PARTICULARS OF REMISSIONS.—The deductions made from the Beriz of Wet, Dry, and Garden, as well as from Sundry items amount to Rupees 3,29,463-9-7, and exceed those of the preceding year by Rupees 10,134-1-2, as will be seen from the foregoing Statement No. 6 which is accounted for as follows:—

				RS.	A.	P.
Increase in remissions granted on lands left uncultivated from causes over which the Ryots had no control as explained in the preceding paragraph...				41,574	3	1
Add increase in the deductions on account of Inam, &c., from the Beriz of other items owing to the increase in cultivation and revenue...				12,070	0	5
			Total increase...	53,644	3	6
Deduct.						
Decrease in the amount of remissions granted on account of the entire failure of crops...	36,748	1	7			
Do. under the head of Progressive Cowle, owing to the lands having paid a higher rate of Teerwah in Fasli 1271 than the previous year, according to the terms of the Cowle...	979	5	10			
Do. under the head of Maramut Moochilka and Durkhast Moochilka, owing to a large portion of lands having been brought under cultivation, and the remaining portion having been charged with Teerwah...	1,921	13	1			
Do. under the head of submersion of water... ...	907	3	0			
Do. under the head of Tripany, owing to the assignment of rent-free lands having been made in lieu of ready money payments...	2,900	8	1			
Do. under other heads...	53	2	9			
			Total decrease...	43,510	2	4
			Net increase...	10,134	1	2

28. With reference to paragraph 14 of the Standing Circular from the Board of Revenue dated the 7th August 1862, No. 5,153, I have the honor to state that the sum of Rupees 1,49,023 entered as remitted under the head of "Remission on lands cultivated in Fasli 1269, but left waste in Fasli 1270" in the Settlement Report for Fasli 1270, was the remission granted on entire fields left waste, and not on portions of fields as observed by the Board. No remission was granted for partial waste. As the form of Enclosure B to the Ryotwar Form No. 3 has not been furnished to this District, on the ground that it is applicable to the District of Tanjore, the remission for whole fields left waste has as usual been entered in Statement No. 4. If the above form is supplied to this District, the orders of the Board will be carried out from Fasli 1272.

29. In reply to paragraph 2 of the Proceedings of the Board of Revenue, dated 14th August 1862, No. 5,327, I have the honor to state that the nature of the Inams payable from Sundry Items of Land Revenue entered in the Jamahbundy Statement No. 4 for Fasli 1270, is explained below.

(1). Inams usually deducted in favor of the Merassidars or Proprietors from the revenue on Topes, Palmirahs, and Thorn jungles, as well as from Quit-rent on lands occupied by buildings.

(2). Do. granted to village servants from the revenue on Topes and Palmirahs.

(3). Do. to religious institutions from do. do.

30. PARTICULARS OF SUNDRY ITEMS.—The total revenue derived from the several Sundry Items during the year under notice amounted to Rupees 1,79,940-6-9 as exhibited in the margin deducting therefrom Rupees 11,446-12-5, being the demand for the last two months of the Fasli, viz., May and June 1862, on account of Koray rent, Fish rent, and Chayaroot rent, as well as the demand for the whole year on account of Forest revenue carried to the credit of "Sayer or Extra Revenue," agreeably to the recent instructions from the Accountant General and the Board of Revenue; the net revenue under the head of Sundry Items stands at Rupees 1,68,493-10-4, and falls short of that of the previous year by Rupees 3,435-13-3, which is owing to the transfers of the component items from one head to another as explained above.

No. 7.—Sundry Items of Revenue such as Tope, Todbund, &c.

Fasli 1270.	Fasli 1271.			Comparison.	
	Total Revenue.	Deduct amount carried to the credit of "Sayer."	Remainder.	Increase.	Decrease.
1	2	3	4	5	6
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1,71,929 7 7	1,79,940 6 9	11,446 12 5	1,68,493 10 4	... ...	3,435 13 3

31. No. 8.

Faslies.	Cotton.		Indigo.		Sugar-cane.	
	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.
1	2	3	4	5	6	7
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
1270...	1,88,342	1,81,615 12 8	461	466 2 0	216	1,919 4 9
1271...	1,89,094	1,82,315 8 0	353	398 9 11	263	2,914 0 8
Increase.	752	699 11 4	...	... ...	47	994 11 11
Decrease. ...	...	... ...	108	67 8 1	...	... ...

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS AS SUGAR-CANE, &c.—From the Statement given above it will be seen that there was a small increase both in the cultivation of cotton and in the revenue derived therefrom to the extent of acres 752, and Rs. 699-11-4 respectively over the previous Fasli 1270. Owing to the failure of timely rains, the out-turn was rather scanty, but the produce was good in quality. The price paid by the European merchants for the first sort of cotton ranged from Rupees 106 to 128 per candy, or Rupees 26 to 38 in excess of that obtaining in the previous year. The price afterwards rose at one time as high as Rupees 225 per candy.

Fasli..	Candies.
1270..	30,667
1271..	59,086
Increase.	28,419

32. From the Statement given in the margin, it will be seen that an increase in the export of cotton, to the extent of candies 28,419, has resulted during the past year, owing to the large quantity of cotton purchased by the merchants in Fasli 1271, and to the quantity retained at the close of the preceding Fasli, having been exported during the year under reference. At the close of the past year ending 30th June 1862, there was also cotton remaining in the hands of the merchants to be shipped.

33. There has been a decrease of acres 108 in cultivation, and Rupees 67-8-1 in revenue under the head of Indigo, which is owing to the Ryots not taking any interest in the cultivation of this product, which is of inferior quality in Tinnevelly.

34. The increase of acres 47 in cultivation, and Rupees 994-11-11 in revenue under the head of Sugar-cane, has resulted chiefly from the Ryots having extended the cultivation consequent on the rise in the price of sugar.

35. AN ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR.—The total net Land Revenue Beriz of Fasli

No. 9.—Land Revenue.

1	Fasli 1270.			Fasli 1271.										Increase.			Decrease.		
	2			Total Revenue.			Deduct items transferred to other heads.			Remainder.			Add items included under this head.			Total.					
				3			4			5			6			7			8			9		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Land Revenue Beriz after deducting remission.... ...	20,63,725	3	7	24,40,412	1	9	11,446	12	5	24,28,965	5	4	...	...	...	24,28,965	5	4	3,65,240	1	9	...	...	...
2. Shrotriem.	32,972	2	0	32,972	2	0	...	...	...	32,972	2	0	...	...	...	32,972	2	0	...	...	...	...	...	...
3. Jody on Inam villages.	1,197	0	8	1,197	0	8	...	...	...	1,197	0	8	...	...	...	1,197	0	8	...	...	...	...	...	...
4. Permanent Peisheush..	3,08,047	3	11	3,08,047	3	11	...	...	...	3,08,047	3	11	...	...	...	3,08,047	3	11	...	...	...	...	...	...
5. Inam commutation.....	...	...	...	85	8	4	...	...	...	85	8	4	...	...	...	85	8	4	85	8	4	...	...	...
6. Sayer or Extra Revenue.	85	2	0	...	...	...	...	...	...	...	...	...	1,51,433	4	9	1,51,433	4	9	1,51,348	2	9	...	...	...
7. Miscellaneous... ...	105	10	0	...	...	...	...	...	...	...	...	...	2,768	13	11	2,768	13	11	2,663	3	11	...	...	...
Total Land Revenue...	24,06,132	6	2	27,82,714	0	8	11,446	12	5	27,71,267	4	3	1,54,202	2	8	29,25,469	6	11	5,19,337	0	9	...	...	...

1271 amounts to Rupees 29,25,469-6-11, or Rupees 5,19,337-0-9 in excess of the previons year as shown in the margin.

36. The increase of Rupees 3,65,240-1-9 under Item No. 1, viz., Land Revenue, is chiefly attributable to the favorable character of the season. The increase of Rupees 85-8-4 under Item No. 5, is the twenty years' redemption money paid under the Freehold rules, while that of Rupees 1,51,348-2-9 and Rupees 2,663-3-11 under Items Nos. 6 and 7 is owing to such receipts of miscellaneous nature as were formerly credited to "Land Extra Revenue," and "Interest on arrears," as well as some of the items hitherto included under the head of "Sundry Items" having been transferred to the credit of "Sayer" and "Miscellaneous," in conformity to the recent instructions from the Accountant General and the Board of Revenue.

37. In regard to the component items hitherto credited to "Land Extra Revenue" and "Interest on arrears," the demand for the whole year is entered under the new heads "Sayer" and "Miscellaneous," agreeably to the Board's Circular of 6th September 1861, while as regards the items hitherto entered

under "Sundry Items," the demand for the last two months of the Fasli only has been taken to the new head of "Sayer," with reference to the Board's Circular of 7th August 1862. The particulars of the two items, "Sayer" and "Miscellaneous," are given in the accompanying separate Statement No. 9, from which it will be seen that there has been a large decrease of Rupees 1,06,359 under the head of "Sayer," which is principally owing to the falling off in the revenue realized from the Pearl fishery in the year under report, as compared with that realized from the fishery in the previous year. This subject has already been fully reported on to the Board and Government.

38. No. 10.—Demand of Extra Sources of Revenue for Fasli 1271, compared with the previous year.

Items.	Fasli 1270.	Fasli 1271.			Comparison.	
		Total Revenue.	Add receipts hitherto credited to "Extra Revenue," but now to the head of "Miscellaneous."	Grand Total.	Increase.	Decrease.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Abkarry	40,350 0 0	48,500 0 0	... ...	48,500 0 0	8,150 0 0	... ...
2. Moturpha	91,872 15 4	959 5 5	16 6 9	975 12 2	... ...	90,897 3 2
3. Salt	4,98,723 15 7	5,77,101 0 8	294 9 1	5,77,395 9 9	78,671 10 2	... ...
4. Sea Customs	42,624 3 10	47,719 10 11	344 7 5	48,064 2 4	5,439 14 6	... ...
5. Sayer	53,102 7 10	69,433 14 4	42 3 8	69,476 2 0	16,373 10 2	... ...
6. Stamps	1,06,277 3 4	1,28,937 2 0	8,472 10 7	1,37,409 12 7	31,132 9 3	... ...
7. Income Tax	85,428 13 0	95,804 6 0	... ...	95,804 6 0	10,375 9 0	... ...
Total	9,18,379 10 11	9,68,455 7 4	9,170 5 6	9,77,625 12 10	59,246 1 11	... ...

Extra Sources of Revenue.—From the foregoing Statement No. 10, it will be perceived that the total amount brought to account under this head during the Fasli under report amounted to Rupees 9,77,625-12-10, and exceeded that of the previous year by Rupees 59,246-1-11. Of this increase Rupees 9,170-5-6 is the amount realized from the item "Miscellaneous," subordinate to each head of Extra Revenue. From this sum, if Rupees 3,272-2-0, being the collections made in the months of May and June 1861, on account of Extra Revenue pertaining to Salt, Land Customs, and Sea Customs, and included in their respective major heads in Fasli 1270, be deducted, for the sake of comparison, the net revenue under the head of "Miscellaneous" stands at Rupees 5,898-3-6.

39. As the particulars of the demand for Fasli 1271 on account of Extra Revenue pertaining to other sources of revenue than land, have been shown separately in the Enclosure B of the monthly Demand, Collection and Balance Statement No. 1, and in the monthly Treasury accounts, the demand for the whole year is shown under the new head of "Miscellaneous," instead of for two months only, as directed in the Board's Circular of 7th August 1862.

40. The increase of Rupees 8,150 under the head of Abkarry, is owing to the high rent obtained for this farm during the year under report. The decrease of Rupees 90,897-3-2 under the head of Moturpha, Item No. 2, is owing to that tax having been abolished on the introduction of the new License tax which was also since abolished. Of the sum of Rupees 975-12-2, entered under the head of Fasli 1271, Rupees 959-5-5 is the amount collected under the new License Tax Act, and the remainder, or Rupees 16-6-9 is the amount of Moturpha omitted to be entered in the accounts of Fasli 1270. Out of the former sum of Rupees 959-5-5, Rupees 892-4-0 have been refunded to the parties agreeably to the Orders of Government dated 7th March 1862, No. 503, circulated with the Board's Proceedings of the 8th March 1862, No. 1,570, and for the refund of the remainder, the necessary orders have been sent.

41. The increase of Rupees 78,671-10-2 under the head of Salt, Item No. 3, has arisen from the price having been increased from Rupee 1-6-0 to 1-8-0 per Indian maund—*vide* page 881 of the Fort Saint George Gazette, dated 25th June 1861. There has been an increase of Rupees 5,439-14-6 under the head of Sea Customs, Item No. 4, which is chiefly attributable to a larger importation of Wines, Spirits, and Piece goods.

42. The increase of Rupees 16,373-10-2 under the head of Land Customs, Item No. 5, is partly owing to a larger importation of Betel-nut, Jaggery, Pinneikoy oil, Salt-fish, and Cocoanuts, and partly to a larger exportation of Piece goods, Cotton thread, Gingely oil, and Rape seed. The increase of Rupees 31,132-9-3 under Item No. 6, viz. Stamps, has arisen from the working of Act XXXVI of 1860.

