

10. Notwithstanding the great relief afforded by this large remission, which was Rupees 2,996 above that of Fasli 1270, the Ryots are said still to suffer, and to be unable easily to pay the arrears of revenue due by them. Their inability has been further increased by the failure in particular of the Cumboo and Gingely seed crops in the current Fasli.

11. SANITARY STATE.—The sanitary condition of the Sub-division was generally good. No fever, ague, or small-pox prevailed to any extent worthy to be noticed, but cholera appeared in a few villages in all the four Taluks, and caused 553 deaths.

12. Although no particular disease appeared among the cattle, yet 1,535 are reported to have died.

13. PRICES OF GRAIN.—The increase and decrease in the prices of paddy and other grains are given below as compared with the last Fasli. Deficient produce and its insufficiency in numerous instances for the Ryot's own maintenance, rendered the high prices of little avail to many of them.

Items.	Commutation price per Madras Garce.	Fasli 1270.	Fasli 1271.	Comparison.	
				Increase.	Decrease.
Paddy...	89	147	166	19	...
Cholum. ...	...	177	171	...	6.
Cumboo. ...	...	182	201	19	...
Grain. ...	68	233	210	...	23
Raggy. ...	...	190	213	23	...
Varagoo. ...	...	121	104	...	17

14. RYOTS' HOLDINGS.—A Comparative Statement of the land in the Ryots' occupation for the last and present Faslis is entered below :—

Items.	Acres.	Assessment.
Ryots' holding in Fasli 1270...	2,93,059	9,18,448
<i>Deduct</i>		
Lands given up in Fasli 1271...	21,190	41,889
Remainder..	2,71,869	8,76,559
<i>Add</i>		
Lands taken in do. ...	25,721	54,628
Total Ryots' holding in do....	2,97,590	9,31,187
Increase...	4,531	14,188

15. The increase over the last year's holding observable from the above figures, is not to be attributed to any favorableness of the season, but to the reluctance of the Ryots to part with their lands, many of them having first relinquished some portions, and then taken them up again; and also to the increased demand for land caused by the reduction of assessment.

SETTLEMENT REPORT OF

16. The following Statement shows the actual extent of cultivation in the dry and wet lands in comparison with the past Fasli. The increase occurred in all the Taluks except Arcot, where the failure of rain was the greatest; the highest increase was in Poloor:—

Items.	Fasli 1270.				Fasli 1271.				Increase.		Decrease.	
	Acres.	Assessment.			Acres.	Assessment.			Acres.	Assessment.	Acres.	Assessment.
		RS.	A.	P.		RS.	A.	P.		RS.		RS.
Dry.....	1,65,574	2,60,646	2	9	1,75,366	2,74,772	10	3	9,792	14,126	...	...
Wet.....	90,880	5,57,453	4	3	93,182	5,65,801	14	9	2,302	8,348	...	...
Total...	2,56,454	8,18,099	7	0	2,68,548	8,40,574	9	0	12,094	22,474	...	...

17. The assessment on account of second crop raised on single crop land fell below that* of last year by Rupees 971. The Teerwah Jasty, or water tax was Rupees 6,669, or 770 Rupees more than in Fasli 1270.

18. The total waste, wet and dry, charged and remitted is entered in the margin; the charge					
		RS.	A.	P.	
Waste charged.....	20,689	10	5		was made only in cases where it was ascer-
Waste remitted, including chicked Pooldi, &c.	85,425	3	4		tained that the Ryots had profits from their
					cultivation, or means of paying the Govern-
					ment demand easily; or when they offered to pay the
					assessment of, and claimed a prior right to,
					the waste land taken up, or applied for by other persons.

19. REMISSION.—The amount of remission under all heads, and the reasons for granting it having been already stated under the head of Season, it requires no further remarks here, except to add that the greatest possible care has been taken in dealing with every item.

20. The subjoined Statement exhibits the Land and Extra Sources of Revenue in comparison with the preceding year :—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS.	RS.
Land Revenue, including Fusul and Teer- vah jasty....	9,28,012 2 4	9,41,994 1 4	13,982	...
<i>Deduct</i>				
Remission...	1,16,080 6 10	1,19,076 3 7	2,996	...
Remainder...	8,11,931 11 6	8,22,917 13 9	10,986	...
<i>Add</i>				
SUNDRY SOURCES.				
Inam quit-rent...	2,513 6 0	3,155 1 9	642	...
Revenue from Malayalam or Hill villages..	1,411 5 6	1,451 5 6	40	...
Inam Jody...	1,581 12 5	1,527 6 6	...	54
Inam Bogajasty...	257 12 1	273 14 9	16	...
Cavel Cundayem...	404 12 5	479 11 1	75	...
Tope Audayem...	12,073 1 1	11,882 1 6	...	191
Tank Fishery...	6,238 6 4	3,812 1 2	...	2,426
Vadapoory Vardana...	2 10 0	2 10 0	...	...
Moturpha...	15,151 4 5	.....	...	15,151
Road Fund...	15,841 12 8	15,997 7 6	156	...
Shotriem Jodi...	6,872 14 2	6,872 14 2	...	...
Sevoy Jamah...	3,078 6 7	4,247 0 2	1,169	...
Total...	8,77,359 3 2	8,72,619 7 10	13,084	17,822
<i>Deduct</i>				
Merahaud Dasabundum...	50,137 7 4	52,214 5 6	2,077	...
Remaining...	8,27,221 11 10	8,20,405 2 4	11,007	17,822 11,007
			Net...	6,815

21. The only items of revenue which require notice in account of their decrease in the above Statement are Moturpha which has been altogether abolished, and Fish rent which is 2,426 Rupees less than in last year. This latter decrease has been caused by there being no offer made to rent the fishery of the Mamundoor tank in consequence of the great failure in the supply of water to it.

Items.	Fasli 1270.		Fasli 1271.		Increase.		Decrease.	
	Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.
Indigo.....	2,200	4,368	989	1,960	...	..	1,211	2,408
Cotton.....	12	27	1	2	..	..	11	25
Sugar-cane...	593	3,927	541	3,732	...	..	52	195

22. The extent of the cultivation of Sugar-cane, Cotton and Indigo fell below last year as shown in the margin, owing, I imagine, to the general unfavorableness of the season.

23. An Abstract Statement of the Demand, Collection and Balance of all sources of Current Revenue, is subjoined. It would appear that the balance still outstanding is very large, and that the poverty of the Ryots is the "bonâ fide" cause of delay in recovering the same.

	RS.	A.	P.
Demand...	8,20,405	2	4
Collections within the end of Fasli...	5,97,052	13	0
Subsequent collections...	1,49,172	3	4
Balance...	74,180	2	0

24. The following amounts of old arrears are not realizable for the reasons stated with reference to each, and they are accordingly recommended for final remission :—

	RS.	A.	P.	
Assessment on a portion of land erroneously included in a certain Ryot's Puttah...	2	4	10	
Do. on land within a disputed boundary and entered in the accounts of two villages...	0	8	10	
Do. on land brought to account in excess of the extent in the Survey measurement...	4	12	5	
Do. due by Ryots who have no property, and whose lands were put up for sale and not purchased...	36	5	7	
Over-assessment made by Kurnum by mistake...	4	0	0	} in Wandiwash Taluk.
Assessment on waste remitted, but omitted to be deducted from the accounts...	0	6	9	
Do. outstanding against poor Ryots in Arcot Taluk...	49	1	10	
Do. do. who have not property...	53	1	1	
Do. do. who have deserted the village or died...	122	6	2	
Allowance payable to Moturpha village servants included by mistake in the accounts...	30	9	9	
Tax on land taken up for District road improperly included in the accounts...	2	1	2	

Real property.		Personal property.	
Distrained.	Sold.	Distrained.	Sold.
1,274 0 10	334 11 11	1,193 5 3	430 4 0

25. Real and personal property, to the extent shown in the margin, was distrained and sold for arrears of revenue.

26. The village accounts were kept very carelessly. The Taluk authorities do not seem to have given their due attention to it. Several accounts were found in arrears for

some months, and many instances of inaccuracy were discovered; more land was entered than the actual extent cultivated; lands ploughed, and portions of fields left waste, were incorporated with the lands cultivated; the crops grown were represented to be of a different sort from what they really were. The notice taken of these irregularities will, it is trusted, prevent their recurrence to any extent.

27. As requested in your Memorandum, dated 21st February 1862, No. 12, inquiries on the spot were made at the time of Jamabundy, regarding the working of the Forest Conservancy rules in Vellore and Poloor, and it appears that they have very rarely proved a means of extortion or oppression, and that the rates of fees, though complained of by the payers as so high as to leave them very inadequate remuneration, are not in my opinion too heavy, or likely unduly to repress industry.

28. Three of the Sub-division Taluks having been settled by Mr. Blair, I only came personally in communication, during the Jamabundy, with the Vellore Tahsildar, and am glad to be able to report favorably of him, as well as of the revenue establishment in general. I cannot however close this report without bringing specially to notice the conduct of the Sub-division Sheristadar "Chittambala Mudali;" I found him very active and zealous in the performance of his duties, and he appears to enjoy the confidence of the Ryots generally; he unites an excellent knowledge of English, with thorough acquaintance with Revenue business in all its details; had I remained in the Sub-division, I should have promoted him on the first opportunity, as I had formed a very high opinion of his character and integrity.

VELLORE,
8th September 1862. }

(Signed) R. W. BARLOW,
Acting Sub-Collector.

(True Copy.)

(Signed) J. FRASER,
Acting Collector.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

16th July 1858.
2nd September 1859.
7th July 1860.
17th June 1861.
19th March 1862.
24th July 1862.
7th August 1862.
Paragraph 15 of 7th August 1862, No. 5454.

1. I have the honor to submit my Report on the Settlement of this District for the past Fasli year (1271) accompanied with the Annual and Quinquennial Statements prepared in the prescribed forms, and exhibiting the requisite particulars in accordance with the instructions laid down in the Board's various Circulars as marginally noted.

Statement No. 1.

2. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Statement No. 1 shows when the Settlement operations commenced and concluded, and the places where, and the Officers by whom, the Settlement was conducted. As a general rule the Jamabundy was held at the Kusbah stations, but in the Villapooram and Yellavanasore Taluks, Perimbay in the former, and Trikalur in the latter were selected as the most convenient localities.

3. II. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS THAT MAY NOT HAVE BEEN RENEWED.—The following table exhibits the total number of villages of this District, and the tenures under which they are severally held :—

Number.	Description of Villages.	Number of villages in Fasli 1270.	Number of villages in Fasli 1271.	Increase.	Decrease.
1	Ryotwar villages...	2,972	3,002	30	...
2	Settled by rent...	29	...	...	29
3	Shrotriem villages...	63	63	...	...
4	Inam. do. ...	7	7	...	...
5	Moturpha. do. ...	11	11	...	...
6	Moottah. do. ...	17	17	...	...
7	Amani do. ...	2	1	...	1
	Total...	3,101	3,101	30	30

4. The increase of 30 villages under the head of Ryotwar is owing to the transfer of 29 villages from the head "Settled by rent," consequent on the introduction of the revised rates of Teerwah in the resumed Jaghire of Kollamalay in the late Munnargoody Taluk, as well as to the transfer of a single village in the Chekady Jaghire of the Taluk of Trinomalay from Amany in Fasli 1271; this is the usual course when there is no Nunjah cultivation.

5. The permanent Puttahs issued in Fasli 1270 amounted to 225,630. It was found necessary to grant fresh Puttahs at the past year's Settlement, in cases where the Puttahs of the preceding year had been lost, and new Puttahs were given to the newly settled Ryots.

6. The Puttahs thus renewed were 12,880. The number not renewed or which remained unaltered or were merely modified by additional entries amounted to 212,750.

Vide paragraph 4 of Settlement Report, 10th October 1861.

SETTLEMENT REPORT OF

7. The Ryots offered no opposition to the change of system and in no way objected to produce their old Puttahs for alteration.

8. III. SEASON AND SANITARY STATE OF THE DISTRICT.—The season under report was on the whole decidedly favorable. In July rains were sufficient to carry on dry cultivation. In August there was no rain but that which fell in September enabled the wet cultivation to progress, and in October the Ryots were encouraged by seasonable showers to carry on the cultivation of Cotton and Indigo to a considerable extent. There was also rain in November which proved very favorable to the progress of cultivation generally, but this again was checked by the entire absence of rain in the following months of December and January, a want that was fatal to the realization of full crops in many parts, but those sufficiently advanced were brought to tolerable maturity in other localities by the rain which fell at a later period in the month of February, when the Indigo crop likewise promised well, but the plants were subsequently injured by insects. In March and April there was a failure, but the slight rains which fell in May and June proved favorable to the dry crops.

9. There were moderate freshes in the Coleroon and in the other principal rivers from July to November, but none between the latter month and the following June.

10. Thus, while accounting the season as generally favorable, yet the total yield of wet crops was deficient and fell short of the average, and this may be attributed to the total absence of rain in the important month of December, and to the insufficiency of supply in the succeeding months of the season.

Number Vaccinated in Fasli 1271...	Rs. 8,587
Do. in 1270..	8,078
Increase.....	511

11. The Vaccination operations in this District if the returns are to be relied on, were satisfactory, the number said to have been vaccinated during the year amounted to 8,589 which is in excess of the previous year by 511. As far as my inquiries go, I believe that in each year the people are becoming more alive to the advantages of vaccination, and if it be so, the greater the chance of the vaccinators doing their duty.

12. The sanitary state of the District during the year under notice has been very satisfactory. Cholera occasionally showed itself in certain localities, but not in any virulent form, and with this exception the District has been quite free from any epidemic disease. From March to May cattle suffered partially from murrain.

13. IV. PRICES OF GRAIN.—The following comparative Statement exhibits the average prices of all staple articles for the two Faslis of 1270 and 1271, showing the increase and decrease in the market value of each kind of grain. :—

No.	Grains.	Fasli 1270. In garce.	Fasli 1271. In garce.	Increase.	Decrease.
1	White paddy...	137	163	26	..
2	Coarse do. ...	122	148	26	...
3	Cholum. ...	178	212	34	...
4	Cumboo. ...	159	178	19	...
5	Horse-gram ...	254	224	...	30
6	Raggy... ..	163	186	23	...
7	Varagoo. ...	100	136	36	...

14. It will be seen from this Statement that with the exception of horse-gram there has been a very marked rise in the prices of all grain in the present year as compared with its predecessor, and one cause of this large increase may possibly be found in the limited outturn of produce owing to the inadequate or unseasonable supply of rain as already noticed, while the decrease in the price of horse-gram is attributed to the comparative large outturn of that grain the cultivation of which happened to be favored with plentiful showers at the proper season. Strict orders were sent by Circular to all local officers, and as they have certified to the accuracy of these price lists I can entertain no doubt of their correctness.

Enclosure B in No. 3.

15. V. RYOTS' HOLDING.—The following abstract gives the result of the Ryots' holding during the year under review for Ryotwar villages:—

Items.	Extent.	Assessment.
Holdings of previous year...	9,59,961	27,76,766
Deduct lands given up.	95,428	2,06,524
Remainder.....	8,64,533	25,70,242
Add lands taken up...	1,52,040	4,48,686
Total holdings.....	10,16,573	30,18,928
Waste remitted...	...	9,352
Remainder.....	10,16,573	30,09,576
<i>Particulars of the above.</i>		
Actual cultivation.	9,43,613	28,57,234
Waste charged...	72,960	1,52,342

16. It will be seen from this abstract Statement that the extent of holdings amounts to acres 10,16,573, bearing an assessment of Rupees 30,09,576. The Teervah Jastee and Fussul Jastee have been excluded from the entries of assessment in the enclosure B, and the items in this contain only the original assessment. The Ryots' holdings for the year under review show an increase as compared with the preceding Fasli of acres 1,02,958, bearing an assessment of Rupees 3,45,066.

