, in the preceding year. The balance abovementioned has been reduced by subsequent collections up to 31st August to Rupees 36,242.

ITEMS.	Total Demand.	Collections within the Fasli.	Balance.	Subsequent Collections up to the end of August 1861.	Remainder.	Remarks.
	RS.	RS.	RS.	RS.	RS.	
Poliaput, or permanently settled ...	31,434	31,434	...	...	...
Jodi on Shrotrium, &c... ..	95,093	88,890	6,203	5,409	794	
One year's rent... ..	28,78,290	27,71,256	1,07,034	82,252	24,782	
Ryotwary... ..	11,93,427	11,71,250	22,177	20,618	1,559	
Amany... ..	38,789	36,243	2,546	2,232	314	
Total...	42,37,033	40,99,073	1,37,960	1,10,511	27,449	
Sundry Sources of Revenue.	Abkary... ..	2,25,670	2,12,642	13,028	13,028	...
	Moturpha... ..	44,300	42,762	1,538	1,364	174
	Salt... ..	7,36,794	7,35,919	875	...	875
	Sea Customs... ..	4,43,075	4,43,075	...	...	...
	Sayer... ..	78,176	70,793	7,383	7,383	...
	Stamp... ..	2,76,497	2,70,935	5,562	5,562	...
	Income tax... ..	95,313	78,391	16,912	9,576	7,342
	Remission ... ..	...	10	...	...	...
Total...	18,99,825	18,54,527	45,298	36,907	8,391	
Total Land and Sundry Sources.....	61,36,858	59,53,600	1,83,258	1,47,418	35,840	
Add Extra Revenue... ..	63,304	60,542	2,762	2,360	402	
Grand Total...	62,00,162	60,14,142	1,86,020	1,49,778	36,242	

ARREARS.—30. The total amount of arrears of previous year's outstanding at the beginning of the year under report, was Rupees 9,96,531, of which Rupees 3,77,524 have been since recovered, and Rupees 4,55,548 remitted under the sanction of Government. Out of the remaining balance of Rupees 1,63,459, Rupees 46,875 are due on account of the extra demand for prices on villages still remaining under Olungu which, as already conditionally sanctioned by Government, will be written off

the accounts so soon as those villages are brought under the Mottafaisal Settlement. The arrears still left amount to Rupees 1,16,584, and the particulars thereof are now under investigation. I regret that, owing to a press of other matter and to the amount of work thrown on this office by the paucity

Fasli.	Amount of arrears.
1266	17,985
1267	19,289
1268	45,303
1269	34,057
Total..	1,16,584

of European Officers in the District, I have not hitherto been able to bring the investigation of these balances to a close as I had wished, and indeed confidently anticipated, would have been done by this time. As will be seen by the marginal note, the arrears now outstanding are, however, of a recent standing and belong only to the four years immediately preceding that under report.

VALUE OF PROPERTY SOLD FOR ARREARS.—31. From the marginal table, it will be seen that, during

FASLIS.	Estimated value of property attached.			Value of property sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
1269	44,556	51,400	95,956	1,167	17,454	18,621
1270	66,591	17,676	84,267	12,080	2,685	14,765

the past year, property to the extent of Rupees 14,765 was sold for the realization of the arrears of Government demand. This amount, it will be observed, bears but a very small proportion to the estimated value of property attached, and it is owing simply to the fact that, in the great majority of cases when it was known that the demand would be eventually enforced, the contumacy of the defaulters gave way, and the balances were at once paid up.

RECEIPTS AND CHARGES.—32. The following table shows, in the abstract, the Receipts and Charges under different heads for the year under report as compared with the results of the preceding year, from which it will be seen that there is an aggregate increase of Rupees 1,69,381 in Receipts with a decrease of Rupees 71,537 in Charges.