Fasli.	Income tax on the profits of private individuals.			Income tax on Official salaries and Pensions.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1270....	79,106	14	0	6,321	15	0	85,428	13	0
1271....	87,311	13	0	8,492	9	0	95,804	6	0
Increase..	8,204	15	0	2,170	10	0	10,375	9	0
Decrease.	...	..	..	...	..	..	..	...	...

43. The demand on account of Income tax on the assessments made up to 30th June 1862 amounts to Rupees 95,804-6-0 as shown in the margin, inclusive of stoppages made from official salaries, &c., by the ex-officio Assessor, and exceeds that of the previous year by Rupees 10,375-9-0, which is owing to new assessments made in the year.

Items.		Fasli 1270.			Fasli 1271.		
		RS.	A.	P.	RS.	A.	P.
Extra Revenue.	Land Revenue.	2,57,707	11	9	...	..	..
	Extra do.	5,242	5	7	...	...	..
	Total.....	2,62,950	1	4	...	...	...
Interest Account.	Land Revenue.	673	9	8	...	...	..
	Extra do.	36	1	10	...	...	...
	Total.....	709	11	6	...	..	..
	Grand Total... ..	2,63,659	12	10	..	...	..

44. From the marginal Statement it will be seen that there has been a decrease of Rupees 2,63,659-12-10 under the head of "Extra Revenue" and "Interest Account" which is owing to the receipts under these heads having been transferred to the head of "Sayer" and "Miscellaneous," agreeably to the recent instructions from the Accountant General and the Board of Revenue.

45. No. 11.—Demand of Land and Extra Sources of Revenue for Fasli 1271, compared with the previous Fasli.

Items.	Fasli 1270.			Fasli 1271.			Comparison.					
							Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue..... ...	24,06,132	6	2	29,25,469	6	11	5,19,337	0	9	...	...	...
Extra Sources of Revenue	11,82,039	7	9	9,77,625	12	10	...	...	...	2,04,413	10	11
Total...	35,88,171	13	11	39,03,095	3	9	3,14,923	5	10	...	...	...

The total Land and Extra Sources of Revenue for Fasli 1271 amounts to Rupees 39,03,095-3-9, and exceeds that of the previous year by Rupees 3,14,923-5-10 as shown in the foregoing Statement No. 11.

46. No. 12.—Demand, Collection and Balance of all Sources of Current Revenue.

Items.	Demand of Fasli 1271.			Collections up to the end of the Fasli, or 30th June 1862.			Balance.			Collections made up to the end of August.			Balance.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue... ...	29,25,469	6	11	27,43,847	0	2	1,81,622	6	9	1,69,669	15	9	11,952	7	0
Abkarry.....	48,500	0	0	48,500	0	0	...	...	...	...	...	...	...	...	...
Moturpha. ...	975	12	2	975	12	2	...	...	...	..	...	...	...	..	..
Salt... ...	5,77,395	9	9	5,77,395	9	9	...	...	..	..	...	...	...	...	...
Sea Customs.	48,064	2	4	48,064	2	4	...	...	...	...	..	...	...	...	...
Sayer... ...	69,476	2	0	69,476	2	0	...	...	...	...	...	..	...	...	...
Stamps... ...	1,37,409	12	7	1,37,409	12	7	...	...	...	...	...	...	...	...	...
Income Tax.	95,804	6	0	59,332	8	9	36,471	13	3	29,921	9	9	6,550	3	6
Total...	9,77,625	12	10	9,41,153	15	7	36,471	13	3	29,921	9	9	6,550	3	6
Grand Total.	39,03,095	3	9	36,85,000	15	9	2,18,094	4	0	1,99,591	9	6	18,502	10	6

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—Of the sum of Rupees 11,952-7-0 shown under the head of Land Revenue in the foregoing Statement No. 12, Rupees 2,154-7-6 having been since collected, there remains a balance of Rupees 9,797-15-6. From this sum if Rupees 1,285-9-8, being the Teerwah on the lands in dispute between the Government and certain Zemindaries in this District be deducted, the balance remaining to be collected stands at Rupees 8,512-5-10, for the speedy collection of which, and the balance of Rupees 6,550-3-6 under the head of Income Tax, the necessary measures have been adopted.

47. No. 13.—Demand, Collection and Balance of arrears of former Faslis.

Items.	Arrears at the commencement of Fasli 1271.			Collections including remission up to the end of June 1862.			Balance.			Collections made in the months of July and August.			Balance.		
1	2			3			4			5			6		
	Rs.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue...	1,21,899	0	8	1,05,607	12	2	16,291	4	6	29	6	6	16,261	14	0
Abkarry.....	2	0	0	2	0	0	...	...	...	...	...	...	...	...	...
Moturpha...	1,859	1	5	1,742	0	9	117	0	8	...	...	...	117	0	8
Income Tax...	25,886	9	0	25,886	9	0	...	...	...	...	...	...	...	...	...
Total...	27,747	10	5	27,630	9	9	117	0	8	...	...	...	117	0	8
Grand Total...	1,49,646	11	1	1,33,238	5	11	16,408	5	2	29	6	6	16,378	14	8

DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The balance of Rupees 16,378-14-8 entered in the above Statement is made up of the following items, viz :—

	RS.	A.	P.
Doubtful.	13,012	14	8
Irrecoverable.	2,819	6	1
Recoverable.	546	9	11

The doubtful balance of Rupees 13,012-14-8 is the Teerwah on certain lands in dispute between Zemindary and Government villages, of which Rupees 6,251-7-10 have been collected and held in deposit pending the settlement of the disputes which are under investigation. Of the irrecoverable balance of Rupees 2,819-6-1, Rupees 1,114-14-5 having already been recommended for remission in paragraph 44 of my Settlement Report for Fasli 1270, the remainder or Rupees 1,704-7-8 will now be recommended for remission. Of the recoverable balance of Rupees 546-9-11, Rupees 170-10-2 are the arrears of longer standing than five years, and Rupees 375-15-9 are those of more recent standing as will be seen from the separate Statement No. 13 in the packet. The recoverable balance being inconsiderable, and as the necessary orders have been sent for the speedy collection of the same, the special report promised in paragraph 43 of my Settlement Report for Fasli 1270 has not been sent.

48. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, &c.—The balance on account of arrears of Land and Extra Revenue remaining unadjusted on the 31st August 1862, and amounting to Rupees 2,819-6-1 shown in Column No. 11 of the accompanying Statement No. 13, being composed of the items hereunder particularized, I have the honor to request that the sanction of Government may be obtained for writing off the same to "Profit" and "Loss," in the accounts.

Total amount to be written off the accounts..... ...	2,819	6	1
Deduct amount recommended for remission in the Settlement Report for Fasli 1270...	1,114	14	5
Balance now recommended for remission...	1,704	7	8

Particulars of Balance.

Land Revenue.

Fasli.	RS.	A.	P.
1259...	10	13	9
1262..	1	12	0
1263..	76	2	8
1264...	1	5	0
1265..	23	10	9
1266..	38	1	4
1267..	90	14	11
1268..	230	8	1
1269..	1,183	9	8
1270...	1,130	0	7
Total...	2,792	9	9

Extra Revenue.

1266.. ..	1	8	8
1267.. ..	2	13	10
1270.. ..	22	5	10
Total..	26	12	4
Grand total .	2,819	6	1

Land Revenue:

Amount of Reyayet (customary deduction of revenue in favor of Mirassidars or Proprietors) erroneously carried to the credit of Government instead of being continued to the heirs of the deceased Proprietors as it ought to have been. 588 2 9

Amount being the difference between the full Teerwah charged in the accounts of Faslis 1269 and 1270, and the favorable assessment authorized by the Board in their Proceedings of 12th November 1861, No. 6,210, to be continued to the shareholders of the village of Ammenpuram in the Tenkarai Taluk... ... ... 99 1 3

Amount being the Teerwah charged on certain waste lands which were subsequently proved on inquiry to have been left uncultivated from causes over which the Ryots had no control. 662 7 0

Value of excess quantity of grain erroneously added to the seven years average Mailwarem of the village of Aurumugamangalam in Tenkarai Taluk, and which excess has hitherto been remitted under the sanction of Government. 203 12 0

Amount of Teerwah on certain lands due by certain individuals whose impoverished circumstances render them unable to pay... ...	59	6	10
Amount of Teerwah on certain lands due by certain individuals who are reported to have died.....	2	12	0
Amount of Teerwah on certain lands due by certain individuals who are reported to have through poverty emigrated to Colombo and other places. ...	5	8	0
Amount of Teerwah on certain lands formerly in dispute between the Government and the Zemindar of Alagapury, but now decided on inquiry to belong to the latter...	7	10	4
Amount being the difference between the Nunjah assessment originally charged on certain high level Nunjah lands, and the Poonjah Teerwah subsequently ordered to be levied in consequence of the above lands having been proved on inquiry to have been cultivated with dry grain by the aid of rain...	48	15	2
Total Land Revenue.....	1,677	11	4

Extra Revenue.

Amount of Moturpha erroneously charged on certain persons who did not carry on any trade or profession....	22	5	10			
Amount being the Moturpha tax due by certain individuals reported to have through poverty emigrated to Colombo and other places....	4	6	6			
Total Extra Revenue..... ...				26	12	4
Total amount recommended for remission...				1,704	7	8

49. WASTAGE OF SALT.—The wastage of salt that occurred in Fasli 1271 amounts to Indian Maunds 7,540 and Seers $22\frac{1}{16}$, valued at Rupees 667-10-10, at Rupees 10-10-0 per garce, or Rupees 11,310-13-8 at the monopoly price of Rupees 180 per garce of 424 mercals, as will be seen from the accompanying Statement No. 22, and I request that sanction may be granted for writing off the same in the accounts, as well as the wastage of Indian Maunds 3,794 and Seers $21\frac{3}{16}$ recommended in paragraph 45 of my Settlement Report for Fasli 1270.

50. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—The extent to which coercive process was employed in the collection of arrears of revenue is shown in the Enclosure A to the accompanying Statement No. 13, from which it will be seen that property, both real and personal, of the estimated value of Rupees 500-13-6 was sold by auction for Rupees 738-8-3. The sum which remained after deducting the arrears and interest payable on the same, as well as the charges attendant on the sequestration and sale of the property, has been ordered to be returned to the parties. No property was sold in satisfaction of the current years, nor has any defaulter been imprisoned up to the end of the Fasli year under review.

Fasli.	RS.	A.	P.
1270..	3,14,555	4	1
1271..	3,07,416	6	0
Decrease..	7,138	14	1

51. CHARGES.—There has been a decrease of Rupees 7,138-14-1 under the head of Charges as shown in the margin, and in the accompanying Statement No. 14, the cause of which is explained below :—

		RS.	A.	P.
Item No. 4 in Statement No. 14.	Decrease owing to the charges incurred on account of the Pearl Fishery Establishment, &c., up to April 1862, having been debited to "10 Miscellaneous" in the year under report according to the old form of the Treasury account. ...	6,329	3	7
Item No. 5.	Decrease owing to no Salt having been exported by sea in Fasli 1271..	18,400	6	7

Item No. 6.	Decrease owing chiefly to the charges incurred in Fasli 1271, on account of Kudiwaram to salt Ryots not having included the payment of arrears as was the case in Fasli 1270... ...			3,114	11 0
	Decrease in other items...			2,569	7 0
	Total decrease ..			30,413	12 2
	Deduct				
Item No. 1.	Increase under the head of "Huzur and District Establishment" owing to the charges on account of Magisterial Establishment which were hitherto debited under the head of "Judicial" having been transferred to the debit of "Land Revenue."	3,026	6 7		
Item No. 2.	Increase owing to the salary of the Salt Deputy Collector having been debited to "Salt" instead of to "Land Revenue"...	3,416	3 8		
Item No. 3.	Increase owing to the penalty levied on unstamped documents in excess of the amount authorized by law having been refunded to suitors. ...	7,407	13 6		
	Increase in other Items.....	9,424	6 4		
	Total Increase...			23,274	14 1
	Net Decrease Rupees...			7,138	14 1

52. WORKING OF NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—The Village and Taluq Accounts are kept in the Forms prescribed by the Board. During the Settlement tour of Fasli 1271, the most important accounts of several Villages in each Taluq, were examined by my Serishtadar and Vernacular Accountants, and found generally free from defects.

53. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—Three of the Public servants acquired lands during the year under report, both by purchase and mortgage, and the lands have been registered in their names.

54. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—I beg to forward the report of the Acting Sub-Collector. Besides his Revenue duties Mr. Kindersley has had a good deal of Magisterial work to perform since the Penal Code came into operation.

My Head Assistant, Mr. Garstin, has been very assiduous in the discharge of his duties and rendered valuable aid during the late Pearl Fishery.

Mr. W. E. Underwood, Deputy Collector, has managed the Salt Department immediately under his charge very well, and conducted his duties as local Magistrate at Tuticorin entirely to my satisfaction.

Vycoontam Iyengar, Head Vernacular Clerk in my Cutcherry, who acted as Salt Deputy Collector during Mr. Underwood's absence, performed his duties in a very satisfactory manner, and shewed himself well qualified to fill the post of Deputy Collector.