1270....	9,13,615	26,64,510
1271....	10,16,572	30,09,576
Increase...	1,02,958	3,45,066

17. This increase is due mainly to the following causes:—

	A.	As.
1st. Extension of cultivation in this over the previous year ..	48,417	1,49,338
Transfer of 29 villages of resumed Jaghire of Kollamalay in the late Munnargoody Taluk to the Ryotwar, the villages having been previously rented...	8,195	43,100
Amount gained by less remissions on Putcut waste granted in this than in the last year...	46,346	1,02,904
Difference of Teervah consequent on the conversion of Dry lands into Wet as per new Survey Settlement in the Chelumbaram and the late Munnargoody Taluks...	...	49,724
Increase	1,02,958	3,45,066

	Acres.	Rupees.
Total holdings....	10,16,573	30,18,929
Cultivation.....	9,43,613	28,57,234
Waste.....	72,960	1,61,695
Percentage.....	7	5

18. On comparing the extent of total waste and its assessment with the total holdings and Revenue of the Fasli under report only about 5 per cent on the Teervah remains uncultivated as shown in the margin.

	Dry.	Acres.	Rs.
1270	6,83,447	12,81,545	
1271	7,44,286	13,81,974	
Increase	60,839	1,00,429	

19. The total extent of Punjab cultivation and the assessment for Ryotwar villages for the past two years is given in the margin. The increase in favor of the year under review is considerable.

20. It will be seen that the extent of Dry land cultivation amounts to acres 7,44,286.

SETTLEMENT REPORT OF

bearing an assessment of Rupees 13,81,974, showing an increase of Rupees 1,00,429, or acres 60,839 over last Fasli. The following figures will explain the particulars of this increase :—

	A.	As.
1st. Extension of cultivation over last year...	31,888	62,700
2nd. Transfer of 29 villages of the resumed Jaghire of Kollimalay to Ryotwar...	1,592	3,386
3rd. Transfer of garden lands into Dry under the new Survey Settlement in Chellumbrum and Munnargoody Taluks...	499	4,133
4th. Amount gained by the amount of remission less granted in this than in last year...	37,010	67,468
Total...	73,989	1,37,687
Deduct decrease effected in the Dry consequent on the transfer of Dry lands into Nunjah...	13,150	37,258
Net amount of increase...	60,839	1,00,429

	Wet.	
1270...	2,26,052	13,59,048
1271..	2,68,572	16,07,313
Increase..	42,520	2,48,265

21. The figures in the margin exhibit the entire extent and the assessment of Nunjah cultivation for this Fasli, for Ryotwar villages. The particulars of this increase are as follow :—

	Ac.	A.
Extension of cultivation over last year...	13,431	86,116
Transfer of 29 villages of the resumed Jaghire of Kollimalay to the Ryotwar...	6,603	39,714
Conversion of Dry lands into Nunjah...	13,150	86,982
Increase gained by the amount of remissions less granted in the past than in the previous year...	9,336	35,453
Increase...	42,520	2,48,265

22. Of the total Nunjah cultivation as above a very large proportion is irrigated by artificial sources, the chief of which are the lower anicut on the Coleroon, and the anicut over the Vellar river, and the Ponnear Guddelum and Ragavien channels.

23. The following table exhibits at one view the total extent of land cultivated under each of the above sources of irrigation with its assessment :—

No.	Irrigation.	Extent.	Assessment.
		Ac.	
1	Lower anicut Coleroon...	70,515	4,03,478
2	Vellar do...	16,511	99,335
3	Ponnear river...	28,950	1,85,213
4	Guddalum do...	5,099	46,835
5	Ragavien channel...	5,088	31,498
6	Viccravandy anicut...	868	5,409
	Total...	1,27,031	7,71,768

	Garden.	
1270..	4,116	23,917
1271..	3,715	20,289
Decrease..	401	3,628

24. There is a decrease in the extent of this cultivation amounting as noted marginally to acres 401 or Rupees 3,628 as compared with Fasli 1270.—*Vide* remarks on Nunjah. The particulars of this decrease are subjoined,

SOUTH ARCOT.

5

Decrease of the garden converted into Wet as per new Survey Settlement in Chellumbrum and late Munnargoody Taluk...	Ac. ...	A. 4,133
This decrease is owing to the grant of remissions this year...	... 0	17
	499	4,150
Deduct increase gained by the extension of cultivation over last year.	98	522
Net decrease...	401	3,628

Fussel Jastee.	
1270..	31,417
1271...	41,063
Increase...	9,646
* In the Hooloos Taluks.	4,378
† In the Chellumbrum and late Munnargoody Taluks.	5,268
	9,646

25. The revenue derived from the cultivation of second crop amounts to Rupees 41,063 being an increase of Rupees 9,646 over Fasli 1270. This increase is owing partly to the extension of cultivation of second crop* in the registered double crop lands and in uncertain double crop lands, and also to the levy of second crop† Teerwah on Nunjah lands in the Chellumbrum and late Munnargoody Taluks according to the new Survey Settlement. But I desire to explain that out of the total revenue derived from this source

Rupees 29,551 were fixed on the actual cultivation of second crop in the registered double crop lands and on those of doubtful yield, and a sum of Rupees 6,244 was added to certain cultivators for raising second crop cultivation on registered single crop land to the injury of the regularly assessed double crop land, and the rest or Rupees 5,268 was obtained as above stated by the levy of second crop assessment on lands in the Chellumbrum and late Munnargoody Taluks in conformity with the new Survey Settlement.

Teerwah Jastee.	
1270.....	1,42,743
1271.....	1,06,262
Decrease...	36,481

26. Teerwah Jastee or Kusser or extra water rate levied on Dry land converted into Wet or Garden, and to enable the proper cultivation of dry crops also by the use of water provided at the cost of Government or from public sources belonging to the State, amounts to Rupees 1,06,262 being a decrease of Rupees 36,481 below the collections on the same account for Fasli 1270.

The particulars of decrease are noted below :—

Conversion of Dry land into Wet in the Chellumbrum and late Munnargoody Taluk as per new Survey Settlement...	13,150	49,724
Deduct		
Increase of Kusser gained by the extension of Wet cultivation on Dry lands in the Hooloos Taluks...	3,002	1,092
Increase of do. gained by the extension of Dry cultivation by the aid of Government water...	1,226	2,151
	4,228	13,243
Net decrease...	8,922	36,481

1270..	8,77,698	25,81,053
1271..	9,43,613	28,57,234
Increase...	65,915	2,76,181

27. VI. ACTUAL CULTIVATION.—The extension of actual cultivation amounts to 9,43,613, bearing an assessment of Rupees 28,57,234 exhibiting an increase in revenue of Rupees 2,76,181 over and above Fasli 1270; this increase may be accounted for as follows :—

1st. Extension of cultivation over last year...	48,417	1,49,338
2nd. Extension of cultivation of the lands which were "holding waste" in last Fasli 1270...	9,303	34,019
3rd. Transfer of 29 villages from the rental to the Ryotwar...	8,195	43,100
4th. Increase gained in the Teerwah from the conversion of dry lands into Nunjah in the Munnargoody and Chellumbrum Taluk :—		49,724
Total...	65,915	2,76,181

SETTLEMENT REPORT OF

28. VII. WASTE CHARGED AND REMITTED WITH REASONS.—In the following table will be found the details of waste lands charged to account and waste lands on which the assessment was remitted :—

Table.

Items.	Total waste.						Remission granted on entire fields as exhibited in Enclosure B in No. 3.			Net waste charged.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	Acres	RS.	A.	P.
Dry.	60,237	0	0	1,02,518	5	6	1,652	9	0	60,237	1,00,865	12	6
Wet... ..	12,443	0	0	57,643	7	4	7,682	8	3	12,443	49,960	15	1
Garden... ..	280	0	0	1,532	11	5	16	15	5	280	1,515	12	0
	72,960	0	0	1,61,694	8	3	9,352	0	8	72,960	1,52,342	7	7

29. Remissions were granted on what is termed Nunjah Putcut waste on the scale noted

† If the per centage of loss falls below 10, 25 per cent.

From 11 to 50, 50 per cent.

„ 51 to 75, 75 do.

Above 75 full remission the same Rule applied for Shavi remission.

* This includes Rupees 1,669-8-5 remitted in certain Taluks on Punjah and garden waste.

in the margin, and in all cases where losses were proved, arising from no wilful neglect on the part of the Ryot, but which were owing to failure of rain or to the deficiency in the supply of the ordinary sources of irrigation. The sum thus remitted on entire fields of the Ryots amounts to Rupees 9,352-0-8,* this

appears in Enclosure B in No. 3, the amount claimed but refused on account of waste, and which has accordingly been brought to account against the Ryots is Rupees 1,52,342-7-7.

30. I feel called upon here to remark on this last item of unremitted waste. *Primâ facie* it would appear a harsh if not unjust measure, that is to an inexperienced mind, but strictly it is neither, indeed I may say that it is the very reverse. The system of annual remissions for Shavi and waste, which I found to obtain in this District, seemed to me very pernicious and to demand decided measures to put a stop to it. Notwithstanding the almost universal reduction of assessment throughout the District, these remissions were annually permitted, and as I conceive, on no sufficient grounds while they involve to my mind a very important principle. In the recent and present great demand for land may be inferred its value, the eagerness and rivalry displayed by applicants sufficiently demonstrate the profitable use to which it can be turned, and the almost fabulous rates at which in some parts of the District land changes hands, and even finds ready purchasers, attests the necessity for the utmost caution on the part of Revenue Officers that they should not be led away by demonstrations and cries for remission incidental almost to every Jamabundy season. The past year was no exception to its predecessor, and in the three important Taluks† which were settled by myself, while steadfastly resisting the clamour for remission grounded on custom, I endeavoured to explain to the more intelligent of those present, the reasons and motives which then influenced me and which would always influence me in refusing the demand. I took occasion more than once from particular cases that came specially under my notice to prove that my resolve was neither hard nor unjust. There was one case in particular where a Ryot pleaded his claim for remission on account of waste while he had actually sold this land to another, and he was not then the real holder of it, but was simply put forward by the purchaser on the chance

† Cuddalore.
Villapuram.
Virdachellam.

of getting some remission which would benefit himself. I carefully made the Ryots to understand that while I would force no one to continue his holding, I required of each the full revenue of that holding, whether cultivated or not, and for the simple reason that his retention of it kept others out, and thus deprived Government of their rights and dues as the landlord, and therefore, inasmuch as land was now so valuable, the assessment so light, prices so high, and the land so negotiable, on no account whatever were remissions on any pretext to be hereafter looked for, save of course where seasons in whole or in part so failed as to necessitate their being made exceptional. Before the Jamabundy was commenced, I issued written instructions conveying my views to the different Officers who with myself conducted the Settlement of the District, and I need not say that those instructions were carefully carried out, the exceptions being those spoken of in paragraph 29, where there appeared necessity, for the causes noted, to afford the relief applied for. In future years there will be no difficulty in this matter, and the demand for remission will I conceive be limited to those cases only which fall under the admitted exceptional class, and thus the duty of the Settlement will ordinarily I trust be an easier and pleasanter task than in the past or preceding years.

31. VIII. PARTICULARS OF REMISSION.—The following comparative table exhibits the amount of remissions granted under the heads of Occasional, Fixed, and Deduction for the payment of village officers for Faslis 1270 and 1271:—

No.	Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
1	Occasional...	81,687	1,58,913	77,226	..
2	Fixed	1,28,831	69,804	...	59,027
3	Deduction for the payment of village servants...	1,94,549	2,08,212	13,663	...
		4,05,067	4,36,929	90,889	59,027
		...	...	59,027	...
		Net increase...		31,862	

Occasional. Under the head of Occasional a sum of Rupees 1,58,913 has been remitted this year. This shows an increase of Rupees 77,226 as entered in the Statement which is accounted for as follows:—

Loss of revenue consequent on the introduction of the revised rates in the Chellumbrum and late Munnargoody Taluks...	1,57,257
Amount of remission granted on Teerwah Jastee and Fasal Jastee from failure of rain...	730
Total...	1,57,987

Deduct

Increase gained by withholding remissions granted in last year on portions of fields left waste and on Shavy...	80,761
Net increase...	77,226

Fixed.

Under this head a sum of Rupees 69,804 has been remitted this year exhibiting a decrease of Rupees 59,027; the following will explain this decrease:—

Amount of temporary remissions discontinued consequent on the introduction of the new Survey Settlement in the Chellumbrum and late Munnargoody Taluks...	67,206
Amount of two-fourths remission allowed on lands cultivated by the Brahmins of the Moccasa villages in the Chellumbrum Taluk discontinued, consequent on the new imposition of the quit rent on those lands by the Inam Commissioner, this collection has been credited to the head Inam commutation...	743
Deduct, being the road fund charged on the excess cultivation made in the Hoolos Taluks, and the levy of 4 Pice in every Rupee of the land assessment in lieu of 1 Anna per cawny formerly levied in the Chellumbrum and late Munnargoody Taluks.— <i>Vide</i> paragraph 12 of the Order of Government 19th October 1860, No. 1,906.	8,922
Net decrease...	59,027

Deduction for the payment of village servants.

Under the head of Reduction for the payment of village servants it amounts to Rupees 2,08,212 this year, there is an increase of Rupees 13,663; the following will show the particulars of increase:—

Increased amount of deduction made for the payment of village Officers consequent on the extension of cultivation...	19,221
Deduct	

In Chellumbrum and late Munnargoody Taluks.

Petty fees to temples and certain deductions made on the cultivable extent of Kavil Punnail lands, discontinued.— <i>Vide</i> paragraph 9 of the Order of Government 19th October, No. 1,906...	5,558
Net increase...	13,663

Statement No. 10 A.	
1270... ..	20,272
1271... ..	25,763
Decrease...	510

32. IX. PARTICULARS OF SUNDRY ITEMS.—The Revenue under this head is Rupees 25,762, showing a decrease of Rupees 510 accounted for by the transfer of the amount of quit rent newly imposed by the Inam Commissioner on Katabadi Inam lands, to the head Inam commutation.

Amany.	AC.	RS.
1270... ..	470	1,551
1271... ..	394	1,217
Decrease..	76	334

33. This trifling decrease is owing to the transfer of a single village from Ryotwar, already noticed, to Amany.

34. X. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—*Statement No. 7*—The following abstract table gives the extent and assessment of Sugar-cane cultivation, and of Cotton and Indigo in the year under review as compared with the Fasli preceding:—

Products.	Fasli 1270.		Fasli 1271.		Increase.		Decrease.	
	E.	A.	E.	A.				
Sugar-cane.	2,104	10,205	1,833	11,008	803	0 0	271	0 0
Cotton.....	34,911	78,108	36,603	72,850	1,692	0 0	5,257	0 0
Indigo....	34,373	71,093	57,331	1,15,861	22,958	0 0	44,768	0 0
	71,388	1,59,406	95,767	1,99,719	24,650	0 0	45,571	0 0
	Net increase...				24,379	0 0	40,314	0 0

35. Of the above products there is a decrease in the extent of Sugar-cane cultivated but an increase in the assessment, and in Cotton it is exactly the opposite; the cultivation has considerably increased while there is a material decrease in the revenue which is accounted for by the fact that the lowest assessed lands have been appropriated to this species of cultivation. The rains we had in July and October of last year were very favorable to the Indigo, hence to that cause may be ascribed the satisfactory increase both in the cultivation of, and revenue derived from, this valuable product.