ITEMS.	Receipts.		Charges.		Per centage of charges on Receipts.	
	Fasli 1269.		Fasli 1270.		Fasli 1269.	
	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue. { Current... ..	38,52,479	40,99,073	...	...	...	...
Arrears... ..	7,32,505	3,77,525	...	...	...	...
Extra Revenue... ..	2,80,264	33,820	...	...	...	...
Total...	48,65,248	45,10,418	6,30,968	5,51,731	12 ⁵ / ₁	12 ⁵ / ₁
Abkarry... ..	2,22,593	2,31,522	...	...	...	...
Moturpha... ..	43,223	43,883	616	241	1 ² / ₆	0 ¹ / ₂
Salt... ..	6,30,923	7,55,099	41,753	45,087	6 ³ / ₆	5 ³ / ₆
Sea Customs... ..	3,66,218	4,57,667	13,253	8,832	3 ⁵ / ₆	1 ¹ / ₆
Sayer... ..	47,848	81,297	3,060	3,147	6 ² / ₆	3 ⁷ / ₆
Stamps... ..	1,08,772	2,95,929	11,990	19,636	11 ¹ / ₆	6 ² / ₆
Income Tax... ..	...	78,391	...	1,429	...	1 ⁵ / ₆
Total...	62,84,825	64,54,206	7,01,640	6,30,103	11 ⁵ / ₆	9 ¹ / ₆
Increase.	1,69,381	Decrease.	71,537			

RECEIPTS.—33. The variations in the several items of receipts having already been explained in paragraphs 20 to 28 above, in connection with the General Abstract of the Revenue Settlement, it is unnecessary to repeat the same here.

CHARGES.—34. Under the head of Land Revenue there is a total decrease of Rupees 79,237 which is thus made up:—

In the salary, &c., of Collectors, &c.. Rs. 5,163.

Caused by a much smaller amount having been drawn by the Head and Special Assistant Collectors, on account of their Deputation allowances.

In District Establishments, Rupees 13,358.

Caused by the late reduction of Taluk s and Huzur Revenue Establishments.

Extra Revenue Charges not chargeable to any particular Sources of Revenue. 60,050
Sundries... 666
Rupees... 79,237

This is, however, more apparent than real. The amount consists of monthly payments made to Pagodas and other religious institutions, but remaining to be audited by the Civil Auditor, and therefore not charged to the Accounts Current to the proper head.

35. The net increase of Rupees 3,334 under the head "Salt Revenue Charges" is the result of a gross decrease of Rupees 14,000 and odd in Extra Charges, and a gross increase of Rupees 18,000 and odd in Kudivaram. The former is attributable simply to the fact that a large amount of expense was incurred, in the preceding year, on account of freight, &c. for salt imported from other Districts, which item of charge, however, did not exist in the year under report. The latter is due to a much larger quantity of Salt having been manufactured this year than in the preceding one.

36. The decrease of Rupees 4,421 in Sea Custom charges is accounted for by the fact that the price of the building purchased for the use of the Sea Custom House had to be paid in the preceding year, which no such expense took place during the year under report.

37. The increase of Rupees 7,646 in Stamp Revenue Charges has arisen chiefly from a larger amount of commission having been paid to Vendors in proportion to the increased amount of sales, as also from a proportionately large amount of Stamp duty having been refunded under Regulation XVII of 1848. The variations in the other items of charges are too small to call for explanation.

PURCHASE OF LAND BY PUBLIC SERVANTS.—38. The subjoined table shows the extent of landed property acquired by public servants during the year under report, and requires no particular remark.

	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Acquired by purchase ...	46	143	97	...
Do. by inheritance...	56	3	...	53
Total...	102	146	97	53

VILLAGE AND TALUK ACCOUNTS.—39. The new forms of Village and Taluk accounts have already been thoroughly brought into operation in this District. During the Jammabundy Settlement of the past year, the accounts of about forty villages were called for and examined in my office, and the result was on the whole satisfactory; with very few exceptions the several accounts were found to have been prepared correctly and in accordance with the forms. The Sub-Collector, Mr. Morris, has also devoted considerable attention to these accounts; and, I believe, that gentleman is also satisfied with the way in which they have been prepared in his Division. Mr. Morris, as the Board will observe, complains in strong terms of the general inefficiency of his Taluk Sherishtadars and Gomastas, and the consequently neglected state of the Taluk accounts. This is no doubt, to some extent, the case in all the Taluks of the District, but the matter will not be lost sight of, and vigorous measures are being taken with the view of remedying the defect under notice.

40. With reference to the several points noticed in the Board's Circular (Miscellaneous) of the 17th June last, No. 3,140, in connection with the Settlement Accounts for Fasli 1269, I beg to state that the instructions contained in paragraphs 5 and 6, and which are applicable also to this District, have been duly attended to in the preparation of the Statements for the year under report. As regards the Board's observations contained in paragraphs 3, 6 and 10, of the Circular under reference, I would beg to submit the following explanation.