The Treasury Deputy Collector, Vencat Row, has been very attentive in carrying on the business of his Department, and always ready to assist me whenever called upon.

The third Deputy Collector, Ramiah, only joined the District, after the close of the Fasli year under review.

The Serishtadar, Nana Row, has been very diligent in the discharge of the duties of his Office.

55. REMARKS REGARDING THE GENERAL STATISTICS AS AMOUNT OF AGRICULTURAL STOCK, POPULATION, RENT-ROLL, RYOTS AND PUTTAHS, &C.—The accompanying Census and other quinquennial returns Nos. 15 to 20 have been prepared in accordance with the instructions contained in the Board's Standing Circular of the 19th March 1862, No. 1,846.

Population of Fasli 1266...		13,39,374
Deduct		
Population of Villages transferred to Madura... ...		42,413
Remaining		12,96,961
Add		
Population of Villages received from Madura... ...		21,227
		13,18,188
	Fasli 1271...	13,70,221
	Increase...	52,033

STATEMENT No. 17.—The new Census taken on the 1st May 1862, the day fixed by the Board, and which is considered to be tolerably correct, shows an increase in population of 52,033 over Fasli 1266 as shewn in the margin, the District not having been seriously visited with epidemic disease for some time.

	Tilling Cattle.	Cows.	She Buffaloes.	Sheep.
As per Statement of Fasli 1266.....	1,88,013	1,39,770	65,041	6,69,319
Deduct number of Cattle belonging to the villages transferred to Madura..	12,347	9,244	4,184	40,963
Remaining....	1,75,666	1,30,526	60,857	6,28,356
Add number of Cattle belonging to the villages received from Madura.....	3,228	2,149	2,252	14,591
Total..	1,78,894	1,32,675	63,109	6,42,947
As per Statement of Fasli 1271..	1,85,414	1,26,982	51,930	7,03,784
Increase...	6,520	..	..	50,737
Decrease..	..	5,693	11,179	...

56. STATEMENT No. 16.—From the Statement given in the margin, it will be seen that there has been a decrease of 10,352 in the number of cattle except sheep, which is owing to the prevalence of murrain and to the Ryots not having renewed their stock of cattle in consequence of high prices. The increase of 50,737 under the head of sheep is owing to there not having been excessive rain during the past few years.

New wells as per Statement of Fasli 1266	4,603
Deduct	
New wells in the villages transferred to Madura..	0
Remaining.....	4,603
Add	
New wells in the villages received from Madura. ..	168
Total..	4,771
Fasli 1271..	7,311
Increase..	2,540

57. From the Statement given in the margin it will be observed that there has been an increase of 2,540 in the number of new wells over that given in the last quinquennial Statement, which is owing to the important rule that has been in operation for the last few years, under which wells sunk by means of private capital are exempt from additional tax.

58. AN ABSTRACT STATEMENT SHEWING THE TOTAL BERIZ OF THE DISTRICT FOR FASLI 1271 IN COMPARISON WITH THE BERIZ OF LAST FASLI AND OF THE FIVE YEARS PRECEDING.—From the Statement No. 12 given in paragraph 46 of this Report, and from the subjoined Statement it will be seen that the total revenue of the District for Fasli 1271 amounts to Rupees 39,03,095-3-9 showing the highest years' revenue on record since the province came under the British rule.

Fasli.	Total amount of Beriz of the District. RS.	A.	P.
1266.....	30,00,246	0	3
1267.....	33,88,352	10	6
1268.....	37,99,078	13	0
1269.....	32,96,419	4	2
1270.....	35,88,171	13	11
Total...	1,70,72,268	9	10

Average of five years...	34,14,453	11	7
Fasli 1271...	39,03,095	3	9
Increase over last Fasli 1270...	3,14,923	5	10
Increase over the previous five years' average...	4,88,641	8	2

This gratifying result is owing to an increase under each head of revenue. The largest increase is in Land Revenue, Salt, and Stamps, consequent on increased cultivation, higher price of salt, and the working of the Stamp Act XXXVI of 1860.

(Signed) J. SILVER,

TENKASY, 15*th September* 1862. *Collector.*

TABLE OF CONTENTS.

WITH THE PARAGRAPHS IN WHICH THE SEVERAL SUBJECTS ARE TREATED.

		Paras.
1.	Stations at which the Settlement was made...	2
2.	Variation in the number and tenure of villages...	3 to 5
3.	Introduction of Permanent Puttahs...	6
4.	Season and sanitary state of the District.	7 to 13
5.	Prices of grain.....	14
6.	Ryots' holdings...	15
7.	Actual cultivation...	16 to 23
8.	Waste charged and remitted...	24 to 26
9.	Particulars of remissions...	27 to 29
10.	Particulars of Sundry Items...	30
11.	Extent of land cultivated with special products as Sugar-cane, &c...	31 to 34
12.	An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.	35 to 37
13.	Extra Sources of Revenue...	38 to 43
14.	Remarks on Extra Revenue and Interest Account.	44
15.	Demand of Land and Extra sources of Revenue...	45
16.	Demand, Collection, and Balance of all Sources of Current revenue.	46
17.	Demand, Collection, and Balance of arrears...	47
18.	Recommendation in regard to the irrecoverable arrears for remission, &c.	48
19.	Wastage of Salt...	49
20.	Extent to which coercive process was employed in the collection of revenue	50
21.	Charges...	51
22.	Working of new system of Village and Taluk Accounts...	52
23.	A brief reference to the Register of Lands acquired by Public servants.	53
24.	Remarks on the conduct of the Subordinate Officers...	54
25.	Remarks regarding the General Statistics, as amount of Agricultural Stock, Population, Rent-Roll, Ryots, and Puttahs, &c...	55 to 57
26.	An Abstract Statement showing the total Beriz of the District for Fasli 1271 in comparison with the Beriz of last Fasli and of the five years preceding	58

SUB-COLLECTORATE.

1. I have the honor to submit the usual report upon the Settlement of the Sub-division for Fasli 1271, and to forward the Statements numbered from 1 to 15 prepared according to the prescribed forms.

2. The Settlement was commenced by me on the 30th April and concluded on the 31st May at the stations shewn in Statement No. 1. Each of the three Taluks of Tenkasi, Ambasamudrum and Nanganeri, which form the Sub-division was settled within its own limits.

Statement No. I.

Taluks.	Stations where the Jummah-bundy was made.	Period occupied for the Settlement of each Taluk.
1	2	3
Tenkasi	Nannagarum	4 days.
Ambasamudrum	Ambasamudrum... ...	4 days.
Nanganeri	Nanganeri	3 days.

3. As shewn in Statement No. 2, there was no variation in number and tenures of villages in the Sub-division between the past and preceding Faslis.

Statement No. 2.

Description of Villages.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
1	2	3	4	5
Ryotwar	383	383	.....	....
Pottom	12	12	.....	.....
Poroppoo	2	2	....	....
Punja	5	5	.....	.....
Shrotriem	12	12	.....	.....
Inam	23	23	.....	.....
Total.....	437	437	.....	.....

4. Statement No. 3 exhibits the number of "Puttahs renewed" and the number of perma-"nent Puttahs." Under the head of "Permanent Puttahs" are entered together with those which remained entirely unchanged, those which were very slightly altered, while the Head of "Puttahs renewed" includes all those which were issued afresh owing to transfer of holdings, the ecessity of making marked alterations in them or the non-existence of old Puttahs.

Statement No. 3.

Taluks.	Number of Permanent Puttahs.	Number of Puttahs renewed.	Total.
1	2	3	4
Ambasamudrum	9,282	4,162	13,444
Tencausey	2,038	4,351	6,389
Nanganeri	2,077	9,156	11,233
Total.....	13,397	17,669	31,066

5. The season was very favorable for the Car cultivation. The south-west monsoon commenced early in May; there were seasonable rains from May to September in the hills above Papanassum and Courtallum in which the two rivers Tambrapurney and Chittaur rise; considerable freshes in consequence occurred in those rivers, and the cultivation dependent on them was proportionately increased, while the crops were remarkably good. In the southern portion of the Sub-division however where there are many rain fed tanks, a smaller quantity of rain fell. On the whole however an increase of 13,678 acres in the Car cultivation is observable as compared with last Fasli.

6. The Peshanum season unfortunately was not so prosperous. The fall of rain was very scanty at the commencement of the north-east monsoon, particularly in the northern portions of the Sub-division, and at one time fears were entertained of the almost total loss of crops. Providentially however rain set in at the commencement of January, just in time to save the cultivation, although not to prevent a short yield. In spite of this, however, the cultivation returns show an increase of 4,486 acres over last Fasli.

7. The Punjah cultivation of the Fasli under report exceeded that of Fasli 1270 by 10,002 acres, but owing to the failure of rain as mentioned in the preceding paragraph they yielded a bad return.

8. The sanitary condition of the Sub-division was on the whole good, though fever and murrain occurred to a slight extent in the south.

9. The vaccination returns show a net decrease of seven persons as compared with the preceding Fasli. The decrease has occurred in the Taluk of Nanganeri, while the other two Taluks of Ambasamudrum and Tencausey show an increase of 41 individuals. I am however by no means satisfied with vaccine operations; whenever I have been to the Taluks and called upon the vaccinators to produce before me some of the children recently vaccinated, they invariably state that their operations have been carried on in villages at some distance from where my camp may have been. I am however giving my attention to it and hope to effect an improvement in this important matter.

10. Statement No. 4 shows an increase of 18,163 acres in the wet cultivation, while the failure of crops which last year amounted to 1,299 acres is this year only 12 acres.

Statement No. 4.

	Sources of Irrigation.	Extent of cultivation.				Failure of crops.			
		Fasli 1270.	Fasli 1271.	Increase.	Decrease.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	1	2	3	4	5	6	7	8	9
		Acres.	Acres.	Acres.	A.	A.	A.	A.	A.
Car.	Tambrapurney...	11,244	11,358	114	...	...	...	...	...
Car.	Minor rivers	10,068	21,545	11,477	...	1,299	2	...	1,297
Car.	Rain fed tanks	789	2,876	2,087	...	...	...	...	...
Car.	Total...	22,101	35,779	13,678	...	1,299	2	...	1,297
Peshanum	Tambrapurney...	13,134	13,315	181	...	..	...	...	...
Peshanum	Minor rivers...	36,885	39,805	2,920	...	...	...	...	...
Peshanum	Rain fed tanks	10,680	12,064	1,384	...	...	10	10	...
Peshanum	Total...	60,699	65,184	4,485	...	...	10	10	...
Total.	Tambrapurney...	24,378	24,673	295	...	...	...	...	...
Total.	Minor rivers	46,953	61,350	14,397	...	1,299	2	...	1,297
Total.	Rain fed tanks	11,469	14,940	3,471	...	...	10	10	...
Total.	Total...	82,800	1,00,963	18,163	...	1,299	12	...	1,287

11. The subjoined Statement No. 5 shows the commutation and selling prices of grain during the past Fasli.

Statement No. 5.

Taluq.	Commutation price converted to Rupees and Madras Garce of 3,200 measures of 120 Rupees weight		Merchants' wholesale prices in Fasli 1271.							
			Paddy.		Dry grain.					
	Wet land.	Dry land.	1st sort.	2nd sort.	Cholum or Jonnaloo.	Cumboo or Suffaloo.	Horse gram.	Raggy.	Varagoo.
1	2	3	4	5	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fasli 1271...	74 1 5	... ...	151 10 7	151 11 2	171 8 7	184 15 5	283 7 11	191 3 11	90 0 0

12. In this Statement the merchants' wholesale prices have been calculated on an average of the current selling prices in each Taluk during a period of 12 months.

13. The rise in price of horse gram is owing to the small quantity cultivated while the favorable character of the season has caused a falling off in the price of the other dry grains and of paddy in the year under report.

14. The total extent of land cultivated is exhibited in Statement No. 6, and compared with that of last year shews an increase of 16,858 Acres, bearing an assessment of Rupees 1,13,573-7-1. This increase is to be attributed to the favorable character of the year under report.

Statement No. 6.