36. The following comparative table exhibits the result of Gingelly and ground nut cultivation which is yearly rising in importance:—

Products.	Fasli 1270.	Fasli 1271.	Increase.		Decrease.	
Gingelly Oil Seeds.....	29,878 53,242	21,161 38,135	...	...	8,717	15,107
Ground Nut.....	8,451 18,226	9,757 21,112	1,306	2,886	...	...
Total...	38,329 71,468	30,918 59,247	1,306	2,886	8,717	15,107
			Net decrease...		7,411	12,221

37. The decrease in the culture of Gingelly oil seed is owing to the failure of rain at the proper time, while the increase in the cultivation of ground nut is, I believe simply caused by rain having fallen when it was needed.

38. XI. AN ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PREVIOUS YEAR AND ALSO THE RESULTS OF THE REVISION OF ASSESSMENT.—The following abstract Statement shows the general result of the Land Revenue Settlement of the year under report; this amounts to Rupees 27,79,856-3-4, being a net increase of Rupees 2,58,720-6-9 over and above last Fasli:—

No.	Items.	Fasli 1270.	Fasli 1271.	Increase.		Decrease.	
1	Moottah.....	8,636 4 1	8,636 4 1	...	...	...	...
2	Quit rent commutation on Shrotriem and Inams.....	18,362 13 7	24,062 0 4	5,699 2 9	...	...	...
3	Ryotwar.....	24,59,876 0	227,45,735 10 2	2,85,859 10 0	...	...	...
4	Rent for one year.....	32,784 11 9	...	...	32,784 11 9	...	...
5	Amany.....	1,475 15 0	1,159 12 9	...	...	316 2 3	...
6	Inam commutation.....	...	262 8 0	262 8 0	...	...	...
	Total...	25,21,135 12	727,79,856 3 4	2,91,821 4 9	33,100 14 0		
			Net increase...	2,58,720 6 9			

39. A brief reference to each of the items here noticed will perhaps be expected.

Moottah. 40. There being no fluctuation in this item it calls for no remark.

Quit-rent Commutation on Shrotriem and Inams. 41. The increase under this head is Rupees 5,699-2-9 occasioned by the new imposition of the tax on Shrotriem and Inams by the Inam Commissioner.

Ryotwar. 42. There appears an increase of Rupees 2,85,859-10-0, exhibited under this head and it has been already explained. The extension of cultivation, the transfer of 29 villages from Rental to Ryotwarry, and the amount of remissions less granted in this year on waste and withered crops than in the Fasli preceding.

SETTLEMENT REPORT OF

Rent for one year.
To Board 7th November 1860,
No. 183.
From do. 4th December 1860,
No. 5,673.

43. There is a decrease of Rupees 32,784-11-9 under this head, caused by the introduction of the new rates of assessment in Fasli 1271 on the lands of the 29 villages of the Jaghire of Kollymalay in the late Munnargoody Taluk so often noticed. These villages have usually been rented out until the past year.

44. The decrease of Rupees 316-2-3 under this head is consequent on the transfer in the past Fasli of a single village in the Chekkady Jaghire in the Trinomallay Taluk to Ryotwar as explained in paragraph 4.

Inam commutation. 45. The increase of Rupees 262-8-0 under the head of Inam commutation arises from the redemption of the Land tax in certain cases under the Freehold Rules.

Results of the revision of assessment.

46. I now come to notice the results of the revision of the assessment effected in the Chellumbrum and Munnargoody Taluks in Fasli 1271. The Enclosure D in No. 10, which accompanies the Settlement Report, will show the Jamabundy Beriz of Fasli 1270 at the old rates, that of Fasli 1271 at the revised rates.

47. It is not my province here to offer any remark on the peculiarities of the revision of the assessment in these parts, since the subject has been elaborately dealt with by Mr. Newill in his report, and in the Board's Proceedings held thereon dated 3rd November 1859, No. 4,498.

* Vide paragraph 5 of the Order of Government, 19th October 1860, No. 1,906, Enclosed in Board's Proceedings 26th October 1860, No. 4,963.

48. The Government in the orders noted in the margin, at first directed that the revision should be carried out at the annual Settlement of Fasli 1270, but this was deferred, *vide* paragraph 4 of the subsequent orders of Government dated 7th November 1860, No. 2,063.

The amount of difference between the old	rs.
and the revised rates...	1,57,257
Loss in additional tax and Trees tax...	370

Total loss..... 1,57,627

Deduct	rs.
Increase gained by the extension of cultivation..	62,113
Increase consequent on the transfer from the head Settled by the rent to that of Ryotwar of the Government gardens situated in Kollymalay Jaghire villages...	8,995
Increase gained by the imposition of second crop assessment.	5,005
	<hr/> 76,113
Net loss.....	81,514
Amount of temporary remission, discontinued...	67,975
Net decrease.....	<hr/> 13,539

49. In conducting the Settlement of Fasli 1271 according to the revised rates of Teerwah, the loss of revenue amounts to Rupees 1,57,627 as detailed in the margin; this sacrifice of revenue equals 31 per cent on the old or Pymash rates of Teerwah. Out of this loss a sum of Rupees 76,113 was made good by extended cultivation and by the levy of a second crop assessment on Nunjah lands, while the remainder, or Rupees 81,514, was further reduced to Rupees 13,539, entirely by refusal of remission hitherto granted as per Board's Proceedings 12th October 1854. This balance then of Rupees 13,539 is the net decrease below the Settlement Beriz of the previous Fasli 1270.

50. Of the total extent of classified Ayacut there remains waste 7,227 Acres, assessed at Rupees 15,268. There also appears a waste of 12,600 Acres of Porumboke not included in the Ryots' holdings, but it is generally thought that under the present moderate rates of assessment, the neighbouring Ryots will shortly take up every portion of this waste that may prove fitted for cultivation, and past experience in like cases fully justifies this belief, and although there appears no immediate means available of making good the loss of Rupees 81,514, yet the net decrease of Rupees 13,539 I have been noticing will, I am persuaded, be fully made up, and that before very long, by extended cultivation.

Average rates per Acre.								
As per old rates.			As per revised rates.			Difference.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Dry..	2	13 4	1	13 8		0	15 8	
Wet...	7	7 3	5	7 8		1	15 7	

51. I give in the margin the average old and the present revised rates showing that nearly a reduction of 1 Rupee an Acre on dry and of 2 Rupees an Acre on wet land has been effected under the new Survey Settlement.

1270.....	1,35,300
1271.....	1,81,500
Increase....	46,200
To Board 1st June 1861.	

52. XII. **SUNDRY SOURCES OF REVENUE. Abkarry.**—The increase under this head is caused by the increased rental of the Abkarry farm. It is under lease for a term of five years commencing from Fasli 1271 to 1275 at an excess rental over former years as shown in the margin.

1270.....	46,846	4	1
1271.....	52,536	0	6
Increase...	5,689	12	5

53. **Income Tax.**—This increase arises from the imposition of the tax on many persons who from some cause or other were not called upon to pay in the last year, also to the transfer of many to the Income tax account who before paid Moturpha. The tax received further addition under the operation of Schedules 3 and 4.

1270.....	42,854	5	9
1271.....	49,193	2	1
Increase...	6,338	12	4

54. **Sea Customs.**—The Sea Custom Collections enclusive of Extra Revenue amounts to Rupees 49,193-2-1, being Rupees 6,338-12-4 in excess of the previous year.

55. The accompanying Statement marked A will exhibit the ports in the District and the amount collected in each. This slight augmentation of revenue may, I think, be ascribed to the progress of trade, and is partly owing perhaps to the reduction in the rates of duty under Act X of 1860 both on exported and imported goods.

56. There is however a decrease in the export of Paddy in the Cuddalore Port, and of Rice at Porto Novo as compared with last year, while the Import returns show an increase in brief of articles such as nuts, piece-goods, sugar, and sugar-candy, palmirah rafters, benjamin, brass, tin, &c., in the former Port (Cuddalore), and of betel-nut boiled and cut, piece-goods, cotton, palmirah rafters, and other sundry articles in the latter Port (Porto Novo).

57. Under this head the revenue collected for the year amounts to Rupees 72,508-8-0, being in excess of the preceding Fasli by Rupees 2,042-2-9. The duties collected at the different chowkies on the French frontier in this District are detailed in the Statement marked B accompanying my Report. This increase will be found to consist in the larger exports of Indigo and ground-nut to Pondicherry in consequence of the reduction of the duty under Act X of 1860. A large decrease is observable in the import of cotton twist and yarn piece-goods, composition metal, &c., for which no special cause can be assigned beyond the ordinary fluctuations of trade.

Frontier duties.			
1270.....	70,466	5	3
1271.....	72,508	8	0
Increase...	2,042	2	9

58. **Salt.**—The amount in this branch of revenue aggregates Rupees 4,35,626-4-0, being Rupees 37,915-3-11 in excess of the previous Fasli. This result is mainly owing to the enhanced price under the Government Notification of the 24th June 1861, which raised it to 1½ Rupees per Indian Maund.

1270..	3,97,711	0	1
1271..	4,35,626	4	0
Increase.	37,915	3	11

SETTLEMENT REPORT OF

59. The subjoined comparative Statement shows at one view the revenue derived from each of the places of manufacture in this District.

No.	Salt pans.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Merkanum...	3,01,771	11	8	3,05,207	5	4	3,435	9	8	...	...	...
2	Teagavully.	21,145	7	3	48,197	13	0	27,052	5	9	...	...	...
3	Killay...	36,027	5	11	47,747	13	0	11,720	7	1	...	...	...
4	Cuddalore....	33,971	11	3	34,473	4	8	501	9	5	...	...	...
5	Madras...	4,794	12	0	...	...	...	...	...	...	4,794	12	0
	Total...	3,97,711	0	1	4,35,626	4	0	42,709	15	11	4,794	12	0
					Net increase...			37,915	3	11			

60. Although there appears a decrease of 23,108 Maunds in the quantity in Enclosure A to Statement No. 5, yet the additional price has not only made good this loss but has resulted in a considerable increase as above noticed.

61. From the Statement given below, the Board will find the quantity sold for Home and Inland consumption as well as that supplied to the French Government, and the quantity exported to other places by sea.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Home consumption...	1,34,406	0	0	1,30,343	0	0	...	...	...	4,063	0	0
Inland do.	1,98,709	0	0	1,53,831	0	0	...	...	...	44,878	0	0
Exportation by Sea...	3,000	0	0	22,200	0	0	19,200	0	0	...	...	...
Supplied to French Government.	43,279	0	0	46,912	0	0	3,633	0	0	...	...	...
Total...	3,79,394	0	0	3,53,286	0	0	22,833	0	0	48,941	0	0
							Net decrease.			26,108	0	0

62. The decrease appearing under the respective heads of Home and Inland consumption is of course owing to the decrease in sales. The cause of this decrease is now under my consideration, and I hope shortly to be in a position to report upon it. The increase under the head of "Exportation by sea" and "Supplied to French Government," arises of course from an increased demand requiring here no particular comment.

63. It will be seen by the Statement No. 4 of Salt transactions enclosed with this report that 10,778 Maunds valued at Rupees 9,171 have been debited to wastage during the year. I have to request sanction to strike off the amount under this head. This wastage averages at M. 2, S. 35 per cent of the quantity sold and does not seem to call for remark.

64. The net quantity of Salt in store on the 1st July 1862 in the present year is given below, the quantity measured up to 30th September has been Maunds 3,31,397, and the quantity still remaining unmeasured at this date amounts to Maunds 43,275.

	MS.	S.	CH.
Stock on hand on the 1st July 1861...	5,40,974	0	0
Manufactured from 1st do. to 30th June 1862...	4,87,019	0	0
Total...	10,27,993	0	0
Deduct quantity sold in Fasli 1271 ..	3,53,286	0	0
Deduct wastage...	10,778	0	0
	3,64,064	0	0
Net quantity remaining in store on the 1st July 1862.	6,63,929	0	0

The stock on hand as shown in this Statement will I believe fully meet the demand for at least two years.

65. STAMP.—The revenue derived under this head amounts to Rupees 76,443-8-2 being a decrease of Rupees 24,643-14-6 as compared with the year preceding, but the sales in the Fasli year 1270 were unusually large owing to the introduction of Act XXXVI of 1860, and to the operation of Acts XIV of 1859 and XI of 1861. The collections in that year afford therefore no criteria by which to estimate the returns from this source of revenue.

66. MOTURPHA.—The abolition of this impost renders remark unnecessary. The sums realized previously are in course of repayment to those from whom collected. The amount includes the payments received on account of the License tax prior to the receipt of the orders discontinuing that impost.

67. XIII. LAND REVENUE OF SUNDRY SOURCES.—I will now finally sum up in the following table the total revenue of the District derived from Land and all sources for the year under report, and when the result is compared with the entire revenue of the preceding Fasli, it will be seen that there is a net increase in favor of the year under report amounting to the considerable sum of Rupees 3,09,349-13-1, or three lacs, nine thousand three hundred and forty-nine, Annas thirteen, and Pie one.

TABLE.

No.	Items.	Settlement of Fasli 1270.			Settlement of Fasli 1271.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	{ Land Revenue, Ain...	25,21,135	12		27,79,856	3	4	2,58,720	6	9	...	...	...
	{ Sayer and Miscellaneous...	11,221	12	3	12,081	14	0	860	1	9	...	...	...
	Total..	25,32,357	8	10	27,91,938	1	4	2,59,580	8	6	...	...	...
2	Abkarry including Miscellaneous...	1,35,349	5	0	1,81,500	0	0	46,150	11	0	...	...	...
3	Income tax. do.	47,126	4	1	52,536	0	6	5,409	12	5	...	...	...
4	Sea Customs. do.	43,362	3	9	49,193	2	1	5,830	14	4	...	...	...
5	Land do. do.	70,498	15	4	72,968	0	2	2,469	0	10	...	...	...
6	Salt. do.	3,97,711	0	1	4,35,632	15	8	37,921	15	7	...	...	...
7	Stamp. do.	1,06,650	8	8	84,411	10	0	...	...	...	22,238	14	8
8	Moturpha. do.	41,205	6	0	15,431	3	0	...	...	...	25,774	2	11
	Grand Total...	33,74,261	3	9	36,83,611	0	10	3,57,362	14	8	48,013	1	7
	Net increase...							3,09,349	13	1	...	...	...

68. XIV. REMARKS ON SAYER AND MISCELLANEOUS.—The amount brought to account under this head exhibits a trifling increase of Rupees 2,847-14-6 above the preceding Fasli. The item is necessarily fluctuating, but this particular increase is due I believe mainly to the penalties on unstamped Deeds and to the Seigniorage collected on fuel cut in the so called jungles of this District, and which amount, since June 1862, has been transferred to the head of Local Fund, as directed by the Board of Revenue dated 3rd June 1862, No. 374.

SETTLEMENT REPORT OF

Statement No. 11.