41. As already explained* under the head of "Prices," the Board will perceive that owing to the different manner in which the two Statements are prepared, it is impossible that Statement No. 2 whose sale prices correspond with that given in the Monthly Statements of Demand, Collection and Balance.

* Vide paras. 10 and 11.
Para. 3 of the Board's Circular.

42. Under the head of Moturpha, there have hitherto been only two items in this District, viz., Loom Tax and House Tax, and these two having been specified in Statement No. 8, in the same order in which they are set down in the Board's Circular of the 16th July 1858, No. 2,645, I am unable to see what more is required to be done in respect of the arrangement of these items. Probably, the District of Tanjore has been inadvertently added to the other Districts in the margin of the paragraph under reference.

Para. 7.

43. With respect to Statement No. 12, there are, as the Board are aware, no less than 6,332 villages including Shrotriems and Poliaputs in this District and to enter the required particulars for each of these would lengthen the statement to a most inconvenient and unwieldy size. I presume, therefore, that it is not the intention of the Board that a statement of such size should be prepared and submitted. Further, the particulars of Collection and Balance for each village are not known in this office, as under the system of accounts now in force, as also under that which previously existed; these particulars are not required to be shown in any of the periodical Returns sent up from the Taluks to the Huzur.

Vide para. 10.

44. I would take this opportunity also of stating, with reference to paragraph 3 of the Board's Proceedings of the 6th ultimo, No. 3,550, that although the greater number of Olungu villages in this District have been brought under a different form of settlement, there are still 123 villages under the several heads of Olungu, Grain rent and Amani, as specified in paragraph 4 of this Report. As the revenue of these villages is dependant on the fluctuation of prices, and as the average commutation rate is fixed with reference to the price returns taken up to the 20th of May, the Settlement accounts thereof cannot be commenced till about the beginning of June. Under these circumstances, it will be at once seen that at present, it is not possible to close the Jumma-bandy of the District entirely so early as the end of May.

45. Adverting to the Board's Circular* dated the 24th ultimo, No. 3,946, I have the honor to state that the rule therein referred to with respect to the transmission to the Taluk Cutcherry at the close of every month, of the Curnums' original Statement of monthly cultivation No. 1, was introduced at the commencement of Fasli 1269, and has been in operation during the past two years. It has been found in practice to exercise a wholesome check against fraud on the part of the Curnums.

* Miscellaneous.

46. As regards the introduction of permanent Pattahs adverted to in paragraph 2 of the above Circular, and regarding which I have been called upon to report, I beg to state that, as the Board are already aware, the annual Pattahs given to the Mirasidars of the field-assessed villages in this District are not renewed, except when there are any changes in the extent of individual holdings or the amount of assessment. To retain the same Pattah even when such changes take place is, however, I conceive, almost impracticable. The Pattah, as the Board are aware, is only a counterpart of the individual or Ryotwar Chitta No. 5, which, according to the amended form finally sanctioned by Government in paragraph 11 of Extract Minutes of Consultation, under date the 28th February 1859, No. 256, is required to exhibit in detail and by numbers of fields, the holding of the individual as ultimately settled. Such being the case to note down in the same Pattah the various transfers of land and remissions under different heads year by year, and then to give in detail the net result of each year as above described, would occupy a large amount of space, and lengthen the Pattah to a size which, in the course of two or three years, would become altogether unwieldy and unmanageable. Divisions and transfers of holdings are in Tanjore matters of every-day occurrence, and although great caution is exercised in granting remissions, still in cases of the numerous petty land-holders in the Kadarambam tracts of the District and where cultivation frequently fails from drought, it is found absolutely necessary frequently to grant remissions from their utter want of means to meet the demand.

47. Thus the frequent alteration of Pattahs is, to a great extent, unavoidable, and it will be seen that, in the year under report, out of the total number of 39,232 no less than 18,371 or nearly half the Pattahs have had to be renewed.

48. It remains for me only to state that Mr. Morris, the Sub-Collector, continues to discharge the duties of his office in the most satisfactory manner, and I have great pleasure in bringing to notice the assistance I have derived from my subordinates generally, and particularly from my Tahsildars. These latter are, as a class, I am glad to say, fully alive to the importance and responsibility of the position which they now hold in our administration, and it is my earnest endeavour to make these offices an object of desire, not only to the intelligent and well educated, but also to Native gentlemen of influence and respectability.

(Signed) W. M. CADELL,
Collector.

VALLUM,

4th September 1861.

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(Signed) W. M. CADELL,

Collector.