Items.		Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
1		2			3			4			5		
		Acres.			Acres.			Acres.			As.		
Ryotwar.	Car... ...	20,250	0	0	32,947	0	0	12,697	0	0	...	...	...
	Peshanum ...	56,077	0	0	60,267	0	0	4,190	0	0	...	...	...
	Total...	76,327	0	0	93,214	0	0	16,887	0	0	...	...	...
	1st crop ...	54,325	0	0	60,508	0	0	6,183	0	0	...	...	...
	2nd crop ...	22,002	0	0	32,706	0	0	10,704	0	0	...	...	...
Total Melwarem in grain Cottahs		2,37,641	6	4¼	2,70,685	20	5½	33,044	14	1¼	...	...	...
Price per Grain Cottah ...		2	9	11 61/64	2	10	10 6/64	.....	...	...	...	...	...
Beriz thereof, Rupees ...		6,23,760	7	2	7,24,776	7	11	1,01,016	0	9		...	...
Pottom.	Car... ...	1,612	0	0	2,471	0	0	859	0	0	...	...	...
	Peshanum ...	3,794	0	0	4,073	0	0	279	0	0	...	...	...
	Total...	5,406	0	0	6,544	0	0	1,138	0	0	...	...	...
	1st crop ...	4,205	0	0	4,719	0	0	514	0	0	...	...	...
	2nd crop ...	1,201	0	0	1,825	0	0	624	0	0	...	...	...
Toal Melwarem in Grain Cottahs		9,172	9	4⅝	11,196	19	7½	2,024	10	2⅞	...	...	...
Price per Grain Cottah, Rs.		2	9	9/64	2	9	9 13/64	.....	...	...	...	...	...
Beriz thereof, Rupees ...		23,511	3	7	29,228	6	3	5,717	2	8	...	...	...
Porooppoo.	Car... ...	239	0	0	361	0	0	122	0	0	...	...	...
	Peshanum ...	828	0	0	844	0	0	16	0	0	...	...	...
	Total...	1,067	0	0	1,205	0	0	138	0	0	...	...	..
	1st crop ...	841	0	0	916	0	0	75	0	0	...	...	...
	2nd crop ...	226	0	0	289	0	0	63	0	0	...	...	...
Beriz thereof, Rupees		2,829	9	9	3,306	13	10	477	4	1	...	...	...
Total extent of Nunjah cultivation.	1st crop ...	59,371	0	0	66,143	0	0	6,772	0	0	...	..	...
	2nd crop ...	23,429	0	0	34,820	0	0	11,391	0	0	...	...	...
	Total...	82,800	0	0	1,00,963	0	0	18,163	0	0	...	...	...
Beriz thereof, Rupees		6,50,101	4	6	7,57,311	12	0	1,07,210	7	6	...	...	...
Punjah	Number of Acres cultivated ...	1,49,827	0	0	1,59,829	0	0	10,002	0	0	...	...	...
	Beriz thereof, Rupees	69,097	0	5	74,931	0	9	5,834	0	4	...	...	...

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
1	2	3	4	5
Bagayet. Number of Acres cultivated... ...	Acres. 2,681 0 0	Acres. 2,765 0 0	Acres. 84 0 0	A. ... ...
Beriz thereof, Rupees.	9,895 5 0	10,424 4 3	528 15 3	... ...
Total land cultivated wet, dry, and garden 1st crop Acres...	2,11,879 0 0	2,28,737 0 0	16,858 0 0	... ...
Total amount of Beriz, Rs...	7,29,093 9 11	8,42,667 1 0	1,13,573 7 1	... ...

15. Statement No. 7 exhibits the waste charged and remitted in Fasli 1271 as compared with Fasli 1270. The extent of waste charged is 1,28,595 acres; of this 6,519 acres come under the head of Moochilca waste or lands for which when Dhurkast was made, or repairs were executed, the owners agreed to pay the Teerwah whether they cultivated them or not: 76,059 acres are portions of fields left waste which were not therefore entitled to remission, and "Nattangal" or seed beds which were charged with Teervah in accordance with the Board's Proceedings of the 8th August 1859; 42,602 acres are Puttah lands left waste through the Ryots' own negligence: and 3,415 acres are lands for which the signature of the Ryots was obtained in the B Register at a date which gave them sufficient time for cultivating, and for irrigating which water was not wanting.

16. The waste remitted was 68,964 acres: of these 3,758 acres were Puttah lands for which no irrigation or rain water was available, and 65,206 acres were lands newly brought into the B Register for which signatures were not obtained from the Ryots until after the latest date for commencing cultivation. The total extent of waste charged and remitted is thus 1,97,559 acres. The increase of 61,569 acres bearing an assessment of Rupees 32,390-13-7 is due entirely to the remissions granted on the B Register.

Statement No. 7.

Items.		Fasli 1270. Land.	Fasli 1270. Assessment.	Fasli 1271. Land.	Fasli 1271. Assessment.	Comparison. Increase. Land.	Increase. Assessment.	Decrease. Land.	Decrease. Assessment.
1		2	3	4	5	6	7	8	9
		Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
1. Zabitah Cowle	Wet ...	30	188 11 5	15	92 7 6	.....	....	15	96 3 11
	Dry ...	1,461	1,412 13 0	1,461	1,412 13 0	.....	....	...	... ...
	Total...	1,491	1,601 8 5	1,476	1,505 4 6	.....	....	15	96 3 11
2. Land taken up but left waste either by proprietors or Durkhastdars under Moochilcas executed by them.	Wet ...	1,247	7,815 12 2	1,293	7,780 0 8	46	....	...	35 11 6
	Dry ...	3,865	1,653 1 6	3,498	1,508 11 7	.....	....	367	144 5 11
	Garden...	3	5 11 7	.....	....	.....	....	3	5 11 7
	Total...	5,115	9,474 9 3	4,791	9,288 12 3	.....	....	324	185 13 0
3. Do. do. by proprietors on which they agreed to pay assessment on condition of their tanks being repaired		298	1,377 6 6	252	1,240 5 11	.....	....	46	137 0 7
4. Nattangal (seed beds)		157	1,450 11 0	62	616 11 1	.....	....	95	833 15 11
5. Entire fields not cultivated (Puttah lands)	Wet ...	3,506	24,707 4 2	1,734	12,326 6 5	.....	....	1,772	12,380 13 9
	Dry ...	36,138	15,332 5 8	40,579	16,131 11 6	4,441	799 5 10	...	... ...
	Garden...	423	840 5 5	289	888 15 1	.....	48 9 8	134	... ...
	Total...	40,067	40,879 15 3	42,602	29,347 1 0	2,535	....	...	11,532 14 3
Waste charged. 6. Shamlat bunger or portions of fields not cultivated (Puttah lands)	Wet ...	666	4,150 1 9	757	4,681 2 11	91	531 1 2	...	... ...
	Dry ...	15,925	6,185 7 0	23,752	8,835 7 6	7,827	2,650 0 6	...	... ...
	Garden...	242	557 2 9	278	680 14 9	36	123 12 0	...	... ...
	Total...	16,833	10,892 11 6	24,787	14,197 9 2	7,954	3,304 13 8	...	... ...

Waste charged.	7. Land ploughed but not sown (Chickadpooldy)	Wet ...	194	1,652	7	3	.....	....	.....	....	194	1,652	7	3
		Dry ...	185	51	4	7	.....	....	.....	....	185	51	4	7
		Total...	379	1,703	11	10	.....	....	.....	....	379	1,703	11	10
	8. Entire fields not cultivated (lands newly brought under the B Register)	Wet ...	...	....			293	1,121	10	5	293	1,121	10	5	...	... ...
		Dry ...	...	....			3,100	1,724	7	0	3,100	1,724	7	0	...	.. .. ..
		Garden...	...	....			22	44	9	4	22	44	9	4	...	... ...
		Total...	...	....			3,415	2,890	10	9	3,415	2,890	10	9	...	... ...
	9. Portions of fields not cultivated appertaining to B Register... ...	Wet ..	...	....			1,039	6,598	7	2	1,039	6,598	7	2	...	... ...
		Dry ...	...	....			49,896	19,319	12	8	49,896	19,319	12	8	...	... ...
		Garden...	...	....			275	438	13	10	275	438	13	10	...	... ...
		Total...	...	....			51,210	26,357	1	8	51,210	26,357	1	8	...	... ...
	Total	Wet ...	6,098	41,342	6	3	5,445	34,457	4	1	.....	... ...			653	6,885	2	2
		Dry ...	57,574	24,634	15	9	1,22,286	48,932	15	3	64,712	24,297	15	6	...	... ...
		Garden...	668	1,403	3	9	864	2,053	5	0	196	650	1	3	...	... ...
		Total...	64,340	67,380	9	9	1,28,595	85,443	8	4	64,255	18,062	14	7	...	... ...
	10. Garden land uncultivated by submersion of water		2	3	14	8	.....	....	.....	... ...	2	3	14	8		
	11. Entire fields not cultivated (Puttah lands)	Wet ...	3,762	32,274	0	8	561	4,200	12	11	.....	....			3,198	28,073	3	9
		Dry ...	3,506	2,636	5	0	3,194	1,754	7	4	.....	....			312	881	13	8
		Garden..	...	....			.....	....			.....	....			...	... ...		
		Total...	7,268	34,910	5	8	3,758	5,955	4	3	.....	....			3,510	28,955	1	5
	12. Do. appertaining to B Register...	Wet ...	...	....			5,194	39,309	5	6	5,194	39,309	5	6	...	... ...		
		Dry ...	...	....			59,583	22,417	8	0	59,583	22,417	8	0	...	... ...		
		Garden...	...	....			429	772	9	5	429	772	9	5	...	... ...		
		Total...	...	....			65,206	62,499	6	11	65,206	62,499	6	11	...	... ...		

Statement No. 7.—(*Concluded.*)

Items.		Fasli 1270.				Fasli 1271.				Comparison.							
										Increase.				Decrease.			
		Land.	Assessment.			Land.	Assessment.			Land.	Assessment.			Land.	Assessment.		
1		2	3			4	5			6	7			8	9		
		Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.
Waste remitted.	13. Lands on Maramut Mocchilcas as explained above in No. 3	126	1,149	9	3	.....	....			.....	....			126	1,149	9	3
	Total... ... ... Wet ...	3,888	33,423	9	11	5,758	43,510	2	5	1,870	10,086	8	6	...	...	...	...
	Dry ...	3,506	2,636	5	0	62,777	24,171	15	4	59,271	21,535	10	4	...	...	...	...
	Garden...	2	3	14	8	429	72	9	5	427	768	10	9	...	...	...	...
	Total...	7,396	36,063	13	7	68,964	68,454	11	2	61,568	32,390	13	7	...	...	...	...
	Total charged and remitted... Wet ...	9,986	74,766	0	2	11,203	77,967	6	6	1,217	3,201	6	4	...	...	...	...
	Dry ...	61,080	27,271	4	9	1,85,063	73,104	14	7	1,23,983	45,833	9	10	...	...	...	...
	Garden...	670	1,407	2	5	1,293	2,825	14	5	623	1,418	12	0	...	...	...	...
	Total...	71,736	1,03,444	7	4	1,97,559	1,53,898	3	6	1,25,823	50,453	12	2	...	...	...	...
	Particulars .. .. 1st crop.	70,772	....			1,97,043	....			.....	....			...	...	...	...
	2nd „	964	....			516	....			.....	....			...	...	...	...

17. Statement No. 8 exhibits the extent of cultivation in Ryotwar villages as compared with Fasli 1270 and shews an increase of 18,173 acres with an assessment of Rupees 1,04,823-15-11.

Statement No. 8.

Fasli.	Extent of cultivation.			Melwarum.	Settled price per Grain Cottah.	Beriz.
	1st crop.	2nd crop	Total.			
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Acres.	RS. A. P.	RS. A. P.
1270..	62,603	22,892	85,495	265,110	2 9 11 2/3/4	6,95,022 2 4
1271	70,468	33,200	103,668	304,301	2 10 10 3/4	7,99,846 2 3
Increase... ...	7,865	10,308	18,173	39,191	... .	1,04,823 15 11

18. The extent of cultivation in Pottom villages, as compared with the preceding Fasli, is shewn in Statement No. 9. In this there is an increase of 954 acres and Rupees 4,715-8-7 assessment.

Statement No. 9.

Fasli.	Extent of cultivation.			Melwarum.	Settled price per Grain Cottah.	Beriz.
	1st crop.	2nd crop.	Total.			
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	G. C.	RS. A. P.	RS. A. P.
1270	4,797	1,234	6,031	10,336	2 9 0 4/5/4	26,523 7 3
1271...	5,153	1,832	6,985	11,960	2 9 9 1/1/4	31,238 15 10
Increase...	356	598	954	1,624	... ...	4,715 8 7

19. In Poroopoo villages there is an increase of 253 acres and Rupees 872-5-4 as shewn in Statement No. 10.

Fasli.	Extent of cultivation.			Beriz.
	1st crop.	2nd crop.	Total.	
1	2	3	4	5
	Acres.	Acres.	Acres.	RS. A. P.
1270	1,031	229	1,260	3,321 11 1
1271...	1,209	304	1,513	4,194 0 5
Increase	178	75	253	872 5 4

20. The total extent of Poonja cultivation is given in Statement No. 11 which shews an increase of 1,33,985 acres, and Rupees 51,667-10-2.

Statement No. 11.

Fasli.	Extent of cultivation.	Beriz.		
1	2	3		
	Acres.	Rs.	A.	P.
1270...	2,10,907	96,368	5	2
1271	3,44,892	1,48,035	15	4
Increase.	1,33,985	51,667	10	2

21. The extent of garden cultivation shews an increase of 745 acres and Rupees 1,947-11-3 as exhibited in Statement No. 12.

Statement No. 12.

Fasli.	Extent of cultivation.	Beriz.		
1	2	3		
	Acres.	Rs.	A.	P.
1270	3,313	11,302	7	5
1271...	4,058	13,250	2	8
Increase	745	1,947	11	3

22. The total Ayen Land Revenue is given in Statement No. 13, and shews a net increase after deducting remissions and adding Sundry Sources of Revenue of Rupees 1,38,365. This increase is owing to increased extent of cultivation owing to the favorableness of the year.