69. XV. DEMAND COLLECTION AND BALANCE OF ALL SOURCES OF

REVENUE.—This Statement needs no remark; all that has been written bears on it, and the results which it develops have been already fully considered and explained, but it is requisite I should state that of the Settlement Beriz of Rupees 36,83,611-0-10, a sum of Rupees 32,29,309-12-3 was realized within the Fasli year, leaving a current arrear of Rupees 4,54,301-4-7, of which Rupees 3,95,895-10-10, was subsequently collected up to 30th September

	RS.	A.	P.
1. Land Revenue	50,133	15	4
2. Miscellaneous	2,503	8	4
3. Income tax..	5,768	1	3
4. Stamp.....	0	0	10
	58,405	9	9

last, leaving a balance of only Rupees 58,405-9-9, which is in course of collection and will soon I hope be realized. If the balances at the close of the Fasli are considered large it must be borne in mind that the Jamabundy of South Arcot is invariably later than in other Districts, which will fully explain the cause.

I am not aware that any plausible reason exists for this lateness to commence the Settlement, and I have taken measures to ensure its earlier commencement in future years, and the arrangement appears to me very desirable as much on the Ryots' account as on that of the Revenue Officers and their Establishments.

Statement No. 13.

70. XVI. DEMAND COLLECTION AND BALANCE OF ARREARS.—I

beg next to offer my remarks on the arrears. The total arrear outstanding on the 1st July 1861, amounted to Rupees 2,30,073-7-1, of which deducting Rupees 2,14,447-12-8, being the amount since actually realized within the Fasli, there remained for collection Rupees 15,625-10-5 on the 1st July 1862.

71. XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION WITH AN ABSTRACT OF THE FASLIS AND HEAD OF REVENUE TO WHICH THEY BELONG.—The Statement No. 13 accompanying gives every detail of these accumulated arrears of revenue embracing from Fasli 1264 inclusive to 1270. The sum of Rupees 848-14-5 had been realized up to 30th September 1862, and Rupees 10,313-6-4 are supposed to be still recoverable and are in course of collection, but there yet remains a balance of Rupees 4,463-5-8, which is reported to be irrecoverable by reason of deaths, of desertion, and of the poverty of defaulters. In this amount is included a sum of Rupees 2,265-1-9, which has already been recommended*

* Vide Settlement Report to Board 10th Oct. 1861, paragraph 31.

for remission, but as yet sanction has not been received and of this reported irrecoverable portion again Rupees 12-11-9 it seems has at a subsequent date been realized leaving Rupees 2,252-6-0, which sum together with Rupees 2,210-15-8 since ascertained to be irrecoverable, and making a total of Rupees 4,463-5-8, I solicit sanction for writing off in the accounts of this Collectorate under the usual head of "Profit and Loss."

The Fasalwar particulars of these arrears are subjoined:—

	Land Revenue arrear.			Miscellaneous.			Moturpha.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1264...	87	11	2	0	0	0	0	0	0	87	11	2
1265...	82	11	8	14	9	0	30	14	5	128	3	1
1266...	13	6	6	5	10	2	4	9	8	23	10	4
1267...	2	15	2	0	0	0	19	9	9	22	8	11
1268...	70	7	1	35	0	10	8	5	8	113	13	7
1269...	394	8	9	0	9	10	39	9	4	434	11	11
1270...	989	6	0	158	8	2	252	6	6	1,400	4	8
Total.....	1,641	2	4	214	6	0	355	7	4	2,210	15	8

72. Under the heading Moturpha, the local Officers have certified that a portion is recoverable, but this they always do, and the arrear goes on from year to year unrealized. I have therefore included it in the foregoing amount to be struck off. The sum is trifling, and the

Moturpha tax having been abolished, all arrears under that head may be reasonably remitted.

73. XVIII. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF

Enclosure A in No. 13.				
Estimated value of the property attached.				
	Fasli 1270.			Fasli 1271.
	RS.	A.	P.	RS. A. P.
Real.....	10,320	11	4	3,085 15 0
Personal.....	11,685	11	11	6,736 12 0
Total..	22,006	7	3	9,822 11 0
Value of the property actually sold.				
	RS.	A.	P.	RS. A. P.
Real.....	1,144	11	6	1,427 15 4
Personal.....	398	0	6	138 2 6
	1,543	2	0	1,566 1 10

REVENUE.—It will be observed from the brief Statement in the margin, that the amount for which coercive measures were adopted is far less in this than in Fasli 1270, a fact very gratifying, and especially is it so when the excess of revenue in the present over the past year is had in remembrance, and such voluntary and comparatively punctual discharge of their obligations by the Ryots, offers undeniable evidence of the improved condition and

prospects of the agricultural classes, a circumstance of very deep importance to the Government and of peculiar interest to the executive, and in it the State have their reward for all those beneficent measures and wise reductions of late years which have so mainly contributed in bringing about the amelioration to which I here allude.

74. XIX. CHARGES.—The important Statement No. 14 contains the particulars of gross collections and charges together with the per centage of one to the other for Fasli 1271. The gross collections amount to Rupees 34,43,757-8-11, the disbursements to Rupees 2,95,912-3-0, leaving a surplus of Rupees 31,47,845-5-11, the per centage of charges to receipts is thus only $8\frac{1}{2}$ this year while in the year preceding it was $9\frac{1}{4}$.

75. I will offer a few observations in regard to the fluctuations of the principal items of the charges.

Hoozoor and District Establishment.				
Faslis.	RS.	A.	P.	
1270.....	90,894	0	5	
1271.....	99,231	14	0	
Increase....	8,337	13	7	

76. The increase here shown is owing to the salaries of the new Sub-Magistrates and their Establishments including Saderward, all of which is merged in the revenue charges.

Extra Revenue.				
Faslis.	RS.	A.	P.	
1270.....	9,721	10	4	
1271.....	17,287	9	11	
Increase....	7,565	15	7	

77. This item of increase is owing to the payment of the salary of a Deputy Collector, Inam Commission and his Establishment, &c., who were for some time employed in the District, also to the payment of batta to the Hoozoor servants under the recent Order of Government, it is further made up by the purchase of country paper for writing village accounts, &c., and to the payment of batta for prisoners being debited to the same head (revenue charges).

12th March 1861, No. 569.

Salt charges Hoozoor and District Establishment.				
Faslis.	RS.	A.	P.	
1270.....	6,246	12	9	
1271.....	9,508	8	4	
Increase...	3,261	11	7	

78. This increase is attributable to the salary of the Deputy Collector and his establishment having been debited under this head in the present year, whereas it was entered before under the general revenue charges.

Salt Manufacturer's share.				
Faslis.	RS.	A.	P.	
1270.....	86,282	0	6	
1271.....	47,982	14	8	
Decrease..	38,299	1	10	

79. The decrease here shown results from the falling off in the manufacture of Salt.

80. XX. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The new system of Village and Taluk accounts have been fully introduced in this District, and the working of both is successful.

SETTLEMENT REPORT OF

81. XXI. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—From the returns rendered it does not appear that any land has been purchased or otherwise acquired in this District during the past Fasli by any Uncovenanted Officer employed in it.

82. This being the Fasli for the submission of the Quinquennial Returns, I beg to offer a few remarks on each containing such explanation as each Statement seems to call for.

83. This Statement shows a decrease of 159 in the total number of Villages and Hamlets in each Taluk in Fasli 1271 as compared with Fasli 1266. This decrease is accounted for by the recent transfer of a great part of the Chetput Taluk to the District of North Arcot. The various tenures under which the total villages of this District are severally held here, follow :—

	As per Fasli 1266.	As per Fasli 1271.	Increase.	Decrease.
Ryotwar villages... ..	3,126	3,002	35	159
Villages settled by rent.	30	0	0	30
Amany... ..	6	1	0	5
Shrotriem and Inam.	70	70	1	1
Moturpha.	11	11	0	0
Moottah... ..	17	17	0	0
Total... ..	3,260	3,101	36	195
				Net... 159

84. Care has been taken to give effect to the Board's wishes, and I think the accuracy of this Statement No. 15 will bear testing.

Statement 16, number of Ryots, Puttahs, &c.

85. The increase under the various heads in this Statement is satisfactory. The prosperity it indicates may be traced to the recent reductions in the Land Revenue which has led to so great an increase in the cultivation of land. There is nothing deserving of note in regard to the state of the cattle market, but cattle have increased in the District, notwithstanding the mortality has been considerable in the interval.

	As per Fasli 1266.	As per Fasli 1271.	Increase.	Decrease.
Ryots... ..	2,14,155	3,01,716	87,561	..
Puttahs... ..	2,05,804	2,25,630	20,326	..
Ploughs... ..	1,50,434	1,11,724	..	* 38,710
Cattle... ..	10,30,468	10,41,640	11,182	..
* Double entry made in the number of Ploughs in Trinomally and Tindevanum in Fasli 1266.. ..			..	28,000
Decrease consequent on the transfer of villages to North Arcot.. ..			..	10,710

86. This Statement will be found carefully prepared and to contain all the particulars require. The instructions detailed in the Board's Circular Proceedings, No. 1,846 of the 19th March last, were duly observed, and every precaution has been taken to render these returns as accurate as possible ; but I confess my belief that in this country a Statement of the kind can only be accepted as remotely correct, and I fear a wide margin must be allowed for the indifference and carelessness felt on the subject, and unless some system of registry be pursued such as that adopted in European countries through a paid agency, I am of opinion that it is hopeless to secure a really reliable Census of our Indian rural population. At first sight there appears in this Statement, which I have given in the margin, in an abstract form, a decrease

Statement No. 17. Census.		
	As per Census of Fasli 1266.	Census of Fasli 1271.
Hindoes... ..	10,75,692	10,87,639
Mussulman... ..	40,890	26,703
Christians... ..	19,379	14,088
Total.. ..	11,35,961	11,28,430
Deduct population of the villages transferred to North Arcot... ..	53,777	..
Net.. ..	11,02,184	11,28,430
	Increase.. ..	26,246

in the total population of the District, but when the inhabitants of the villages of Chetput transferred to North Arcot are deducted, there is an actual increase as shown of 26,246, and I think this increase must be viewed as very satisfactory. I am not of opinion that emigration from South Arcot has been so extensive as in any way visibly to affect the population; the greater number of emigrants who embark from Pondicherry is from more distant places.

87. Out of the total population 926,216 are reported to belong to the agricultural class and 202,214 to the non-agricultural. These two classes are made up of the persons described in paragraph 3 of the Board's Circular Proceedings already referred to, and the numbers are supposed to be tolerably correct. The houses in occupation of every description in the past year are said to number 76 over and above those in existence in Fasli 1266, the returns for the two periods are noted in the margin, and the increase is the result after deducting the villages transferred to North Arcot. The increase in the houses hardly bears due proportion to the alleged increase in the population.

1266..	177,056
1271..	177,132
Increase...	76

Statement No. 18.
Different sources of irrigation.

Sources of irrigation.	As per Fasli 1266.	As per Fasli 1271.	Increase.	Decrease.
Government tanks both in repair and out of repair..	3,574	3,366	..	208
River channels do..	760	1,100	340	..
Spring do. do..	302	299	..	3
Anicuts do..	247	234	..	13
Private tanks..	160	198	38	..
Do. River channels do..	9	6	..	3
Do. Spring do. do..	90	68	..	22
Do. Anicuts do..	9	3	..	6
Wells {Old..	25,271	16,829	..	8,442
{New...	25,927	32,811	6,884	..

Ryots. The various items of decrease all relate to works in the villages transferred to North Arcot. The increase in the number of new wells as compared with the last return is satisfactory, and shows that the Ryots are alive to the fact that labour and capital so expended are profitable investments, because exempt from any additional tax.

89. The whole number of Puttahs distributed in the District are shown to be 2,25,630, of which those for small holdings under Rupees 10, amounts to 1,47,472. The number paying from 10 up to 30 is 52,756, making a total of 2,00,228 or 81 per cent on the total number of Puttahs issued.

Statement No. 19.
Rent Roll.

Statement No. 20.		
Ayacut and cultivation.		
Ayacut both Circar and Inam as per Statement of Fasli 1266.—		Acres.
Vide column 2... ..		30,71,692
As per Fasli 1271 Circar Ayacut.—Vide column 2... ..	28,90,206	
Inam Ayacut as per Pymash.—Vide column 43... ..	79,119	
	<hr/>	29,69,325
	Decrease...	1,02,367

	Acres.
Total Ayacut as per column 3..	11,41,185
Cultivation as per column 23..	1,79,149
Remainder waste...	9,62,036

88. The Statement on this subject exhibits in detail the various sources of irrigation, the slight increase under the head of "River Channel Government" is the consequence of certain works made at the public cost for irrigating lands dependent on the Vellar anicut. The increase under the head of private tanks arises from the completion in the past year of a tank in the Taluk of Virdachellum at the cost of the

90. This Statement has been prepared with careful attention to the instructions. The total Circar and Inam Ayacut amounts to 29,69,325 acres, while in Fasli 1266 it was 30,71,692, the decrease of 1,02,367 acres is owing simply to the deduction on account of the 158 villages transferred from this District to North Arcot. The net amount in acres of Porumboke land is given in the margin extracted from the Statement, and it is expected that a very small proportion of this waste will be taken up for cultivation, the greater part being unfitted for the plough from its jungly and rocky nature.

91. The total Ayacut deducting Porumboke amounts to 19,25,101 acres, of which is cultivated acres 10,16,967, leaving as waste acres 9,08,134 inclusive of land unsuited for cultivation.

SETTLEMENT REPORT OF

The following Statement gives the particulars :—

Total Ayacut deducting Porumboke, <i>vide</i> from columns 28 to 31.		Deduct cultivation, <i>vide</i> from columns 36 to 39.	Net waste.	Per centage of columns 1 and 3.
Dry...	15,93,489	7,44,578	3,48,911	53
Wet...	3,25,881	2,68,663	57,218	17
Garden...	5,731	3,726	2,005	35
Total...	19,25,101	10,16,967	9,08,134	47

Total Ayacut, <i>Vide</i> from columns 56 to 59.	Deduct cultivation.— <i>Vide</i> from columns 64 to 67.	Net waste.— <i>Vide</i> from columns 60 to 63.	Per centage of columns 1 and 3.
Dry..... 59,173	37,547	21,626	36
Wet..... 22,924	19,677	3,247	14
Garden... 91	85	6	7
Total... 82,188	57,309	24,879	30

92. The particulars of the total extent of Inam Ayacut noting the quantity under cultivation, and that which remains waste are entered in the margin as taken from the general Statement accompanying.

93. XXII. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—It is in conclusion my pleasing task to bear my testimony to the zeal and capacity displayed by all with whom I have been brought into official connection during the past year, and through whose co-operation and joint labors I have been able to get through my own duties with comparative satisfaction to myself, and as I hope with equal satisfaction to all interested in proper administration. I joined the District early in March about the commencement of the hot season and at the most busy period of the year, and though from my long experience in India I could not of course be unacquainted with the duties devolving on me, still I had never before been in a Ryotwarry District properly so-called, and hence there was much that was practically new to me, but as will be seen my efforts to improve the revenue have not been wholly unsuccessful. Without in any way doing injustice to the Ryots, I have completely as I hope set a seal to the system of remissions so long prevalent in the District, and for which in my opinion the occasion as a rule has altogether ceased. I need hardly add that I have received the cordial support and aid of all my subordinates in carrying out my wishes and measures, and without which I could not have accomplished what I have. The Messrs. Hutchins, late my Head Assistant and Assistant, have left the District to my regret, for they at all times most ably performed all that was required of them, and I could not have desired more efficient Assistants.