Statement No. 13.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
1	2			3			4			5		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Wet...	7,24,867	4	8	8,35,279	2	6	1,10,411	13	10	.....	...	...
Dry	96,368	5	2	1,48,035	15	4	51,667	10	2	.....	...	...
Garden	11,302	7	5	13,250	2	8	1,947	11	3	.....	...	...
Total...	8,38,538	1	3	9,96,565	4	6	1,64,027	3	3	.....	...	...
Deduct remissions ...	85,799	15	5	1,09,665	14	9	23.865	15	4	.....	...	...
Remaining	7,46,738	1	10	8,86,899	5	9	1,40,161	3	11	.....	...	...
Add Sundry Sources ..	47,557	0	3	45,760	15	7	.....	...	...	1,796	0	8
Total....	7,94,295	2	1	9,32,660	5	4	1,38,365	3	3	.....	...	...

23. The remissions granted amount to Rupees 1,20,082-5-1, being Rupees 24,001-5-5 more than were granted in the preceding year. The particulars are given in Statement No. 14, and I proceed to offer a few remarks on the different items. There is a decrease of remissions on "Shavy," or "withered crops," "entire fields left waste" and lands coming under the head of "Maramut Moochilka," which is owing to the favorable character of the season. Owing to the progressive increase of Teerwah on Cowles there is a decrease observable also under the head of Cowle lands left waste. The increase to be noticed under the heads of Nunjah land on high level; Chaturbagum and lands held on favorable assessment, and Mahajanum is to be attributed to extended cultivation. Under the head of "Tripany fund" no remission appears, as lands have now been given in lieu of money payments. The increase under the head of topes is owing to some lands having been brought under assessment whereby the tree tax for the trees situated on them was done away with and also under this head and that of Palmirahs, the excess of remission has varied only with the excess of Beriz. The trifling decrease in quit-rent, and Oodencaud does not call for any remarks. It will thus be observed that the chief item which causes the increase of remissions is the land brought into the B Register, and for which the signatures of the Ryots were not taken in time to allow of the lands being cultivated afterwards.

Statement No. 14.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
OCCASIONAL.												
1. Shavy withered crop... ...	11,474	1	1	136	15	4	...	...	...	11,337	1	9
2. Cowle for waste land	1,523	13	8	978	4	6	...	...	...	545	9	2
3. Remission of ½ Teerwah on high level Nunjah land... ...	2,206	2	7	2,534	4	5	328	1	10	...	...	...
4. Do. on entire fields left waste from want of water	34,910	5	8	5,955	4	3	...	...	...	28,955	1	5
5. Do. on do. left waste owing to the lateness of the season at which the Ryots' signatures were obtained to B Register...	...	...	...	62,499	6	11	62,499	6	11	...	...	...
6. Do. on land left waste by submersion of water... ...	3	14	8	.....	...	...	...	...	...	3	14	8
7. Do. on do. taken on Maramut Moochilka	1,149	9	3	.....	...	...	...	...	...	1,149	9	3
Total...	51,267	14	11	72,104	3	5	20,836	4	6	...	...	...
CUSTOMARY.												
8. Chaturbagum, Punchemhissa, &c., Reyayet...	32,070	8	0	35,947	4	10	3,876	12	10	...	...	...
9. Remission of ¼ assessment on Mahajanum's own cultivation..	804	6	0	1,614	6	6	810	0	6	...	...	..
10. Do. of Tripany fund... ...	1,657	2	6	.....	...	...	...	...	..	1,657	2	6
Total...	34,532	0	6	37,561	11	4	3,029	10	10	...	...	...
Grand Total...	85,799	15	5	1,09,665	14	9	23,865	15	4	...	...	...
MISCELLANEOUS.												
11. Tope	1,768	0	0	1,806	10	5	38	10	5	...	...	..
12. Tadbund or Palmyrahs	8,478	6	5	8,579	13	6	101	7	1	...	...	...
13. Dessacavul Jodi, &c., on detach-Inam lands	0	8	0	0	8	0	...	...	...	...	...	...
14. Quit rent	23	7	6	18	14	2	..	...	...	4	9	4
15. Odencaud or thorn bushes ...	10	10	4	10	8	3	...	...	...	0	2	1
Total...	10,281	0	3	10,416	6	4	135	6	1	...	...	...
Grand Total...	96,080	15	8	1,20,082	5	1	24,001	5	5	...	...	...

24. Statement No. 15 shows the sundry items of revenue added to the settlement. There is a net decrease of Rupees 1,796-0-8. A decrease of Rupees 2,869-15-0 comes under the heads of Reed rent, Fish rent, and Timber. This decrease is merely nominal, as the collections under those heads during the Fasli under report have, according to instructions received recently from the Board of Revenue, been carried to the head of Sayer or Extra Revenue in Statement No. 16. The increase is under the heads of Tope, Palmyrahs, Dessacavul Jodi, Quit-rent, and Oodencaud or thorn trees and amount to Rupees 1,209-4-5. The chief item is Palmyrahs which is owing to the trees having come under a higher rate of assessment.

Statement No. 15.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.
1. Tope	8,577	3	1	8,645	12	7	68	9	6	...	...	...
2. Tadbund or Palmirahs	42,678	9	4	43,735	0	9	1,056	7	5	...	...	...
3. Desacavul Jodi, &c., on detached Inam lands	453	3	3	466	13	10	13	10	7	...	...	...
4. Reed rent	261	5	0	...	...	...	...	...	...	261	5	0
5. Chillara Cutgutta	824	4	1	824	4	1	...	...	...	...	...	...
6. Fish rent	3,077	8	5	647	1	1	...	...	...	2,430	7	4
7. Timber trees	178	2	8	...	...	...	...	...	...	178	2	8
8. Quit-rent...	1,199	12	1	1,268	3	3	68	7	2	...	...	...
9. Oodencaud or thorn bushes ...	175	6	5	177	8	2	2	1	9	...	...	...
10. Company's grant...	20	11	3	20	11	3	...	...	...	...	...	...
11. New boundary attached to Shencottah	391	14	11	391	14	11	...	...	...	...	...	...
Total...	57,838	0	6	56,177	5	11	...	...	..	1,660	10	7
Amount of deductions...	10,281	0	3	10,416	6	4	135	6	1	...	...	...
Remainder...	47,557	0	3	45,760	15	7	...	...	...	1,796	0	8

25. The final abolition of the Moturpha tax by Act II of 1862 has caused a loss of Rupees 30,544-15-6.

26. The total settled revenue from all sources for Fasli 1271, as compared with Fasli 1270, is given in Statement No. 16. The increase and decrease observable has already been commented upon.

Statement No. 16.

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
1	2			3			4			5		
	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P.
Ayen Land Revenue... ...	7,94,295	2	1	9,32,660	5	4	1,38,365	3	3	...	..	...
Cuttoogootah and Shrotriem...	6,552	6	10	6,552	6	10	.....	...	...	...	...	...
Total...	8,00,847	8	11	9,39,212	12	2	1,38,365	3	3	...	...	...
Moturpha	30,544	15	6	.....	...	...	.....	...	...	30,544	15	6
Sayer or Extra Revenue ...	55	2	0	3,320	3	8	3,265	1	8	...	...	...
Miscellaneous	136	3	11	90	7	9	.....	...	...	45	12	2
Total...	8,31,583	14	4	9,42,623	7	7	1,11,039	9	3	...	...	...

27. In Statement No. 17 is shown the Demand, Collection, and Balance of the whole revenue from Land and Sundry Sources as it stood at the close of Fasli 1271.

Statement No. 17.

Taluks.	Demand of Fasli 1271.			Collections within the Fasli.			Centage.	Balance at the close of the Fasli.			Centage.
1	2			3			4	5			6
	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	
Ambasamudrum	3,96,792	8	8	3,93,398	1	6	99 9/64	3,394	7	2	55/64
Nanganeri	3,81,266	15	0	2,99,162	5	3	78 30/64	82,104	9	9	21 34/64
Tenkasi	1,64,563	15	11	1,40,081	5	7	85 8/64	24,482	10	4	14 56/64
Total...	9,42,623	7	7	8,32,641	12	4	88 21/64	1,09,981	11	3	11 43/64

28. Of the Balance exhibited in this Statement, Rupees 1,06,808-2-9 have since been collected, viz., in Ambasamudrum, Rupees 3,364-0-7, in Nanganeri Rupees 79,435-12-4, and in Tenkasi Rupees 24,008-5-10, leaving their respective balances Rupees 30-6-7, Rupees 2,668-13-5, and Rupees 474-4-6, which I trust will speedily be recovered.

29. The Tahsildar of Nanganeri, Allagiri Naick, has shown great zeal in realizing arrears of revenue, which on his taking charge of the Taluk in June amounted to no less than Rupees 1,06,499-15-3.

30. During my Jummabundy tour I examined the accounts kept by the Curnums particularly the A and B Registers, and had reason to be satisfied with them. I also made inquiries from the people as to the working of the rules for the preservation of jungles, and from what I could learn no alteration appears to be desired by them or to be needed.

31. I have more reason to be satisfied with my subordinate officers than last year. Harryram, the Tahsildar of Ambasamudrum, still continues to give satisfaction and Allaghiri Naick Tahsildar of Nanganeri, to which Taluk he was promoted only lately, is doing well. The former Tahsildar of Nanganeri was dismissed under orders of the Board of Revenue, in April and previous to Allaghiri Naick's arrival in June the work was conducted by the Taluk Serishtadar Soobramania Pillai, who gave me much satisfaction in exerting himself to complete the Jummahbundy preparations and also made very good arrangements for procuring necessary supplies for H. M.'s 17th Regiment N. I., on its way to Quilon. Tahsildars have now however as much work as

they can possibly manage with due care; their ranges have in some instances been doubled: and when the Maramut shall be added to their work it will be almost impossible for them to properly supervise all they have to do. The great want is a Sub-Magistrate who should have nothing but Magisterial work to attend to: this would relieve the Tahsildars of a great deal of work, and work which takes them from place to place and occupies much of their time to the entire exclusion of all other work, as when trying a Criminal case they are bound to give their undivided attention to it. My Serishtadar, Veerabadra Pillai continues to give me much satisfaction.

PALAMCOTTAH,
8th September 1862.

(Signed) F. M. KINDERSLEY,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

COIMBATORE.

1. I have the honor to submit the usual Statements connected with the Settlement and Collection of the Revenues of this District for Fasli 1271.

2. The settlement was commenced in January 1862 with the Suttimungalum, and completed on the 17th July with the Caroor Taluk, in which the Jamabundy of one village was delayed until that date on account of the necessary measurement of some lands.—*Vide* paragraph 2 of the Acting Sub-Collector's report dated 26th August 1862, No. 83.

3. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Of the three Taluks belonging to the Collector's Division, Mr. Thomas completed the settlement of the Neilgherry Taluk, and Mr. Carr, the Acting Sub-Collector, who was in temporary charge of the District, was engaged in that of Coimbatore when I arrived. I thought it best to leave its completion to him, and this was accordingly done. The Settlement of Perindoray Taluk I myself carried out. The entire settlement of the three Taluks forming the Sub-division, with the exception of one village in Caroor Taluk, and the Andiputty estate which were completed by Mr. St. Clair, was conducted by Mr. Carr, the Acting Sub-Collector. Of the Head Assistant Collector's charge, two Taluks were settled by Mr. Irvine, but before he could proceed to the third (Colligal) he was obliged to leave the District on sick leave for England, and as I was unable to make any better arrangement, I was obliged to send Cooppa Row, the Treasury Deputy Collector, to that Taluk; Mr. Walker, my Junior Assistant, taking charge of his duties in the interim. Of the two Taluks comprising the General Deputy Collector's charge, the settlement of half of Pulladum, or of such villages as belonged to the former Cheyoor Taluk, now incorporated with Pulladum, was made by Davasikamony Pillay, who, before commencing the other half, left the District on sick leave, and Narrain Row, the Acting Deputy Collector, completed the unfinished portion of that Taluk as well as Pollachy Taluk. A Memorandum of the places where the settlement was made and Puttahs distributed by the several Officers is annexed:—

Names of Officers.	Taluks.	Places where Settlement was made.	Places where Puttahs were given.
F. C. Carr, Esq., Acting Sub-Collector... ...	Coimbatore..... ...	Coimbatore... ...	Coimbatore.
P. Grant, Esq., Collector	Perindoray... ...	Perindoray... ...	Perindoray.
E. B. Thomas, Esq., Collector...	Neilgherry... ...	Ootacamund. ...	Ootacamund.
F. C. Carr, Esq., Acting Sub-Collector... ...	Dharapoorum... ... Oodoomalapettah.....	Dharapoorum and Kongiem. ... Oodoomalapettah..	Dharapoorum and Kongiem. Oodoomalapettah.
Do., and J. C. St. Clair., Esq... ...	Caroor...	Caroor and Aravacoorchy. ...	Caroor and Aravacoorchy.
O. B. Irvine, Esq., Acting Head Assistant Collector... ...	Suttimungalum. ...	Suttimungalum...	Suttimungalum, Gopichettypolliem, Cooroomundoor and Cottamungalum.
Do.	Bhowany... ...	Bhowany. ...	Bhowany, Andioor and Nerinjeepett.
Cooppa Row, Deputy Collector..... ...	Colligal...	Colligal.... ...	Colligal.
Davasikamony Pillay, Deputy Collector, and Narrain Row, Acting Deputy Collector ...	Pulladum... ...	Pulladum and Cheyoor. ...	Pulladum and Cheyoor.
Narrain Row, Acting Deputy Collector. ...	Pullachy... ...	Pullachy ...	Pullachy.

4. II. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS THAT WERE NOT RENEWED. *Paragraphs 4 to 8.*—The variations in the number of villages and hamlets in the year under review are shown in the subjoined Memorandum:—

Tenures.	Cultivated or Deserted.	Number of Villages. Fasli 1270.	Number of Villages. Fasli 1271.	Number of Villages. Increase.	Number of Villages. Decrease.	Number of Hamlets. Fasli 1270.	Number of Hamlets. Fasli 1271.	Number of Hamlets. Increase.	Number of Hamlets. Decrease.	Total. Fasli 1270.	Total. Fasli 1271.	Total. Increase.	Total. Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ryotwar....	Cultivated...	1,503	1,504	3	2	4,890	4,884	12	18	6,393	6,388	15	20
	Deserted... ...	31	30	2	3	...	...	...	...	31	30	2	3
Shrotriem and Jaghire.	Cultivated...	10	10	...	...	11	11	...	...	21	21	...	...
	Deserted... ...	...	...	...	...	...	...	...	...	...	...	...	...
Poliput. ...	Cultivated...	50	50	...	...	113	113	2	2	163	163	2	2
	Deserted... ...	...	...	...	...	...	...	...	...	...	...	...	...
Total.... ...	Cultivated...	1,563	1,564	3	...	5,014	5,008	14	20	6,577	6,572	17	22
	Deserted... ...	31	30	2	3	...	...	...	...	31	30	2	3
	Total...	1,594	1,594	5	5	5,014	5,008	14	20	6,608	6,602	19	25
											Deduct Increase...		19
											Net Decrease...		6

5. Two small villages known as Badagahully and Kempapoorum, above the Gazzlehutty Ghaut in the Suttimungalum Taluk, yielding a revenue of 14 Annas and Rupees 11-12-0 respectively, were abandoned in consequence of the feverish character of the localities; while three villages which were deserted up to last year, have been reclaimed and brought under cultivation; their names and amount of revenue are indicated in the margin. On the whole there is a net increase of one village under the head "Cultivated," and a decrease of one under "Deserted;" 20 hamlets were deserted as being unhealthy, and 14 newly taken up in other localities, thus showing a decrease of six.

Veeryenpocrum in Suttimungalum Taluk..	8	13	5
Cheloovenahully in Colligal Taluk.. ..	16	12	9
Yerrambady.. ..	3	15	11

6. The tenure of the villages remains the same as before, viz., "Ryotwar," which system obtains not only in the Sirkar villages, but also in those held as Poliputs, Shrotriems, and Jaghire.

7. The following Statement shows the number of Puttahs which was issued in the past and previous years, as well as the number which was not renewed in the past year:—

Description.	Total number of Puttahs. Fasli 1270.	Total number of Puttahs. Fasli 1271.	Comparison. Increase.	Comparison. Decrease.	Puttahs not renewed. Puttahs which remained altogether unaltered.	Puttahs not renewed. Modified by additional entries.	Puttahs not renewed. Total.	Renewed or fresh Puttahs issued.	Per centage of Column 9 on Column 3.
1	2	3	4	5	6	7	8	9	10
Land Revenue Puttahs.	2,22,321	2,32,263	9,942	...	79,152	23,992	1,03,144	1,29,119	56
Moturpha do....	56,722	...	...	56,722	...	...	...	...	...
Total...	2,79,043	2,32,263	9,942	56,722	79,152	23,992	1,03,144	1,29,119	56

8. The Board will observe that, as directed in paragraph 2 of their Standing Circular of 7th August 1862, all old Puttahs which remained either altogether unaltered, or were modified only by additional entries, are exhibited under the head "Not renewed," while those only which were issued afresh, are shown under the head "Renewed." In Land Revenue Puttahs there is an increase of 9,942. This is owing chiefly to the occupation of lands by new Ryots. The absence of entries under the head of Moturpha Puttahs for Fasli 1271 is accounted for by the abolition of that tax under Act XVIII of 1861. The number of old Puttahs in which changes were noted down amounts to 23,992, or 21,867 more than in the preceding year, a satisfactory result, and one which holds out the expectation of further increase in future years. The number of fresh Puttahs issued however amounts to 1,20,119, or 56 per cent. of the total number of Puttahs. The issue of so many new Puttahs arose chiefly from the general remissions granted this year for waste and failure of crops (whether entire or partial) in Dry lands, and from the non-production by the Ryots of a large number of the old Puttahs which required modification.

9. III. Season and sanitary state of the District, with the benefits of Vaccination and the extent of its operations. *Paragraphs 9 to 18.*—The Board are aware that the season in the preceding Fasli 1270 was bad. I regret to say that the year under report was still more unfavorable. The early rains in April and May 1861 were very deficient. Both the south-west and north-west monsoons failed to a very great extent, and what rain did fall was partial and unseasonable. The total fall throughout the whole year did not exceed 18$\frac{6}{10}$ inches. The drought prevailed in all the Taluks, but more especially, in those noted in the margin. The Pollachy Taluk, which from its situation within the influence of the south-west monsoon, has hitherto been considered a favored part of the Province, suffered so much from want of rain that many of the wells in it became dry, and water was brought from those fortunate enough to have it, for the use of man and beast. The natural consequence of the state of the season was that much dry land, though not given up, was left uncultivated, whilst that which was sown yielded less than a third of its average crop in some instances, and failed altogether in others. What with a scarcity of produce, accompanied by enhanced prices of food and the cessation of the Railway works, the state of the people was far from satisfactory, and many Ryots were reduced to a very low condition. My predecessor, Mr. Thomas, kept the Board duly informed of these unfavorable circumstances.—*Vide* his letters noted in the margin. On his application a sum of Rupees 21,052 was placed by the District Engineer at the Collector's disposal on the sanction of Government. This sum was apportioned in various sums to the Taluks in which assistance was most required, and the poorer people have been employed in repairing cross-roads and deepening public wells.

Coimbatore.
Pulladum.
Pollachy.
Oodoomalapettah.
Perindoray.
Dharapoorum.

9th January 1862, No. 4
27th Do. „ „ 19
22nd February „ „ 43
27th Do. „ „ 48
13th March „ „ 58
24th April „ „ 96

10. On the fall of the early rains in April and May 1861, the Ryots commenced their agricultural operations in hopes that the subsequent falls of rain would prove bountiful, but such did not turn out to be the case, they were scanty and partial. The south-west monsoon in which, in the months of June, July and August, five inches of rain were usually guaged did not yield more than two inches; whilst the north-east monsoon was generally very light, and in some parts proved almost a total failure. From December 1861 to April 1862 there was no rain to speak of, and the drought was severely felt in all the Taluks, except the Neilgherries, just at the time that the crops were coming to maturity. Thus whilst the dry cultivation failed in many instances, in other cases a short crop only was obtained. The want of rain and consequent distress became the subject of complaint on the part of the Ryots, who were clamorous for remissions. Having a full and personal knowledge of all the localities, and being satisfied from careful inquiries and authentic

reports that their complaints were well grounded, Mr. Thomas made it a rule as a special case for the year under report that the assessment on all dry lands lying waste in a Ryots' holding should be struck off, the land being retained in the Puttah, and that a general remission of ten per cent. should be allowed on all Punjah cultivated lands for entire failure of crops and short produce. This plan was adopted by Mr. Thomas with a view to afford relief to the Ryots who had been already embarrassed by the unfavorable character of the season in the preceding year, and to prevent the heavy loss to Government, which would have ensued had a searching scrutiny in each individual case been instituted, and the remissions calculated thereon. It had been carried out in many Taluks before Mr. Thomas left the Province. On joining the District in May 1862, I saw no reason to disturb an arrangement which my predecessor had so wisely introduced. It was therefore carried out in the settlement of the remaining Taluks in one of which (Oodoomalapettah) however it became necessary to grant a further indulgence under the peculiar circumstances set forth in the accompanying copy of letter from the Acting Sub-Collector Mr. Carr, dated 14th June 1862, No. 44.

Perindoray.
Colligal.
Oodoomalapettah.

11. From the rains which fell on the western Vellingherry hills, the Noyel river received a fair supply of water, and a large portion of the Nunjah land under it left waste last year, was brought under cultivation. The rivers Cavery, Ambravatty, and Bhowany also received their usual supplies, and the cultivation under them was successful, except at the extreme point of irrigation under the Ambravatty in Caroor Taluk, where it failed to yield a full crop.

12. The tanks under the Noyel received their usual supplies, but many of those depending on the periodical rains had either a scanty supply of water, or were left entirely dry.

13. A deficiency of water was also felt in the Garden wells, but the cultivation was carried on nearly to the usual extent. In Oodoomalapettah however it prevailed much, and it became absolutely necessary to grant remissions on well lands at 15 per cent.—*Vide* Mr. Carr's letter of 14th June 1862, No. 44.

Months.	Rain.	
	Inches.	Tenths.
April 1861	1	$9\frac{1}{4}$
May ,,	2	$2\frac{1}{2}$
June ,,	1	$6\frac{1}{8}$
July ,,	2	1
August ,,	1	$8\frac{4}{10}$
September ,,	2	$9\frac{3}{10}$
October ,,	1	$6\frac{1}{10}$
November ,,	2	$8\frac{9}{10}$
December ,,	..	..
January 1862	..	6
February ,,	..	$3\frac{3}{10}$
March ,,	...	$5\frac{7}{10}$
Total..	18	$6\frac{3}{10}$
Total rain-fall in 1860-61	20	..
Decrease.. ..	1	$3\frac{3}{10}$

14. The marginal Memorandum exhibits the rain fall from April 1861 to March 1862 as per monthly Registers sent to the Board of Revenue, excluding the fall on the Neilgherry hills included in the monthly Registers up to September 1861, which, according to the Board's Circular of 8th May 1860, No. 2,247, is to be kept separate from the Register of the fall in the plains. It will be observed that there were only $18\frac{6}{10}$ inches of rain throughout the whole year, or $1\frac{4}{10}$ inches less than in Fasli 1270. As stated in paragraph 18 of Mr. Thomas' report of the 29th October 1861, No. 225, the rain guage used, is the bottle with jacket and measuring glass supplied by the Chief Engineer, D. P. W. At Coimbatore the guage is kept by the European Medical Officer, and at the Cusbah station of each Taluk by the Tahsildar.

15. The sanitary state of the District was generally good. Cholera however broke out in seven Taluks. The number of deaths therefrom amounted to 1,288, or 529 less than in the previous year.

16. From want of rain and pasturage murrain prevailed, and 14,552 cattle are said to have died. The great rise in the price of cattle within the last year, has made the loss felt by the Ryots more severe than it would otherwise have been.

17. The subjoined Memorandum, prepared with reference to the Returns received from the European Medical Officers at Coimbatore, and the Neilgherries, shows the Vaccine operations:—

	Europeans.			Natives of all descriptions.			Total.			Successful.	Unsuccessful.	Per centage of successful cases on the total number.
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total			
Fasli 1271.												
Neilgherries.	97	55	152	185	138	323	282	193	475	463	12	...
All other Talukes... ...	...	...	...	9,661	8,821	18,482	9,661	8,821	18,482	16,840	1,642	...
Total...	97	55	152	9,846	8,959	18,805	9,943	9,014	18,957	17,303	1,654	91
Fasli 1270...	12	7	19	10,375	9,209	19,584	10,387	9,216	19,603	17,723	1,880	90
	Increase.			Decrease.			Decrease.					
Difference....	85	48	133	529	250	779	444	202	646	420	226	...

18. It appears that vaccination is progressing well, and that the successful cases bear a proportion of 91 per cent. to the whole number vaccinated. There is however a decrease of 646 cases as compared with the past year. This is attributed partly to the illness of several of the vaccinators in the plains in the early part of the year, and to the consequent loss of lymph, and partly to the fact that there was no vaccinator on the Hills during the months of July, August, September, and October 1861. The Medical Officers on the Hills and at Coimbatore have complained of the want of peons to assist the vaccinators, and have applied to me for them; but with the present reduced establishments, it is impossible to comply with their requisitions, orders have however been issued to the Tahsildars and village authorities to aid the vaccinators, and to recommend the villagers to have their children vaccinated. The result it is hoped will prove beneficial. Small-pox was not prevalent: nine cases only (five of which ended fatally) are said to have been admitted into the Civil Dispensary at Ootacamund.