94. Ever since I joined the District I have been without a Sub-Collector. For some time I did the duties myself, but from pressure of more important matters, I resigned their conduct to my late Head Assistant Mr. P. P. Hutchins, in addition to his own charge. For a short while Mr. A. R. Hutchins succeeded to the Sub-Collector's division, and more recently Mr. J. Grose, my present Acting Head Assistant has had charge besides his own Taluks, and at present Mr. Grose is my only Covenanted Assistant. I will merely say of this Officer of whom I have now had some knowledge, that however he may lack experience, and he has, I believe been but two years in the country, the want is fully compensated for by those talents and habits of business which have already marked him as an able man, and one whose attainments and qualifications must of necessity gain for him a reputation and notice whenever the opportunity may present itself. It is also with great pleasure that I can testify to the zeal and efficiency of my Deputy Collector Mr. Wright, and with equal sincerity I may state that no Officers could have performed their respective functions more satisfactorily than the Deputy Collectors Teroovencata Charry and Mahomed Esuff Saib. Each exercises an immediate and responsible control over a distinct department, and to the respective merits of each Officer I have already had occasion to bear separate testimony. Of Mahomed Esuff Saib, I entertain a very high opinion.

95. Of my Serishtadar's devotion to his public duties and of the zeal and capacity he has always evinced in their discharge I cannot speak too highly; as the chief ministerial servant of my Office, I have necessarily been dependent on him for much information, and the accuracy of all data furnished by him combined with his aptitude in supplying it has greatly won my confidence. The other portion of the establishment have of course contributed their quota towards the efficient working of the executive machinery and generally to my satisfaction; but it is not usual to notice the servants of a lower grade, while in respect of those important Officers, the Tahsildars of the various Taluks in the District, I am sorry to say there is scarcely one of them, of whom if called upon, I could with truth give a favorable report.

CUDDALORE,
18th October 1862.

(Signed) C. W. READE,
Collector.

CONTENTS.

Number.	Subjects.	Order given in Board's Proceedings, 2nd September 1859.	Paragraphs in the Collector's Report dated 18th October 1862.	Remarks.
1	Villages at which the Settlement was made ...	1	2	
2	Variations in the number and tenures of Villages with remarks on the number of Puttahs that may not have been renewed. ...	2	3, 4, 5, 6 and 7.	
3	Season and Sanitary state of the District and a brief account of the benefits of Vaccination and the extent of its operations. ...	3	8, 9, 10, 11 and 12.	
4	Prices of grain and the measures taken to ensure the accuracy of these Returns. ...	4	13 and 14.	
5	Ryots' holdings. ...	5	15 and 16.	
6	Explanation of the increase in the holdings between Faslis 1270 and 1271. ...	"	17.	
7	A comparison of the waste and the holding... ..	"	18.	
8	Explanation as regards the increase in dry lands. ...	"	19 and 20.	
9	Do. in Nunjah. ...	"	21.	
10	Table shewing the extent of Nunjah cultivation made under the influence of rivers and permanent source of irrigation. ...	"	22 and 23	
11	Explanation as regards the falling off in the garden lands. ...	"	24.	
12	Revenue derived from 2nd crops or Fasul jastie. ...	"	25.	
13	Do. do. from water Tax or Teerwah Jastie. ...	"	26.	
14	Actual cultivation. ...	6	27.	
15	Waste charged and remitted with reasons. ...	7	28, 29 and 30.	
16	Particulars of Remissions ...	8	31.	
17	Particulars of Sundry Items. ...	9	32.	
18	Explanations of the decrease of Revenue in Amany villages. ...	"	33.	
19	Table showing the extent of land cultivated with special products and observations thereon. ...	10	34, 35, 36 and 37.	
20	An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the previous year with observation and also the results of the revision of the assessment. ...	11	38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50 and 51.	
21	Sundry Sources of Revenue. ...	12	"	
	1. Abakrry. ...	"	52	
	2. Income Tax. ...	"	53	
	3. Sea-Customs. ...	"	54, 55 and 56.	
	4. Frontier duties. ...	"	57.	
	5. Salt. ...	"	58, 59, 60, 61, 62, 63 and 64.	
	6. Stamp. ...	"	65.	
	7. Moturpha. ...	"	66.	
22	An abstract showing the Revenue from both Land Revenue and Sundry sources in comparison with the preceding Fasli. ...	13	67.	
23	Remarks on Sayer and Miscellaneous. ...	14	68.	
24	Demand Collection and Balance of all Sources of Revenue. ...	15	69.	
25	Demand Collection and Balance of arrears. ...	16	70.	

SETTLEMENT REPORT OF SOUTH ARCOT.

Number.	Subjects.	Order given in Board's Proceedings 2nd September 1859.	Paragraphs in the Collector's Report, dated 18th October 1862.	Remarks.
26	Recommendation in regard to the irrecoverable arrears for remission with an Abstract of the Faslis and heads of Revenue to which they belong. ...	17	71 and 72.	
27	Extent to which coercive process was employed in the collection of Revenue. ...	18	73.	
28	Charges and observations thereon. ...	19	74, 75, 76, 77, 78 and 79.	
29	Working of the new system of Village and Taluk accounts....	20	80.	
30	A brief reference to the Register of Lands acquired by public servants. ...	21	81.	
31	Observations on quinquennial Statement No 15 showing the number of Villages and Hamlets. ...	"	82, 83 and 84.	
32	Do. on Statement No. 16 showing the number of Ryots, Puttahs, &c. ...	"	85.	
33	Do. on Statement No. 17 showing the population of the District. ...	"	86 and 87.	
34	Do. on Statement No. 18 showing the different sources of irrigation. ...	"	88.	
34	Do. on Statement No. 19 showing Rent Roll. ...	"	89.	
36	Observations on Statement No. 20 showing the Ayacut and cultivation. ...	"	90, 91 and 92.	
37	Remarks on the conduct of the subordinate Officers... ..	22	93, 94 and 95.	

(Signed) E. W. READE, *Collector.*

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the result of the Revenue Administration of this District for Fasli 1271 (1861-62) with the usual Statements as per enclosed List.

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

Name of the Officer.	Name of the Taluk.	Stations where Jammabandi was made.	Dates on which Puttahs were distributed.
W. M. Cadell, Esq., Collector...	Tanjore Nirarambam villages...	Tiruvadi...	22nd January 1862.
G. A. Ballard, Esq., Ag. Collector...	Do. Kadarambam villages...	Vallam...	{ 10th and 11th April 1862.
G. L. Morris, Esq., Ag. Collector...	Combaconum...	Combaconum...	{ 26th March 1862.
G. L. Morris, Esq., Sub-Collector...	Pattukottai.....	Satubava Chattram..	{ From 9th to 13th May 1862.
G. L. Morris, Esq., Sub-Collector...	Mayaveram...	Mayaveram...	16th April „
C. G. Plumer, Esq., Head Assistant Collector...	Shealli...	Shealli...	19th do. „
	Nannilam...	Kolmangudi...	7th do. „
	Negapatam...	Negapatam...	7th do. „
		Kivalore...	5th do. „

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

	No.
I. Olungu rented villages affected by current prices as they stood in Fasli 1270...	29
<i>Deduct</i>	
Villages converted into Mottamfaisal in Fasli 1271...	15
Do. brought under Amani in do...	2
	17
Remainder...	12
Add one village under Amani in Fasli 1270, but which was brought under Olungu rent in Fasli 1271...	1
	13
II. Olungu villages unaffected by current prices as they stood in Fasli 1270...	246
Deduct villages which came under Amani in Fasli 1271...	2
Remainder...	244

SETTLEMENT REPORT OF

Add

One village entirely waste in Fasli 1270, but which was brought under cultivation in Fasli 1271...	...	...	...	1	
Do. under Amani in Fasli 1270, but brought under Olungu this year...	...	...	...	1	
				2	246
III. Mottamfaisal villages as they stood in Fasli 1270...	...			2,810	

Add

Villages under Olungu rent in Fasli 1270, but converted into Mottamfaisal in Fasli 1271...	...	...	...	15	
Do. under Amani in Fasli 1270, but converted into Mottamfaisal this year...	...	...	...	7	
				22	2,832
IV. Grain rented villages as they stood in Fasli 1270...	...			42	
Add one village under Amani in Fasli 1270, but which was brought under grain rent in Fasli 1271...	...			1	
				Total	43
V. Field-assessed villages as they stood in Fasli 1270...	...				1,818
VI. Amani villages as they stood in Fasli 1270..	...			52	

Deduct

Villages converted into Mottamfaisal...	...	...	7	
Village brought under Olungu rent...	...	...	1	
Do. brought under do. unaffected by price...	...	...	1	
Do. transferred to grain rent...	...	...	1	
			10	
			Remainder.....	42

Add

Villages under Olungu in Fasli 1270, but brought under Amani in Fasli 1271....	...	...	2	
Do. under do. unaffected by current prices in Fasli 1270, but which came under Amani this year...	...	...	2	
			4	46
Total Taraff or Government villages...				4,998
VII. Inam, Moturpha, &c., villages as per the Report of the last year.	1,334			
Deduct one village entirely waste in Fasli 1270, but which was brought under cultivation this year...	...	...	1	
				1,333
VIII One village under the head of Forest Conservancy...				1
Grand Total...				6,382

4. **PUTTAHS.**—The total number of Puttahs under the Ryotwari Settlement during the Fasli under report was 39,762, of which 17,715 did not require to be renewed.

5. **SEASON AND RAIN-FALL.**—The season was, on the whole, a favorable one, the total fall

	Fasli 1270.	Fasli 1271.
July 1861.....	1.54	2.68
August.....	0.94	2.48
September.....	2.29	7.4
October.....	11.91	1.54
November.....	1.9	12.73
December.....	12.2	1.17
January 1862.....	0.0	3.0
February.....	0.42	5.74
March.....	1.74	0.45
April.....	2.18	0.0
May.....	1.47	1.22
June.....	1.46	2.17
Total.....	36.79	40.22

of rain and the freshes in the rivers being above the average. The north-east monsoon arrived later than usual, the rain commencing early in November, and after coming down very heavily for a fortnight, almost totally ceasing. From this time to the end of December no rain fell, so that by that time many fears were begun to be entertained that the standing crops would be withered, but a timely fall in the first week in January averted this calamity, and the loss after all was slight and confined to some particular localities.

6. **OUT-TURN OF THE HARVEST.**—The out-turn was not below what might have been expected from the generally favorable character of the season with the exception of those crops which were injured by the want of rain in December; and in these, without doubt, the produce fell short. I must however remark that, generally speaking, the out-turn in late years has not been what it used to be ten or twelve years ago. The fact is undoubted, and must, I imagine, be attributed to the minor irrigation works not being so carefully looked after and kept in repair as was formerly the case.

7. **SANITARY STATE.**—No epidemic of any kind visited the District during the year under report, with the exception of some places where cholera made its appearance for a short period. In February last, the Mahamagam feast, which takes place once in twelve years, was celebrated at Combaconum. About 5,00,000 persons are said to have come to it this year from various parts of the Presidency, but no epidemic of any kind broke out amongst them, which speaks well for the sanitary state of this District.

8. **VACCINATION.**—The number of persons vaccinated as compared with that of the last year is shown in the margin. There is a slight increase over last year, but I cannot say that I think the benefits of vaccination are understood or appreciated. Many are vaccinated to please "the Circar," but few come voluntarily. Till education is more spread amongst all classes, I do not imagine that any very different result will be arrived at.

		For a Kulam of Paddy.		
		RS.	A.	P.
Standard price..	..	0	7	8 $\frac{5}{8}$
Commutation price of Fasli 1270.	1	0	11 $\frac{5}{8}$	$\frac{9}{4}$
Do. of Fasli 1271.	1	1	9 $\frac{1}{2}$	$\frac{0}{4}$
Increase above the last Fasli 1270.	0	0	9 $\frac{5}{8}$	$\frac{5}{4}$
Per centage...	..	..	4 $\frac{3}{4}$	
Increase above the standard..	0	10	1 $\frac{1}{4}$	
Per centage..	..	..	131 $\frac{1}{4}$	

9. **PRICES.**—The average rate of the commutation price, as fixed for the year under report according to the accounts of retail sales of paddy in villages, was Rupees 1-1-9 $\frac{1}{4}$ per Kulam, which, as will be seen from the marginal note, is upwards of 131 $\frac{1}{4}$ per cent. above the standard, and 4 $\frac{3}{4}$ per cent. above the commutation rate of the preceding Fasli. These very high prices appear to prevail everywhere, and not, in any way, to be confined to this District.

10. **RYOTS' HOLDING.**—The subjoined Statement exhibits the Dittam, the actual cultiva-

SETTLEMENT REPORT OF

tion, the waste charged, and the remissions granted in the year under report, as compared with the last Fasli:—

Items.	No. of villages or gardens.	Fasli 1270.		Fasli 1271.		Difference.			
		Extent.	Beriz.	Extent.	Beriz.	Increase		Decrease.	
						Extent.	Beriz.	Extent.	Beriz.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Standard gross Dittam.....	4,998	9,97,792	41,68,086	10,07,321	41,93,617	9,529	25,531	..	..
2. Deduct gross waste.....	..	1,01,646	2,21,528	86,727	1,79,890	..	..	14,919	41,638
3. Cultivation.....	..	8,96,146	39,46,558	9,20,594	40,13,727	24,448	67,169	..	..
4. Add Cabulat Banjar charged against the Ryots.....	..	64,622	1,28,369	70,367	1,41,162	5,745	12,793	..	..
5. Total...		9,60,768	40,74,927	9,90,961	41,54,889	30,193	79,962	..	..
6. Nattupal.....	..	11,627	42,773	7,468	31,051	..	..	4,159	11,722
7. Short produce.....	..	..	5,620	..	993	..	..	..	4,627
8. Kaul remission.....	..	135	5,473	6	2,185	..	..	129	3,288
9. Stalakammi.....	..	5,006	9,581	2,658	4,250	..	..	2,348	5,331
10. Total remission.....	..	16,768	63,447	10,132	38,479	..	..	6,636	24,968
...		9,44,000	40,11,480	9,80,829	41,16,410	36,829	1,04,930	..	..

The increase in the extent of Dittam and actual cultivation has arisen partly from the favorable character of the season, and partly from the high price of grain which is now so favorable to the cultivator, that all those who are industrious naturally endeavour to bring as much of their holdings into cultivation as they can. The holders of Olungu villages which have been lately converted into Mottamfaisal, in consequence of benefitting by the same cause, have also been extending their area of cultivation.

Faslis.	Rs.
1270....	1,56,606
1271....	77,207
Decrease..	79,399*
1266.....	1,40,772
1267.....	3,60,315
1268.....	8,66,408
1269.....	1,66,110
1270.....	1,56,606
Total..	16,90,211
Average..	3,38,042
Deduct the amount of Fasli 1271....	77,207
Remainder..	2,60,835†

11. REMISSION—The subjoined Statement shows the total amount of remissions granted under different heads and in different classes of villages, from which it will be observed that the aggregate amount remitted during the year under report is below that of the last Fasli by Rupees 79,399,* and the average remission of the past five years by Rupees 2,60,835.† Although the amount of remission granted this year contrasts favorably with the last, and is the smallest sum which has ever come under this head, yet I am of opinion that, with care and attention, it may be still further reduced. During the time that I have been Sub-Collector of Tanjore, the subject has engaged my most earnest attention, and by last year introducing a system in which all Merasidars who wanted remission were required to show where their loss was situated, receiving all petitions myself in person within certain fixed dates, and carefully appointing those who had to examine the reputed loss, the remission in the Sub-division has amounted to no more than Rupees 10,330 out of a revenue of 15,47,002 Rupees. This system I intend to introduce all over the District this year, and if the coming season be, in any way, as favorable as the one under report, I am confident that I shall be able to exhibit most favorable results to the Board. As long as the system of remission is allowed to continue, I do not think too much trouble can be taken in carefully supervising it, for it is a fearful source of demoralization both to the public servants and the Merasidars. All I ask of the Merasidars is that they should show their loss, and for this purpose, I insist that the number of the fields said to be waste or withered be entered in detail in their petitions; this being once done, it is comparatively easy not only to examine

the fields but to so supervise the Inspectors, that they will think twice before they send in false Returns. The revenue of Tanjore is so large that it has become customary to look upon the loss of half a lakh more or less as nothing; but I cannot see why half a lakh lost here is of less consequence to the Government than the same sum lost in any other District.