19. IV. PRICES OF GRAIN AND THE MEASURES TAKEN TO ENSURE ACCURACY OF THESE RETURNS. *Paragraphs 19 to 21.*—The continued adverse state of the season has enhanced the price of all sorts of grain, so much that in many cases it is 100 per cent. more than it was in Fasil 1270 as shown in the annexed Memorandum:—

Items.	Description of grain.	Commutation rate per Garce.	Price in Fasli 1271 per Garce.	Increase.	Per centage.	Price in Fasli 1270 per Garce.	Increase.	Per centage.
Wet.	Paddy. 1st sort. ...	...	208 10 8	121 11 11	140 1 0	201 0 7	7 10 1	3 12 9
	Paddy. 2nd do. ...	...	187 3 1	100 4 4	115 5 9	183 11 2	3 7 11	1 14 5
	Average...	86 14 9	197 14 10	111 0 1	127 11 4	192 5 10	5 9 0	2 14 3
Dry.	Dry grain. Cholum. ...	74 7 3	213 7 8	139 0 5	186 11 8	115 11 3	97 12 5	84 8 1
	Dry grain. Cumboo. ...		175 4 6	100 13 3	135 6 9	73 2 7	102 1 11	139 9 4
	Dry grain. Horsegram.		273 1 8	198 10 5	266 13 0	115 14 5	157 3 3	135 10 2
	Dry grain. Raggy... ...		189 14 5	115 7 2	155 1 0	83 13 4	106 1 1	126 8 4
	Dry grain. Varagoo. ...		163 1 6	88 10 3	119 0 11	78 14 0	84 3 6	106 12 5

20. The Board will perceive that the prices of all dry grain, the staple article of food among the agricultural and other classes, have risen considerably, and pressed heavily on their means. The measures adopted to ensure the correctness of the Price Returns were explained in the last year's report, paragraph 23. The prices in the Cusbah towns in all Taluks, as ascertained from information furnished by the merchants, are collected, and Returns drawn up from them under the immediate supervision of the Tahsildars, who adopt further and special inquiries to test their accuracy.

21. The prices of Cotton with and without seed, owing to the Cotton famine in England, and the consequent increased demand for this article for exportation to Bombay and other places for shipment abroad, rose high. The marginal abstract shows the average prices of Cotton sold in the three Taluks in which the trade in this article is chiefly conducted, during the months of March, April and May 1862, as compared with those exhibited in the Jamabundy Report of Fasli 1270 for similar periods. Another Memorandum showing the average prices for the whole District during the above period is also annexed:—

	Fasli 1270.		Fasli 1271.		Increase.		Per Centage of Increase.	
	Price of Cotton with seed per Candy.	Price of Cotton without seed per Candy.	Price of Cotton with seed per Candy.	Price of Cotton without seed per Candy.	For Cotton with seed.	For Cotton without seed.	For Cotton with seed.	For Cotton without seed.
March	20 0 0	90 0 0	25 10 8	115 8 0	5 10 8	25 8 0	28	28
April	20 13 4	94 0 0	26 0 0	117 0 0	5 2 8	23 0 0	25	24
May	19 5 4	88 0 0	26 10 8	120 0 0	7 5 4	32 0 0	38	36

	Fasli 1270.		Fasli 1271.		Difference.		Per Centage.	
	Price of Cotton with seed per Candy.	Price of Cotton without seed per Candy.	Price of Cotton with seed per Candy.	Price of Cotton without seed per Candy.	For Cotton with seed.	For Cotton without seed.	For Cotton with seed.	For Cotton without seed.
March	27 0 0	121 8 0	26 0 0	117 0 0	Decrease. 1 0 0	Decrease. 4 8 0	Decrease. 4	4
April	24 0 0	108 0 0	26 0 0	117 0 0	Increase. 2 0 0	Increase. 9 0 0	Increase. 8	8
May	22 0 0	99 0 0	28 0 0	126 0 0	6 0 0	27 0 0	27	27

Of late the price of Cotton has risen considerably.

22. V. Ryots' holdings with causes for the abandonment or taking Lands. *Paragraphs 29 to 32.*—From Enclosure B in Statement No. 3 it will be observed that the total extent of the Ryots' holdings at the commencement of the year amounted to 17,54,707 acres of all descriptions of land, bearing an assessment of Rupees 27,07,289-8-9; of which 27,127 acres, assessed at Rupees 27,516-10-5 were given up, leaving 17,27,580 acres in the occupation of the Ryots. Government waste lands to the extent of 78,371 acres were taken up, making in all 18,05,951 acres, or 51,244 acres (assessed at Rupees 42,256) more than in the preceding Fasli. The early rains encouraged the Ryots so much that they not only commenced ploughing their usual holdings, but took up Government waste in hopes that the season would continue good; but they were disappointed by the failure of the periodical rains, and obliged to leave their lands untilled, thereby entailing the necessity of remissions especially in the case of the Punjah land.

23. Lands of all descriptions given up amount to 27,127 acres, assessed at Rupees 27,517 as exhibited in the subjoined Memorandum :—

	Items.	Dry.			Wet.			Garden.			Total.		
		Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Given up on Razeenamah.....	22,574	20,995	19,886	412	2,222	448	314	1,062	712	23,300	24,279	21,046
2	Do. by the death of holders...	560	363	352	...	...	...	...	...	...	560	368	352
3	Do. by the desertion of do. ...	1,246	955	907	1	5	5	21	70	58	1,268	1,030	970
	Total...	24,380	22,318	21,145	413	2,227	453	335	1,132	770	25,128	25,677	22,368
4	Taken up by roads, &c.....	142	164	137	14	96	83	40	107	87	196	367	307
5	Deficiency in re-measurement....	1,636	1,060	932	11	59	50	22	91	74	1,669	1,210	1,056
6	Punjah transferred to Nunjah....	68	82	69	...	...	...	43	160	135	111	242	204
7	Do. do. to Garden ...	20	17	17	...	...	...	..	...	...	20	17	17
8	Land transferred to Inam.....	3	4	4	...	...	...	...	...	...	3	4	4
	Total...	26,249	23,645	22,304	438	2,382	586	440	1,490	1,066	27,127	27,517	23,956
	Other decrease such as remission on waste, &c... ...												1,31,299
	Total Decrease.....				...			...			...		1,55,255
	Deduct-Increase...				...			...			...		1,33,616
	Net Decrease...				...			...			...		21,639

24. The causes which have operated in bringing about the relinquishment of 23,300 acres on Razeenamah (See No. 1 in the above Memorandum) are, 1st, unfitness of land for cultivation ; 2ndly, inability of the Ryots to cultivate it; and 3rdly, the adverse nature of the season. Items Nos. 2 and 3 embrace lands which were left waste, and struck out of the accounts and the Ryots' Puttah in consequence of the death or desertion of the owners who had left no heirs. A practice of thus striking out of the Ryots' Puttahs lands which have not been formally resigned, has been followed in this District for many years past. This course is opposed to the intentions of the Board, communicated in their Standing Circular of the 16th April 1861. The proper course, it appears to me, would be to retain the land in the name of the deceased or deserted Ryot, until a balance of assessment accrued if no legal claimant appeared in the mean-

time, when it might be sold in satisfaction of the balance; the difference between which and the amount of purchase money, might be retained in the Treasury to be paid to any one who established his or her claim to the same within a certain period, failing which it would be carried to the credit of Government.

25. No. 4 constitutes lands taken up for roads, village site, &c., which have been transferred to the head of Porumboke; while No. 5 forms that portion of land which on re-measurement has been found short of the registered area. These are items of usual occurrence.

26. Dry lands converted into garden by means of water raised from channels or other permanent works of irrigation constructed at the expense of Government, as well as garden and dry lands appropriated for wet cultivation, and consequently transferred to their appropriate heads of Garden and Nunjah respectively, form Nos. 6 and 7; a small extent of 3 acres, transferred to Inam for the pay of the village Sibbundy in lieu of a similar extent of Inam taken up for village* site, constitutes No. 8.

* Vide Board's Proceedings dated 7th December 1861, No. 6,802.

27. The details of the increase in the Ryots' holdings are enumerated in the following abstract, including Faisaljasti, Teerwajasty, &c. :—

Items.	1	Dry.			Wet.			Garden.			Total.		
		Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
		2	3	4	5	6	7	8	9	10	11	12	13
1 Waste brought under cultivation....		68,178	55,771	52,328	531	3,252	3,252	1,166	4,400	3,196	69,875	63,423	58,776
2 Perumboke do....		2,850	1,426	1,387	252	832	786	22	76	66	3,124	2,334	2,239
3 Excess found on remeasurement.....		5,213	3,247	1,654	9	55	40		5	4	5,223	3,307	1,698
4 Progressive Cowle increase...		...	...	10,435	...	...	558	...	...	62	...	...	11,055
5 Teerwajasty.....		...	...	3,252	...	...	55,704	...	...	233	...	...	59,189
6 Transferred from Punjah...		...	...	...	68	339	305	20	62	52	88	401	357
7 Transferred from Garden.....		...	...	...	43	246	240	...	...	...	43	246	240
8 Transferred from Inam..... ...		...	...	...	18	62	62	...	...	...	18	62	62
Total....		76,241	60,444	69,056	921	4,786	60,947	1,209	4,543	3,613	78,371	69,773	1,33,616

28. Waste and Porumboke lands taken up for cultivation form Nos. 1 and 2, and amount to 72,999 acres, assessed at Rupees 65,757. The cultivation of so large an extent of land from waste and Porumboke, in addition to the Ryots' usual holdings *minus* land abandoned, would

certainly have resulted in a large net increase of revenue for the Fasli under review, had it not been for the unfavorable character of the season, and the consequent necessity of making large remissions for waste, and for failure of crops and short produce.

29. Items Nos. 3 and 4 require no comment. The latter is the usual Cowle increase.

30. Under the head of Teerwajasty there is a large increase of Rupees 59,189, which arises from the fact that a great portion of the Nunjah lands which were laid waste last year for want of water in the channels and tanks, and for which remissions were granted, have been cultivated this year and charged with full assessment.

31. Items Nos. 6 and 7 are Punjah and Garden lands which have been converted into Garden and wet cultivation from permanent sources of irrigation, and transferred to their appropriate heads.

32. In the Sub-division certain Punjah Inam lands, allotted for the pay of Village Sibbendy, were converted into Nunjah cultivation by irrigation from permanent channels under the Ambravatty river, a portion of them sufficient at the Nunjah rate to cover the pay of the servants who held them, has been retained as Inam, and the rest included in the Government assets, and Puttahs issued for them in the names of the holders. This forms No. 8.

33. VI. ACTUAL CULTIVATION.—The extent of actual cultivation amounts to 15,82,527 acres, bearing on assessment of Rupees 25,42,772.—*Vide* Enclosure B in Statement No. 3. The following is an abstract thereof:—

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Amount of Settlement.
Dry.... ...	13,26,892	12,56,269	11,15,371	13,47,253	12,66,689	10,88,502	20,361	10,420	...	26,869
Wet..... ...	71,747	6,41,872	4,88,090	77,456	6,87,185	5,36,715	5,709	45,313	48,625	...
Garden. ...	1,56,489	5,83,814	4,64,104	1,57,818	5,88,898	4,62,146	1,329	5,084	...	1,958
Total...	15,55,128	24,81,955	20,67,565	15,82,527	25,42,772	20,87,363	27,399	60,817	19,798	...
Deduct ½th remission...			545			545				
Net amount			20,67,020			20,86,818				

34. VII. WASTE CHARGED AND REMITTED WITH REASONS. *Paragraphs* 34 *to* 38.—The extent of waste lands of all descriptions charged this year, amounts to 1,25,156 acres, assessed at Rupees 1,05,413 as shown in Enclosure B in Statement No. 3, which is less by 55,683 acres than the extent of waste in the preceding Fasli. This is owing to the assessment of a large portion of the lands laid waste for want of rain, having been remitted in consequence of the inability of the Ryots to bear the charge. Waste lands were charged only in cases in which the owners were able to meet the demand. The decrease under the head of "Ain grass" arises from a portion of the lands held on that tenure

	Acres.
Lands held on full rent.. ...	4,389
Do. on grass rent	1,20,767
	1,25,156

having been cultivated and charged with full assessment. The following abstract exhibits waste charged :—

Items.		Fasli 1270.			Fasli 1271.			Decrease.		
		No. of Acres.	Survey Assessment.	Settlement.	No. of Acres.	Survey Assessment.	Settlement.	No. of Acres.	Survey Assessment.	Settlement.
1		2	3	4	5	6	7	8	9	10
Full rent.	Dry...	55,026	41,846	41,727	3,635	2,751	2,726	51,391	39,095	39,001
	Wet.	21	166	86	6	33	33	15	133	53
	Garden.	1,286	4,950	3,931	748	2,999	2,322	538	1,951	1,609
	Total...	56,333	46,962	45,744	4,389	5,783	5,081	51,944	41,179	40,663
Ain Grass at ¼th...	Dry...	1,23,606	99,386	24,772	1,19,895	96,353	24,022	3,711	3,033	750
	Garden.	900	3,381	845	872	3,277	821	28	104	24
	Total...	1,24,506	1,02,767	25,617	1,20,767	99,630	24,843	3,739	3,137	774
Total...	Dry...	1,78,632	1,41,232	66,499	1,23,530	99,104	26,748	55,102	42,128	39,751
	Wet.	21	166	86	6	33	33	15	133	53
	Garden.	2,186	8,331	4,776	1,620	6,276	3,143	566	2,055	1,633
	Total...	1,80,839	1,49,729	71,361	1,25,156	1,05,413	29,924	55,683	44,316	41,437

35. The remissions on waste were Rupees 78,068, or Rupees 21,710 over and above the remission of the past year; they are particularized in the subjoined Memorandum :—

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
	No. of Acres.	Survey Assessment.	Settlement.	No. of Acres.	Survey Assessment.	Settlement.	No. of Acres.	Survey Assessment.	Settlement.	No. of Acres.	Survey Assessment.	Settlement.
1	2	3	4	5	6	7	8	9	10	11	12	13
Dry.	9,721	7,858	7,811	94,454	76,365	67,880	84,733	68,507	60,069	...	...	...
Wet.	9,015	67,782	48,542	3,804	24,956	10,170	...	...	...	5,211	42,776	38,372
Garden...	4	16	5	10	40	18	6	24	13	...	...	...
Total	18,740	75,606	56,358	98,268	1,01,361	78,068	79,528	25,755	21,710	...	...	...