12. **SUNDRY ITEMS.**—The small decrease under the head of Sundry items of Land Revenue, the particulars of which are fully exhibited in the Appendix to Statement No. 4, has arisen chiefly from certain jungle, fish, chank rents, &c., which were hitherto comprised under the head of "Sundry items," having been transferred to that of "Sayer or Extra revenue" from the month of May last, according to the revised form for the Account Current given by the Accountant General.

Fasli.	Rs.
1270 ..	97,986
1271 ..	97,272
<hr/>	
Decrease.	714

13. **SUGAR-CANE, COTTON, AND INDIGO.**—The extent of land cultivated with Sugar-cane, Cotton, and Indigo in Fasli 1271 is exhibited in the marginal table as compared with similar Returns for previous years. It shows a progressive increase of 2,649 acres in the total area cultivated over that of the past year; and of this increase it will be observed that 1,577 acres are due to the cultivation of Cotton. This District is not a Cotton-growing District, as the Board are well aware, and I cannot therefore hold out any hopes that Cotton will ever be very extensively cultivated. There are parts of it, however, in the south and west where the soil appears favorable for the cultivation of this product, and I have every reason for supposing that the natives of those parts would have no objection to cultivate it, if they could see their way towards obtaining a market for the sale of the same.

14. **RESULT OF THE LAND REVENUE SETTLEMENT.**—The following Statement exhibits the result of the settlement of Land Revenue for the Fasli under report as compared with the preceding year. There is a net increase of Rupees 1,15,625 as shown below:—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peishcush on Palaiapats or Permanently settled Estates...	31,434	32,025	591	...
Ryotwari Settlement...	11,93,427	12,52,236	58,809	...
One year's rent...	28,87,387	29,39,923	52,536	...
Jodi on Shrotriem, &c. ...	95,093	92,845	...	2,248
Amani...	29,692	22,523	...	7,169
Redemption of quit-rent on Inams, &c. ...	...	118	118	...
Sayer or Extra Revenue ..	16,415	29,403	12,988	...
Total... ..	42,53,448	43,69,073	1,25,042	9,417
		Net...	1,15,625	

The increase under the head of Peishcush or Palaiapat has arisen from water cess charged on dry land converted into wet, and that under the items of One year's rent, and Ryotwari from the favorable season and high price. The amount of Rupees 118 under the head of "Redemption of quit-rent on Inams, &c.," has been newly collected in this year according to the Inam

SETTLEMENT REPORT OF

rules; and "Sayer" is a new item transferred to the head of "Land Revenue" from "Extra Sources of Revenue" as per the headings given in the new Account Current. The increase under this last item has been occasioned by only two months' collections having been credited under Extra Revenue in Fasli 1270, whilst the whole year's collection has been brought to account in the Fasli under report. The decrease under the items of Jodi on Shrotriems, &c., and Amani has been caused by some land in certain Ardhamaniam, as well as Amani villages not having been properly cultivated, owing to the failure of freshes in the river Vadavar by which many of those villages are irrigated.

15. RESULT OF THE SETTLEMENT OF ALL SOURCES OF REVENUE.—The subjoined general abstract of all the sources of revenue exhibits, in one view, the result of the Revenue Settlement of this District for Fasli 1271 as compared with the preceding year:—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peishcush on Palaiapats or Permanently settled Estates.	31,434	32,025	591	...
Ryotwari Settlement... ..	11,93,427	12,52,236	58,809	...
One year's rent... ..	28,87,387	29,39,923	52,536	...
Jodi on Shrotriems, &c.	95,093	92,845	...	2,248
Amani... ..	29,692	22,523	...	7,169
Redemption of quit-rent on Inams, &c. ... ..	...	118	118	...
Sayer or Extra Revenue... ..	16,415	29,403	12,988	...
Total... ..	42,53,448	43,69,073	1,25,042	9,417
		Net...	1,15,625	
Abkarry... ..	2,25,670	3,12,400	86,730	...
Miscellaneous or Interest on arrears of revenue, or refund of charges	15,563	5,948	...	9,615
Income Tax.	95,298	1,13,354	18,056	...
Moturpha... ..	39,174	...	...	39,174
Sea Customs... ..	4,43,078	2,97,789	...	1,45,289
Land Customs... ..	78,176	54,351	...	23,825
Salt... ..	7,36,794	8,48,278	1,11,484	...
Stamps... ..	2,85,331	3,64,706	79,375	...
Total Sundry Sources... ..	19,19,084	19,96,826	2,95,645	2,17,903
		Net increase...	77,742	
Total Land and Sundry Sources... ..	61,72,532	63,65,899	4,20,687	2,27,320
Extra Revenue... ..	28,659	...	...	28,659
Grand Total... ..	62,01,191	63,65,899	4,20,687	2,55,979
		Net...	1,64,708	

16. **SUNDRY SOURCES OF REVENUE.**—The revenue from Sundry Sources for the Fasli under report shows, as will be seen from the above abstract, an increase of Rupees 77,742 over and above that of the preceding year.

Faslis.	Rs.
1270	2,25,670
1271	3,12,400
Increase...	86,730

Faslis.	Rs.
1270	15,563
1271	5,948
Decrease..	9,615

Faslis.	Rs.
1270	95,298
1271	1,13,354
Increase...	18,056

17. **ABKARRY.**—The increase in this item of revenue has resulted from the farming of the Abkarry having been put up to public auction in June 1861, for a period of five years from Fasli 1271 to 1275.

18. **INTEREST.**—The decrease under this head is entirely owing to a smaller amount of arrears on which interest is charged having been left at the commencement of the Fasli under report than that in the preceding year.

19. **INCOME TAX.**—Under this branch of revenue there is an increase of Rupees 18,056 above the preceding year, which has arisen partly from the incomes of certain additional parties having been brought under the tax, and also from the amount collected under Schedules Nos. 3 and 4 being greater than in the previous year.

20. **SEA CUSTOMS.**—The decrease in the Sea Custom collections amounts to Rupees 1,45,289, and has been caused, 1stly, by a less quantity of Railway Stores having been imported during the year under report than in the preceding one; 2ndly, by the exportation of Rice and Paddy to the Ceylon market having fallen off very much, in consequence of that Island being now largely supplied with those articles from Arracan and Bengal; and 3rdly, by a diminished importation of Pepper and Piece goods, &c.

Faslis.	Rs.
1270	78,176
1271	54,351
Decrease..	23,825

21. **LAND CUSTOMS.**—Under this head there is a net decrease of Rupees 23,825. The decrease has been only in the Exports, and is to be attributed to a less quantity of Rice, Gingely oil, and Cloth having been taken across the frontier to Karikal for shipment to Ceylon than in the last year.

Faslis.	Rs.
1270	7,36,794
1271	8,48,278
Increase....	1,11,484

22. **SALT.**—Under the head of Salt Revenue there is an increase of Rupees 1,11,484 above the preceding year, as shown in the margin, caused by the enhanced price introduced during the early part of the year under report, and which has more than made up for the falling off in the

	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	Ind. Mds	Ind. Mds	Ind. Mds	Ind. Mds.
Home consumption.....	3,89,517	3,82,398	..	7,119
Inland sales for Salem District.....	1,08,972	86,714	..	22,258
" Coimbatore.... do.....	66,130	80,520	14,390	..
" Trichinopoly... do.....	41,155	55,861	14,706	..
" Madura... do.....	9,859	5,227	..	4,632
" South Arcot.. do.....	2,779	446	..	2,333
" Karikal .. do.....	14,400	12,000	..	2,400
Exports.....	21,120	42,901	21,781	..
Total....	6,53,932	6,16,067	50,877	88,742

Net decrease..... 37,865

the sales at Negapatam have very largely increased. Traders now take advantage of the Railway as a means of transport, and in consequence of the salt manufactured there this year being of a superior quality, it finds a most ready sale: indeed so much is it preferred that I have been compelled to make buyers purchase a certain quantity of old salt as well as new; if I did not

amount sold. The falling off in the sales has been under the head of Inland, chiefly for the Salem District, as will be seen from the marginal table, and is attributable to the fact of the Salem market being now supplied with Salt by the Railway from the Madras depôt. There is no reason for supposing that the enhancement of the monopoly price has had any depressing effect on the trade. During the last two or three months

SETTLEMENT REPORT OF

do this, we should experience much difficulty in disposing of the old salt now in hand. A full report on the Vedaraniyam Salt, and the advisability of cutting a canal from Negapatam to Vedaraniyam was sent in by Mr. Ballard in April last, and there is no doubt that, if sanction be obtained for the proposed scheme, a very great impetus will be given to the Salt trade of this District.

Faslis.	Rs.
1270	2,85,331
1271	3,64,706
Increase	79,375

23. STAMPS.—Under this branch of revenue there is an increase of Rupees 79,375 above the preceding year. This is attributable not only to the efficient working of Act XXXVI of 1860, but also to the introduction of the new Law of Limitation, Act XIV of 1859, which caused a very large number of Stamps to be purchased in the month of December last.

24. MOTURPHA AND EXTRA REVENUE.—The Moturpha tax having been abolished under Act XVIII of 1861, and the item of "Extra Revenue" transferred to that of "Sayer" under the head of "Land Revenue," as well as under each head respectively of other sources of revenue, according to the new form given by the Accountant General for the Account Current, there has been no collection under these two items in the Fasli under report.

25. COLLECTIONS, CURRENT.—The following Statement exhibits the total demand amounting to Rupees 63,65,899, including all sources of revenue. Out of this, Rupees 62,87,871 were collected within the close of the Fasli, leaving a balance of Rupees 78,028, or below 1 per cent. on the whole demand, which I trust the Board will deem satisfactory. The balance has been reduced by subsequent collections up to 31st July to Rupees 43,708 :—

Items.	Total demand.	Collections within the Fasli.	Balance.	Subsequent Collections.	Remainder.	Remarks.
	RS.	RS.	RS.	RS.	RS.	
Palaipat or Permanently settled.....	32,025	31,434	591	...	591	
Jodi on Shrotriem, &c.....	92,845	89,297	3,548	717	2,831	
One year's rent..... } Ryotwari Settlement..... }	41,92,159	41,54,529	37,630	24,609	18,021	
Amani.....	22,523	22,161	362	279	83	
Redemption of quit-rent on Inams, &c.....	118	118	...	...	...
Total.....	43,39,670	42,97,539	42,131	25,605	16,526	
Sayer or Extra Revenue...	29,403	28,361	1,042	705	337	
Total, Land.....	43,69,073	43,25,900	43,173	26,310	16,863	
Abkarry.....	3,12,400	3,09,188	3,212	3,212	...	
Miscellaneous or Interest on arrears of revenue, or refund of charges.....	5,948	5,948	...	...	...
Income tax.....	1,13,354	85,463	27,891	1,743	26,148	
Sea Customs.....	2,97,789	2,97,789	...	...	...
Land Customs.....	54,351	51,630	2,721	2,721	...	
Salt.....	8,48,278	8,47,581	697	...	697	
Stamps.....	3,64,706	3,64,372	334	334	...	
Total Sundry Sources...	19,96,826	19,61,971	34,855	8,010	26,845	
Total Land and Sundry Sources.....	63,65,899	62,87,871	78,028	34,320	43,708	

26. **ARREARS.**—As will be seen from Statement No. 13, the total amount of arrears of revenue outstanding at the beginning of the year under report was Rupees 3,07,280, of which Rupees 1,44,045 have since been recovered, and Rupees 43,942 remitted under the sanction of

Vide Ex. Mins. Cons. 22nd
July 1859.

* Vide letter to Board, dated
31st January 1862, No. 38.

Government, thus leaving a balance of Rupees 1,19,293. Of this balance a sum of Rupees 81,621 has been recommended* to the Board to be written off as irrecoverable, and Rupees 1,443 will be remitted (according to the sanction of Government) as soon as certain Olungu villages are converted into Mottamfaisal. After deducting the whole of the above, the remainder of the arrears amount to Rupees 36,229. Necessary measures have already been adopted for the collection of the recoverable portion; and for such as are irrecoverable and will have to be written off, a separate report will be submitted to the Board without delay. I am sure I need not add how important it is that irrecoverable balances should be written off with as little delay as possible, for they not only swell and complicate the accounts, but also lead to oppression and speculation on the part of public servants.

27. **VALUE OF PROPERTY SOLD FOR ARREARS.**—The subjoined Abstract Statement shows that there is a considerable decrease in the amount realized in the year under report by the sale of property in satisfaction of the arrears of Land Revenue as compared with that of the preceding Fasli. The high price of grain, and the favorable season of the year under report have, of course, had their share in producing this favorable result:—

Faslis.	Estimated value of the property attached.			Value of property sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1270...	66,591	17,676	84,267	12,080	2,685	14,765
1271...	32,278	19,926	52,204	447	1,195	1,642

28. **RECEIPTS AND CHARGES.**—The following table shows in the abstract the actual receipts and charges under different heads for the year under report as compared with the result of the preceding Fasli, from which it will be seen that there is an aggregate increase of Rupees 19,736 in receipts, and Rupees 55,332 in charges:—

Items.				Receipts.		Charges.		Per centage of charges on receipts.	
				Fasli 1270.	Fasli 1271.	Fasli 1270.	Fasli 1271.	Fasli 1270.	Fasli 1271.
Land Receipts.	{	Current...	RS. 40,99,073	RS. 42,97,118	{	RS. 5,51,731	RS. 5,83,364	12 $\frac{7}{32}$	13 $\frac{1}{32}$
		Arrears...	3,77,590	1,39,736					
		Sayer or Extra Revenue....	37,387	38,278					
		Total...	45,14,050	44,75,132					
	Abkarry...	...	2,31,522	3,22,216	
Income tax...	...	78,375	1,02,252	1,429	2,677	1 $\frac{53}{64}$	2 $\frac{5}{8}$		
Moturpha...	...	40,283	...	241	...	...	...
Sea Customs...	...	4,57,662	2,97,789	8,832	8,408	11 $\frac{1}{6}$	2 $\frac{53}{64}$		
Land Customs...	...	81,297	59,013	3,147	2,900	3 $\frac{7}{8}$	4 $\frac{58}{64}$		
Salt...	...	7,55,190	8,48,456	45,087	63,318	53 $\frac{1}{2}$	7 $\frac{39}{64}$		
Stamps...	...	2,96,833	3,70,090	19,636	24,768	6 $\frac{3}{8}$	6 $\frac{11}{16}$		
Total.....			64,55,212	64,74,948	6,30,103	6,85,435	94 $\frac{9}{64}$	10 $\frac{5}{8}$	
Increase.....			19,736		Increase...	55,332			

29. **COLLECTIONS.**—Under the head of Land Revenue, there is a net decrease of Rupees 39,809, resulting from a gross increase of Rupees 1,98,045 in the collections on account of the "Current" Demand, and a gross decrease of Rupees 2,37,854 in those on account of "Arrears." The former is due partly to increased cultivation, and the comparatively small amount of remissions granted during the year under report, and partly to the greater punctuality with which, under the combined influence of a favorable season and high prices, the demand has been realized. The latter, viz., the decrease in the collections for arrears, is attributable simply to the fact that the amount of arrears of former years, which stood at the beginning of the year under review, was much smaller than that which remained to be recovered in the preceding one.

Increase Rupees 12,209.

30. **SAYER OR EXTRA REVENUE.**—On referring to Statement No. 14, it will be seen that, under the head of Sayer or Extra Revenue, there is an increase of Rupees 12,209; this has arisen from the revenue of the resumed Mokasa villages, as well as the collections on account of extra cultivation, &c., which were previously under deposit, having been brought to account.

Decrease Rupees 11,469.

31. **INTEREST.**—This decrease in interest is owing to the small amount of arrears on which interest is chargeable having been collected in the year.

Increase Rupees 23,877.

32. **INCOME TAX.**—The increase in Income tax has arisen chiefly from the collection of the arrears due for the fourth quarter of 1860-61.

Decrease Rupees 40,283.

33. **MOTURPHA.**—The decrease in Moturpha is owing to that tax having been abolished.

34. **OTHER ITEMS.**—The causes of the variations in the receipts of other items, viz., Abkarry, Sea Customs, &c. having been already explained, it is not necessary to again repeat them.

Salary of Collectors, &c.
Decrease Rupees 8,626.

35. **CHARGES.**—This decrease is caused by Mr. Cadell being absent on sick certificate, and the Deputy Collectors now in the District being of the lower classes.

Decrease Rupees 26,454.

36. **HUZUR AND DISTRICT ESTABLISHMENTS.**—This decrease is owing partly to the non-payment of the Nat Curnum's establishment from the month of May last, in consequence of the Civil Paymaster having objected to pass the same, and partly to the disbursements of salary having been made for 13 months in the preceding year, and for 12 months in this.

Charges not chargeable
to any particular source of
Revenue.
Increase Rupees.. 54,714

37. **EXTRA REVENUE.**—This increase has arisen from certain disbursements of the arrears of Pagoda allowances, &c. having been made in the year under report.

Increase Rupees.. 11,493.

38. **MEDICAL REVENUE CHARGES.**—This increase has arisen from the salaries of Civil Surgeons and other Medical Officers having been charged in the accounts of the Revenue Department.

Increase Rupees.. 18,508.

39. **SALT MANUFACTURER'S SHARE OR KUDIVARAM.**—The payment of certain arrears due under this head for the preceding Fasli having been made in the year under report has caused this increase.

40. The fluctuations in the remaining items of charges being inconsiderable, call for no remark.

41. **TAX ON ARTS AND TRADES.**—This item of revenue has been excluded from the accounts of the settlement for Fasli 1271, as the tax was abolished in the year in which it was introduced. The total demand on account of this tax, and the amount collected up to the date of its aboli-

Total demand for Fasli 1271.....	Rs. 2,00,696	A. P. 0 0
Amount collected up to the dated of the abolition of the Tax.....	21,754	0 0
Amount already refunded.....	21,559	8 0
Do. remaining to be refunded.....	1,94	8 3

tion are shown in the margin, from which it will be seen that, out of the collections, Rupees 21,559-8-0 have already been refunded to the parties from whom they were collected, and that there are still Rupees 194-8-0 remaining to be re-paid. This has not been done as yet in consequence of these parties being absent; but measures have been taken to make them come and receive the same without any further delay.

42. LANDS ACQUIRED BY PUBLIC SERVANTS.—The extent of lands acquired by public servants by purchase and by inheritance during the year under report is shown in the subjoined Statement, and does not call for any remarks:—

	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Acquired by purchase.....	143	34	...	109
Do. by inheritance.....	3	3	...	...
Total.....	146	37	...	109

43. TALUK AND VILLAGE ACCOUNTS.—The only Taluks in which the new forms of accounts both Village and Taluk can be said to have been thoroughly introduced are Shealli, Mayavaram, and Nannilam. I took great interest in the subject of the accounts whilst Sub-Collector, and was so very ably assisted by the Sub-division Sheristadar, Suriamurtia Pillay, that I can, without hesitation, say that the Gumastas and Curnums in the Sub-division are beginning not only to understand them, but also to appreciate them. I regret that I cannot report so favorably of the remaining Taluks of the District; at the best the accounts have been but partly introduced there, and the Nat Curnums are still allowed to have charge of them, thus acting directly contrary to the rules laid down in the Manual. I shall do my best during the present year to cause a reform in this particular, and trust to be able to give a better report at the end of another twelve months. Much as I may regret the loss of the Mahanam Nat Curnums as regards examination of crops and out-door work generally, I have no hesitation in saying that their room will be preferable to their company with respect to the new system of accounts, they being the parties who in every way try to thwart their introduction.

44. QUINQUENNIAL RETURNS.—Adverting to the Board's Circular (Standing) No. 1846, dated 19th March last, I have the honor to state that the whole of the Quinquennial accounts not being quite ready, they will be forwarded in the course of a few days, with the necessary remarks opposite any items which may require such.

45. CONDUCT OF SUBORDINATES.—Having been but a very short time in charge of the District, I am unable to say much regarding the conduct of the public servants. The Firka Sub-Magistrates are, as a rule, incompetent and incapable of working the Penal and Procedure Codes. I deeply regret that they should not be compelled to pass an examination within a certain fixed period, and removed from their appointments if they failed in doing so. The Acting Sub-Collector reports very favorably regarding Suriamurtia Pillay, the Sub-division Sheristadar, and I have much pleasure in saying that I fully concur with Mr. Plumer's opinion of him. Venkasami Rao, the Tahsildar of Shealli, is a very able public servant, and will no doubt, in time, rise to the highest appointments; Mr. Ballard reported him very favorably to the Board, and I can with truth do the same. Vasu Deva Rao, Tahsildar of Mayavaram; Chokkalingam Pillay, Tahsildar of Nannilam; and Ramasami Aiyar, late Acting Tahsildar of Puttukottai, have given me much satisfaction by the way in which they have collected the Government revenue.

TANJORE,

7th August 1862.

(Signed) G. L. MORRIS,

Acting Collector.

TABLE OF CONTENTS.

	Paras.
Preamble...	1
Places at which Jammabandi was made...	2
Changes in the classification of Villages...	3
Puttas...	4
Season and Rain-fall...	5
Out-turn of the harvest...	6
Sanitary state...	7
Vaccination...	8
Prices...	9
Ryots' holding...	10
Remission...	11
Sundry items...	12
Sugar-cane, Cotton, and Indigo...	13
Result of the Land Revenue Settlement...	14
Result of the Settlement of all Sources of Revenue...	15
Sundry Sources of Revenue...	16
Abkarry...	17
Interest...	18
Income tax...	19
Sea Customs...	20
Land Customs...	21
Salt.....	22
Stamps...	23
Moturpha and Extra Revenue...	24
Collections, Current...	25
Arrears...	26
Value of property sold for arrears...	27
Receipts and charges...	28
Collections...	29
Sayer or Extra Revenue...	30
Interest...	31
Income tax...	32
Moturpha...	33
Other items...	34
Charges...	35
Huzur and District Establishment...	36
Extra Revenue...	37
Medical Revenue...	38
Salt manufacturer's share or Kudivaram...	39
Fluctuation in other items of charges...	40
Tax on Arts and Trades...	41
Lands acquired by Public Servants...	42
Taluk and Village Accounts...	43
Quinquennial Returns...	44
Conduct of Subordinates...	45

(Signed) G. L. MORRIS,
Acting Collector.

SUB-C O L L E C T O R A T E

1. I have the honor to submit the Annual Report on the Settlement of the Land and Extra Sources of Revenue in the Sub-division of Tanjore for Fasli 1271 (A. D. 1861-62), together with 12 Statements and their enclosures prepared in the prescribed form.

The Settlement was completed previous to my taking charge of this Office, and I am therefore unable to do more than furnish the usual report and accounts.

2. I.—VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced on the 7th, and concluded on the 19th April 1862.

The stations at which the settlement of each Taluk was made, and the dates on which the distribution of Puttahs took place, are particularized in the following Statement :—

Taluks.	Stations where the Jama-bandi was made.	The date on which the distribution of Puttahs took place.
Nannilam.....	Kolmangudi.....	7th April 1862.
Mayaveram	Kasba Mayaveram.....	16th " "
Shiyali.....	Kasba Shiyali.....	19th " "

3. II.—VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES.—The number of villages under each description of settlement prevailing in the Sub-division is shown below :

Olungu rented, affected by prices as per last year's account.....	6.
Deduct villages converted into gross rented in this year...	6
Remaining...	0
Olungu, rented unaffected by prices...	IT
Gross rented in Fasli 1270...	881
Add Olungu rented in last, and gross rented in this year...	6
Add under Amani in last, and gross rented in this year...	6
Add under Suthapal in last, and gross rented in this year	1
	894
Under Amani in Fasli 1270...	12
Deduct villages brought to gross rented in this year...	6
Remaining...	6
Field assessed...	1,047
Shrotriem, &c., in Fasli 1270...	69
Deduct Suthapal village brought to Mottafaisal...	1
Deduct Moturpha villages as Moturpha tax is abolished...	2
	3
Remaining—	
Shrotriem...	13
Survamaniem...	47
Money rented...	5
Grain rented...	1
	66
Total...	2,024

SETTLEMENT REPORT OF

4. 4,352 Puttals (as noted in the foot note under column 4 of the Statement No. 1) were not renewed in the year under report, as no change had taken place in the extent or assessment of the Ryots' holdings since the previous year.

5. III.—SEASON, &c.—The season was on the whole a favorable one; the rain that fell in November was of the greatest possible use, and presented a favorable contrast to the drought which prevailed in the corresponding month of last year; in October and December the fall of rain was unusually scanty, but on the whole the out-turn of the harvest was satisfactory; dry crops suffered slightly from the failure of rain in March and April.

Subjoined is a Statement showing the quantity of rain which fell in each month of the Fasli under report, according to the guages kept in the Taluks in comparison with the last Fasli.

Months.	Fasli 1270.	Fasli 1271.
July.	$1\frac{1}{2}$	$2\frac{3}{4}$
August.	$\frac{1}{10}$	2
September... ..	$2\frac{1}{2}$	$10\frac{1}{2}$
October... ..	16	$1\frac{1}{2}$
November... ..	0	$22\frac{1}{4}$
December... ..	$16\frac{3}{4}$	$0\frac{1}{2}$
January... ..	0	$2\frac{3}{4}$
February... ..	0	$6\frac{1}{2}$
March... ..	$2\frac{1}{4}$	0
April... ..	$2\frac{1}{2}$	0
May... ..	1	$0\frac{1}{2}$
June... ..	$1\frac{3}{4}$	4
Total...	$44\frac{7}{10}$	$53\frac{1}{4}$

Attacked.. .. 187
Cured.. .. 35
Died.. .. 152

6. The sanitary condition of the people in the Sub-division has been very good. Cholera made its appearance as usual but in a mild form; the mortality occasioned thereby shows a great decrease as compared with last year.

Vaccinated.. .. 6,629
Successful.. .. 6,295
Unsuccessful.. .. 334

7. The vaccinators in the Division have been doing their duties satisfactorily, and the number vaccinated by them during the Fasli, together with the particulars showing the number of successful and unsuccessful cases, is given in the margin.

8. IV.—PRICES OF GRAIN.—The price of grain still continues extraordinarily high, being as is shown below considerably more than 100 per cent above the standard rate.

	RS.	A.	P.
Standard price... ..	0	7	$8\frac{3}{16}$
Commutation price of Fasli 1271... ..	1	1	$8\frac{5}{8}$
Increase above the standard price... ..	0	10	$0\frac{7}{16}$
Per centage... ..	...	...	$130\frac{5}{8}$

9. V.—RYOTS' HOLDINGS. VI. ACTUAL CULTIVATION. VII. WASTE CHARGED AND REMITTED.—The subjoined Statement exhibits the Ryots' holdings and actual cultivation with the Beriz, the waste charged and waste remitted to the Ryots in Faslis 1270 and 1271.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
	Extent.	Beriz.		Extent.	Beriz.		Extent.	Beriz.		Extent.	Beriz.	
Ryots' holdings...	Aeres. 3,36,453	RS. 15,30,938	A. P. 11 0	Aeres. 3,40,212	RS. 15,47,001	A. P. 8 9	Aeres. 3,759	RS. 16,062	A. P. 13 9	Aeres. ..	RS.	A. P. ..
DEDUCT.												
Waste remitted...	7,970	32,103	11 7	1,801	7,336	12 11	..	..		6,169	24,766	14 8
REMAINDER.												
Cultivation.....	3,13,033	14,64,964	6 6	3,15,999	14,88,918	8 11	2,966	23,954	2 5	..	....
Waste charged. ...	45,450	33,870	8 11	22,412	50,716	2 11	6,962	16,875	10 0	...	....
Total..	3,28,483	14,98,834	15 5	3,38,411	15,39,634	11 10	9,928	40,829	12 5	..	....
DEDUCT.												
Shavi or withered crops.....	2,173	8,434	9 2	349	1,619	4 7	...	....		1,824	6,815	4 7
Stalakammi.....	782	3,078	10 8	343	1,349	7 2	...	....		439	1,729	3 6
Short produce ...	..	2,509	7 10	...	....		...	....		..	2,509	7 10
Cowle remission.	5	80	3 2	3	24	3 3	..	....		2	55	15 11
Total..	2,960	14,102	14 10	695	2,992	15 0	..	....		2,265	11,109	15 10
Net amount of Settlement... ..	3,25,523	14,84,732	0 7	3,37,716	15,36,671	12 10	12,193	51,939	12 3	..	....

10. The increase in the Ryots' holdings is owing to some wasteland having been brought into cultivation in this year, but the decrease in the waste remitted, Shavi, &c., and the increase in the waste charged is attributable to the favorable character of the season, and to the small amount of remission given this year as compared with last year.

11. The amount of waste charged as shown in the above Statement is that which was not remitted to certain Ryots, who wilfully neglected to cultivate their lands, and whose total waste bore but a small proportion to their entire holdings.

12. VIII.—REMISSION.—The following Abstract Statement exhibits the remission granted in the Ryotwari and gross rented villages, &c., as compared with Fasli 1270 :—

	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Shavi...	8,434	9	2	1,619	4	7	...	...	...	6,815	4	7
Stalakammi...	3,078	10	8	1,349	7	2	...	...	...	1,729	3	6
Short produce...	2,509	7	10	...	...	...	...	...	...	2,509	7	10
Cowle remission...	80	3	2	24	3	3	...	...	...	55	15	11
Total...	14,102	14	10	2,992	15	0	...	...	...	11,109	15	10

13. The smallness of the amount granted for remission is attributable partly to the favorable nature of the season, but chiefly to the admirable success of the plan adopted by the late Sub-Collector, as detailed in his report for last year, and to the great exertions made by him to prevent any thing like fraud: he personally inspected a greater portion of the Tars and Nattupal lands for which remission was claimed, and besides exercised the strictest and most salutary control over all the subordinates deputed by him to examine the lands not examined by himself.

14. IX.—SUNDRY ITEMS.—The item of remission on Sundry items requires no remark, there not being any remission granted under this head.

SETTLEMENT REPORT OF

15. X.—EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—The following gives a comparative view of the extent of land cultivated with Sugar-cane, Cotton, and Indigo in Fasli 1270 and 1271:—

Products.	Fasli 1270.				Fasli 1271.				Increase.				Decrease.			
	Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.	
	Acs.	RS.	A.	P.	Acs.	RS.	A.	P.	Acs.	RS.	A.	P.	Acs.	RS.	A.	P.
Sugar-cane...	169	1,036	4	0	305	2,104	5	7	136	1,068	1	7	...	...	...	...
Cotton...	92	85	10	2	434	533	9	4	342	447	15	2	...	...	...	...
Indigo...	46	43	12	11	84	92	5	8	38	48	8	9	...	...	...	...
Total...	307	1,165	11	1	823	2,730	4	7	516	1,534	9	6	...	...	...	...

16. The increase under this head is owing to proprietors having, to a small extent, participated in the greater interest which has lately been taken in the cultivation, and to the increased demand existing for all such products.

17. XI, XII and XIII.—THE LAND AND SUNDRY SOURCES OF REVENUE AND SEVOY JAMMA INTEREST.—The general result of the Settlement of the Land and Sundry Sources of Revenue for Fasli 1271, as compared with Fasli 1270, will be found in the following Statement:—

Items.	Last Fasli.	Present Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jodi of Shrotriem, &c.	6,368	6,399	31	...
Rents for one year, &c., villages....	9,36,726	9,65,573	28,847	...
Ryotwar.....	5,74,310	5,98,492	24,182	...
Amani.....	2,507	2,753	246	...
Total.....	15,19,911	15,73,217	53,306	...
Abkarry.....	93,447	1,42,200	48,753	...
Moturpha.....	13,213	...	...	13,213
Stamps.....	36,376	43,635	7,259	...
Extra Revenue.....	6,283	3,720	...	2,563
Interest.....	11,437	637	...	10,800
Total.....	16,80,667	17,63,409	1,09,318	26,576

Net Increase 82,742

18. The additional cultivation, and the small amount of remission granted this year, will account for the increase under the head of Land Revenue. The Moturpha tax has been abolished since last year. In Extra Revenue the decrease is accounted for by the fact of the greater number of the items formerly entered under that head being now permanently included in the regular account. The smallness of the old balance at the beginning of the year under report will be a sufficient explanation of the decrease under the head of Interest.

19. XIV.—DEMAND, COLLECTION AND BALANCE.—The annexed Statement shows the Demand, Collection, and Balance of all sources of Revenue for Fasli 1271.

TANJORE.

17

	Demand.	Collection.	Balance.	Subsequent Collection.	Balance.
Jodi on Shrotriem, &c.....	6,399	6,399	...	...	...
Ryotwar, &c.....	15,64,065	15,61,370	2,695	1,067	1,628
Amani... ..	2,753	2,753	...	...	...
Total...	15,73,217	15,70,522	2,695	1,067	1,628
Abkarry... ..	1,42,200	1,42,200	...	...	...
Moturpha... ..	...	...	...	...	...
Stamps... ..	43,635	43,635	...	...	...
Extra Revenue... ..	3,720	3,720	...	...	...
Interest... ..	637	637	...	...	...
Total..	17,63,409	17,60,714	2,695	1,067	1,628

20. Of the total demand of Rupees 17,63,409, the sum of Rupees 17,60,714 was realized within the Fasli: and during the 10 days which have elapsed since its close, a further sum of Rupees 1,867 has been collected, thus making the total collections amount to Rupees 17,61,781, and the balance to Rupees 1,628, $\frac{3}{4}$ per cent on the entire demand.

This unusually small balance will be speedily collected: it is entirely owing to the objections made by certain Mirasidars to having certain extra cultivation added to their demand. I propose making a special report upon the balance at the end of this month.

21. XV.—DEMAND, COLLECTION AND BALANCE OF ARREARS.—The following Statement exhibits the collections in Fasli 1271 of arrears of all sources of Revenue for former Faslis:—

Faslis.	Arrears at the beginning of the Fasli.	Within the Fasli.			Balance at the close of the Fasli.	Subsequent Collections up to 10th July.	Balance.				Remarks.
		Collected.	Remitted.	Total.			Recoverable.	Doubtful.	Irrecoverable, recommended for remission.	Total.	
1270	34,377	34,269	...	34,269	108	...	...	...	108	108	
1269	813	112	...	112	701	...	...	...	701	701	
1268	2,138	67	634	701	1,437	...	...	91	1,346	1,437	
1267	279	139	89	228	51	...	...	...	51	51	
1266	689	669	...	669	20	...	...	...	20	20	
	38,296	35,256	723	35,979	2,317	...	..	91	2,226	2,317	

22. The arrears for former years amounted at the commencement of Fasli 1271 to Rupees 38,296. Of this sum Rupees 35,256 were collected within the Fasli, and Rupees 723 were remitted upon certain Olungu villages becoming permanently fixed, thus leaving at the close of the Fasli a balance of Rupees 2,317; and of this Rupees 91 must be classed as doubtful, and Rupees 2,226 as irrecoverable.

23. XVI.—DOUBTFUL AND IRRECOVERABLE ARREARS.—The doubtful balance is to be remitted in case the defaulters of an Amani village agree to sign Faisal Muchilkas as proposed to them, otherwise it is to be collected from them. With regard to the irrecoverable balance, several letters and yadasts have been sent from this office, requesting that orders should be given to have the amount struck off; the orders have not as yet been received.

SETTLEMENT REPORT OF TANJORE.

24. XVII.—COERCIVE PROCESS.—The following Statement exhibits the extent to which landed and personal property was zufted and sold for the recovery of arrears of revenue :—

Process issued.			Estimated value of attached property.			Property sold.					
Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal.	Total.	Land.		Personal.		Total.	
						Value.	Value sold.	Value.	Value sold.	Value.	Value sold.
63	184	3,404	1,368	3,188	4,556	38	43	157	210	195	253

25. The difference between the value of property zufted and that sold, is owing to many of the defaulters having paid their balances previous to the sale of their zufted property.

26. XVIII.—CHARGES.—The Statement of charges is not furnished, as these accounts are kept in your office for the whole District.

27. XIX.—WORKING OF THE NEW SYSTEM OF TALUK AND VILLAGE ACCOUNTS.—The new systems of Taluk and village accounts are now thoroughly introduced into the whole of the Sub-division, chiefly owing to the great exertions made by the late Sub-Collector to arouse in the minds of the Taluk Muzamdars and Goomastahs a sense of their simplicity and compactness as compared with the old forms. During the time of Jamabandi all the Taluk accounts in the Sub-division were personally examined by the Sub-Collector, and found to be correctly prepared. The accounts of 984 villages were likewise examined, and of them 875 were found to be correct. A great stride in this respect has been made since last year, and I think that both the Taluk and village officials have at last begun to understand and appreciate these valuable Manuals.

28. XX.—LANDS ACQUIRED BY PUBLIC SERVANTS.—No registers have been made during the year under report of lands acquired by public servants.

29. XXI.—REMARKS ON THE CONDUCT OF THE SUBORDINATES.—During the two months that I have been in charge of the Sub-division, I have had every reason to be satisfied with the behaviour of my subordinates. I must particularly bring to your
 * B. Suriyamurthi Pillai. favorable notice my Sheristadar.* The industry, zeal, and ability displayed by him in the performance of his duties are beyond all praise, and I already feel that I can put the most thorough reliance in all he says and does. The very favorable character of the report, and the satisfactory results exhibited, will be a sufficient proof of the excellent manner in which the principal revenue servants of the Sub-division have performed their duties: the unprecedentedly small balance accruing at the close of the year under report reflects the greatest credit upon the Tahsildars of the three Taluks; and I must specially mention the very great energy displayed by the Nannilam and Mayaveram Tahsildars, in collecting the revenue of their Taluks. I cannot however refrain from remarking upon the inefficiency of most of the Miras Pattamanians in the Sub-division, the greater number of these men are quite unable to perform their duties, and are invariably compelled to call in the Kurnums to their aid. I am aware that some alterations of the present system are contemplated, and I hope may speedily be carried out, for the inefficiency of these men throws a great deal of extra work upon the Tahsildars, who are consequently deserving of still more credit when, as is the case with the Officers mentioned above, the revenue of their Taluks are punctually collected.

MAYAVARAM,
 14th July 1862.

(Signed) C. G. PLUMER,
 Acting Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

* By Banghy.

+ Board's Standing Circular,
No. 1,846, dated 19th
March 1862.

1. I have the honor to forward in the prescribed form the Settlement Report of this District for Fasli 1271, also the quinquennial Statements* prepared in accordance with the Board's instructions† marginally noted.

2. "SETTLEMENT."—The Settlement was made by the different Revenue Officers in the District, in localities that best suited the convenience of the Ryots; these stations are enumerated in Statement No. 1.

3. PUTTAHS.—The system of permanent Puttahs will be fairly introduced into this District so soon as the Revenue Settlement operations are completed; at present the assessment in this District is not fixed on the land, but on the crop grown; a system wholly incompatible with "Permanent Puttahs;" the increase of Puttahs issued arises from the fact of many not previously holding Puttahs taking up land and to additional Puttahs being issued to deceased Ryots' heirs.

Fasli.	Puttahs.
1271 ...	1,06,087
1270 ..	1,02,277
	<u>3,810</u>

4. "SEASON."—The season cannot be considered on the whole favorable for agricultural purposes. In July and August when water is so necessary for the seed beds, the rain failed us. In September there was a good fall of rain which was pretty general throughout the entire District; this gave a great impetus to cultivation, and much waste land was brought under the plough. I had great fears that we should lose nearly all the crops on the ground; a catastrophe which was only averted by the timely fall of rain in November and January; nearly all the produce was saved, though the harvest was by no means so abundant, as it would have been under more favorable circumstances.

5. SANITARY STATE OF THE DISTRICT, AND VACCINATION.—The season was not healthy. Low fever, and fever with typhoid symptoms was very prevalent; Cholera too visited many parts of the District. Small-pox was not so prevalent as in the previous year; the number of individuals vaccinated in the year under review exceeds the number in the year preceding by about 2,000. Cattle suffered much from an absence of all green fodder.

6. The price of every description of grain rose, and I attribute this in a great measure to the character of the season and to less produce than usual having been imported into the District.

Grain.	Commutation price originally fixed.			Price in Fasli 1270.			Price in Fasli 1271.			Increase.			Decrease.			Per centage.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Paddy. { Shumbah pergarce.	74	3	6	156	6	4	167	4	4	10	14	0	0	0	0	6	15	3
Car ..	66	3	0	147	9	2	151	2	10	3	9	8	0	0	0	2	7	0
Cholum...	0	0	0	193	10	3	206	12	11	13	2	8	0	0	0	6	11	11
Cumboo...	0	0	0	181	9	4	185	11	0	4	1	8	0	0	0	2	4	2
Gram ...	0	0	0	228	2	11	247	7	1	19	4	2	0	0	0	8	7	2
Raghi ...	0	0	0	175	8	1	180	11	5	5	3	4	0	0	0	2	15	5
Varagu ...	0	0	0	101	15	7	109	4	1	7	4	6	0	0	0	7	2	2

SETTLEMENT REPORT OF

7. "RYOTS' HOLDINGS."—The sum total of the holdings at the commencement of the Fasli amounted to 6,54,063 acres, bearing an assessment of Rupees 16,40,052-3-8. 41,581 acres assessed at 1,62,458-12-10, were newly taken up against 23,368 acres, yielding Rupees 60,168-7-7 relinquished; thus the total land under occupation was 6,72,272 acres, assessed at Rupees 17,42,342-8-11.

8. "CULTIVATION."—The Comparative Statement given below shows the increase in cultivation; the high price of grain gave an impetus to cultivation; lands in occupation left waste, were charged the full Teerwah; this has of course raised the total.

Items.	Fasli 1270.				Fasli 1271.				Increase.				Decrease.			
	Acres.	Assessment.			Acres.	Assessment.			Acres.	Assessment.			Acres.	Assessment.		
	Cawnies.	RS.	A.	P.	Cs.	RS.	A.	P.	Cs.	RS.	A.	P.	Cs.	RS.	A.	P.
Dry ...	4,67,045	8,91,116	7	1	4,83,063	9,33,114	3	4	16,018	41,997	12	3	.....	.....	.....	.....
Wet ...	1,47,284	6,85,544	4	7	1,48,993	6,95,806	5	7	1,709	10,322	1	0	.....	.....	.....	.....
Garden ..	39,734	1,09,747	11	9	39,794	1,12,006	0	2	60	2,258	4	5	.....	.....	.....	.....
Total ...	6,54,063	16,86,408	7	5	6,71,850	17,40,986	9	1	17,787	54,578	1	8	.....	.....	.....	.....
2nd crop assessment.	.....	1,58,950	11	10	.....	1,75,053	7	1	.....	16,102	11	3	.....	.....	.....	.....
Teerwah Jastee ...	.....	11,524	12	6	.....	921	15	7	.....	.....	.....	.....	.....	10,602	12	11
Total ..	.....	18,56,883	15	9	.....	19,16,961	15	9	.....	70,680	12	11	.....	10,602	12	11
Deduct remission ...	.....	4,49,795	12	4	.....	4,10,261	9	3	.....	.....	.....	.....	.....	39,534	3	1
Balance ...	.....	14,07,088	3	5	.....	15,06,700	6	6	.....	99,612	3	1	.....	.....	.....	.....
Add sundry items ...	.....	37,044	14	0	.....	33,814	15	2	.....	.....	.....	.....	.....	3,220	14	10
Total ..	.....	14,44,133	1	5	.....	15,40,515	5	8	.....	96,382	4	3	.....	.....	.....	.....

9. In conformity with the Board's orders, Dry and Garden lands converted into Wet have been included in their original items in Enclosure A, Statement No. 3.

10. FASAL CUMMEE AND FASAL JASTI.—Although opposed to the Board's orders I find myself again obliged to include this item in Enclosure B, No. 3. I will now briefly explain how this is at present unavoidable; the terms "Fasal cummee" and "Fasal jasti" have an exceptional meaning in this District; they do not mean as in other Districts, one crop raised on registered, two crop land, or two crops raised on one crop land, but these terms here signify the growing of a description of crop of less value, in lands where the higher description of produce is usually grown, and *vice versa*; the growing of valuable produce in lands usually cultivated with a low description of grain; the practice at present in this District is, to assess on the description of crop grown and not on the land. In other words when produce ranking low in value is grown on lands where a higher description of crop was grown in the Fasli immediately preceding, the difference after deducting the lower from the higher rate of assessment is called Fasal cummee, and when the case is reversed, the term is Fasal jasti; the assessment as shown in Statement No. 3 includes such Fasal cummee and Jasti, and as this entry must tally with the entries in the Enclosures A, B, C of the Statement as by orders of the Board, the Fasal cummee and Jasti peculiar to this District as explained above was, as a matter of necessity, included in Enclosure B. The component items under this head are however distinctly shown. I trust this explanation will satisfy the Board that I have paid proper attention to their instructions. On the new land assessment being permanently introduced, there will be no difficulty in carrying out to the letter the Board's instructions.

11. WASTE REMITTED AND CHARGED.—The waste remitted amounted to Rupees 1,355-15-10; a large portion of this was due by Ryots who have either absconded or died without heirs.