36. A large quantity of land, especially Punjah, was laid waste from circumstances over which the cultivators had no control. Nothing was wanting on their parts to bring their lands under cultivation. No Ryots would willingly leave their lands waste at a time when the articles of food were very scarce and their prices high; but unfortunately the want of rain put a stop to all agricultural operations in many places. Last year the remission for Punjah waste held on full rent was very limited, not exceeding Rupees 7,811; while the charge on such was

considerable, amounting to Rupees 41,727; the payment of this sum in addition to the full assessment on their cultivated lands, which had yielded only a poor return, and for which no remission had been granted except in four Taluks which were considered very bad, had already placed the Ryots in a very trying position. To have charged them again with the assessment on their waste land this year also, would certainly have reduced them to a state of poverty from which they could not have recovered for many years to come. Under these circumstances it became a matter of absolute necessity, after full and careful inquiry, to grant remissions for Punjah waste amounting to Rupees 67,880; those Ryots, who were able to pay, were of course charged, but the amount paid is small, viz., Rupees 2,726.

37. The remission granted for Nunjah waste shows a decrease of Rupees 38,372, owing to a large portion of the lands left waste last year from want of water having been brought under cultivation and charged with full assessment. Those lands however which were left uncultivated this year for want of water in the tanks depending on periodical rains, were allowed a remission amounting to Rupees 10,170.

38. The remission granted for Garden waste is trifling, 18 Rupees. It was only in a few cases in which the land was unproductive and waste, and the Puttahdars were very poor and no Razeenamah tendered that it was given up.

39. VIII. PARTICULARS OF REMISSIONS. *Paragraphs 39 to 49.*—The particulars of remissions of all description are shown in the annexed comparative Memorandum:—

Items.		Fasli 1270.	Fasli 1271.	Increase.	Decrease.
1 Remission for failure of Nunjah produce...		19,239	3,814	...	15,425
2 Do. for failure of produce, and short crop in Punjah lands.....		61,790	1,11,029	49,239	...
3 Do. for deficiency of produce in Garden lands in Oodoomalapettah Taluk.....		...	6,476	6,476	...
4 Remission on two-crop lands cultivated with one-crop.....		26,075	36,277	10,202	...
5 Remission of $\frac{1}{5}$th and $\frac{1}{8}$th to Brahmins, &c..		545	545	...	...
6 Reduction of assessment.	Dry.....	37,211	37,627	416	...
	Wet.....	77,613	77,465	...	148
	Garden.....	1,02,250	1,03,103	853	...
	Total..	2,17,074	2,18,195	1,121	...
7 Cowle remission.....	Dry.....	33,725	21,398	...	12,327
	Wet.....	3,252	2,370	...	882
	Garden.....	130	35	...	95
	Total...	37,107	23,803	...	13,304
8 Remission of assessment on Grass lands	Dry.....	72,868	70,636	...	2,232
	Garden.....	1,421	1,376	...	45
	Total...	74,289	72,012	...	2,277
9 Remission on Gardens re-classed as Punjah 1st class, but paying ordinary Punjah assessment, the maximum rate fixed to be collected eventually.....		10,270	10,012	...	258
10 Remission on Gardens of which the assessment was reduced by $\frac{1}{3}$rd now cultivated as Punjah and paid for accordingly, the maximum rate to be paid eventually.....		19,496	18,920	...	576
11 Nunjah cultivated as Punjah and Garden produce, and paid for as such.....		27,822	30,691	2,869	...
	Total...	4,93,707	5,31,774	38,067	...

40. The usual remission for failure of produce on wet lands amounts to Rupees 3,814 or Rupees 15,425 less than in Fasli 1270. It was granted on full proof that the failure was in consequence of the insufficiency of water in the tanks.

41. As observed in paragraph 9 of this report, the season for Fasli 1270 was bad, and that for the year under report still worse. Encouraged by the rain that fell in the early part of the year, the Ryots commenced their cultivation operations, ploughed a large portion of their Punjah lands, and sowed the seed; but the subsequent rains were partial and scanty, and proved insufficient to raise an average crop even. In many cases the out-turn was next to nothing, and in some only half or ⅓rd of the usual produce. Last year the failure or rather deficiency of produce occurred chiefly in four Taluks only, viz., Coimbatore, Pulladum, Pollachy and Oodoomalapettah, in which a remission of fifteen per cent. was allowed as communicated in paragraph 45 of my predecessor's report for Fasli 1270. This year the drought was felt in all the Taluks except the Neilgherries. The cultivation in this District consists chiefly of Punjah lands. The failure of these crops was very trying to the people. In many cases the out-turn was insufficient to cover even the incidental expenses of agriculture. The prospect before the Ryots was very disheartening, many of them bearing in mind their losses in the previous year became dissatisfied and called for remissions on all sides. Mr. Thomas, who had been in the District for thirteen years, having satisfied himself that the wants of the people were really such as they represented them, determined to grant a general remission of 10 per cent. on Punjah lands, except in cases in which it became evident that the losses were very great. On this principle the settlement of seven out of the eight Taluks, which had been conducted previous to my arrival, was carried out. In the remaining three Taluks the same rate of per centage was adopted except in Oodoomalapettah Taluk, where, under the peculiar difficulties in which the Ryots were placed as explained in Mr. Carr's letter of the 14th June 1862, No. 44, it became indispensably necessary to raise the rate to 15 per cent. Thus a remission of 1,11,029 was granted for failure of crops and short produce in Punjah lands. This mode of settlement prevented heavy loss to Government, afforded some relief to the Ryots, closed the door against fraud and partiality, and rendered the settlement less difficult and more intelligible than in last year. Had this indulgence been withheld, a large body of the Ryots would have been pauperized, heavy balances would have accrued, and eventually have had to be struck off as irrecoverable.

42. In the Taluk of Oodoomalapettah the Garden cultivation suffered much. Mr. Carr stated that "the wells in the Gardens in the whole of the villages except those in the southern frontier "have been nearly dried up, in many villages wholly so." Further on he remarked that "the result "of this has been that the out-turn of the Gardens, which have so well kept up the prosperity "of those who have been wise enough to lay out some of their capital in digging wells, has "this year lamentably fallen off in many cases to a mere fraction of the average crop." Under these circumstances, and in consideration of the peculiar difficulties in which the Ryots were placed, a remission on Garden cultivation at 15 per cent. was granted in this one Taluk. It amounted to Rupees 6,476 as shown in the Memorandum above.

43. Under the head Remission on two-crop Nunjah land, there is an increase of Rupees 10,202, owing to a portion of the land cultivated with superior produce last year having been cultivated with ordinary produce and charged with one-crop rent.

44. The usual remission of ⅛th and ¼th to Brahmins and Mahomedans, who cultivate their land with their own stock, requires no remark. No fluctuation is observable under this head between the past and present Faslis.

45. The reduction of assessment on Dry, Wet and Garden lands amounts to Rupees 2,18,195, or Rupees 1,121 above the preceding year. This is owing to a quantity of Government waste lands, affected by the reduction of assessment, having been brought under cultivation.

46. Under the head of Cowle remission there is a decrease of Rupees 13,304, arising from the restriction in the grant of Cowles with reference to the Board's Circular of the 10th October 1859, No. 4,078.

47. Some of the lands held on Iyen grass tenure, paying ¼th of the assessment, were brought under cultivation and charged with full rent; this will account for the decrease (Rupees 2,277) under the head of Remissions for grass.

Vide paragraph 48 of the Jamabundy Report for Fasli 1269.

48. Items Nos. 9 and 10 consist of the difference between the ordinary Punjah rate and the 1st class Punjah and ⅔rds Garden assessment. The remissions on account of these items exhibit a decrease of Rupees 258 and 576 respectively.

49. Some Nunjah lands, which from want of water could not be cultivated with wet crops were temporarily cultivated with Punjah and Garden produce and were charged accordingly; the remission under this head amounts to Rupees 30,691, or Rupees 2,869 more than was granted in the past year.

50. IX. PARTICULARS OF SUNDRY ITEMS. *Paragraphs 50 to 61.*—The revenue derived from Sundry Items in Fasli 1271 amounts to Rupees 1,18,182, and is less than the Revenue of the preceding year by Rupees 46,438 as detailed in the following Table:—

	Items.	Fasli 1270.	Fasli. 1271.	Increase.	Decrease.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	Revenue derived from hill rents...	397	434	37	...
2	Fish rents...	819	84	...	735
3	Tax on, and rent and sales of Palmiras. ...	13,238	4,510	....	8,728
4	Tax on scattered fruit trees....	1,992	319	..	1,673
5	Tax on improvement of Inam of Village Establishment...	45	103	58	...
6	Pasturage Tax (Paravoopillôovary)...	70,202	76,063	5,861	...
7	Sales of Sandal and other woods... ... Sales of Sandalwood... ...	2,634	...	...	2,634
	Do. of Junglewood... ...	1,789	...	...	1,789
	Do. of Teakwood... ...	79	...	...	79
	Forest Revenue... ...	46,624	...	...	46,624
		51,126	...	...	51,126
8	Miscellaneous... ... Collections on Ryotwary lands not included in the Jamabundy...	3,150	1,879	...	1,271
	Collections on Inam lands allotted to Village Establishments during the period the offices were vacant... ..	1,643	1,021	...	622
	Collections on Sundry Inams under temporary attachment.	15	51	36	...
	Interest on arrears of Land Revenue, Revenue fines and Refunds of charges, &c. ...	...	376	376	...
		4,808	3,327	...	1,481
9	Jodi or Quit-rent on Inam...	17,088	17,085	...	3
10	Fees for plans furnished to proprietors on the Neilgherries for their properties...	161	...	...	161
11	Quit-rent commutation...	148	792	644	...
12	Quit-rent on house properties on the Neilgherries.	4,596	4,746	150	...
13	Tax on cattle...	...	10,719	10,719	...
	Grand Total.....	1,64,620	1,18,182	...	46,438

51. The sum of Rupees 434 shown under the head "Hill rent" is the revenue derived from the lands under cultivation in the Koondah villages on the Neilgherries. They have never been surveyed, and the revenue is paid on the number of fields locally termed "Kottoocaudoo" and "Yercadoo" as communicated in paragraph 55 of the Jamabundy Report of Fasli 1270. There is an increase of Rupees 37 under this head, caused by increased cultivation.

52. The amount derived from Fish rents during the whole year is Rupees 672, or Rupees 147 less than in Fasli 1270, attributable in part to the absence of competition on the part of the Renters. Of the above sum of Rupees 672, Rupees 84 were carried to the head of "Land Revenue" minor head "Sundry Items" up to April 1862 as usual, and Rupees 588 to "Sayer or Extra Revenue" in May and June 1862 under instructions from the Accountant General.

53. The total amount of Revenue from the tax on, and the rent and sales of, Palmira trees, is Rupees 12,113, exhibiting a decrease as compared with the preceding year of Rupees 1,125; owing partly to the fact that some of the trees had become unproductive, and were cut down and appropriated by the owners to their private use, and partly to the fact that some of the lands on which the trees are standing have been brought under cultivation, and assessed to Land Revenue. Of the above sum of Rupees 12,113, Rupees 7,603 have been carried to the head of "Sayer" or "Extra Revenue" under instructions from the Accountant General, being the demand settled in May and June 1862, and the remainder to Land Revenue "Sundry Items" as usual, being the collections made up to April 1862.

54. The tax on scattered fruit trees amounts to Rupees 1,879, exhibiting a decrease of Rupees 113, arising from the remissions on unproductive trees. The demand settled in May and June 1862, viz., Rupees 1,560, has been carried to the head "Sayer or Extra Revenue," and the remainder, Rupees 319, being the collections up to April 1862 has been credited to "Land Revenue Sundry Items" as was usual.

55. The increase of 58 Rupees in item No. 5 of the above table is the consequence of improvements made in Inam lands allotted for the pay of the Village Establishments.

56. The increase of Rupees 5,861 under the head of Pasturage Tax is attributable to the large extent of waste land taken up and held on "Paravoopilloovary" tenure.

57. The sale proceeds of Sandalwood, &c., have been carried to the head of "Sayer or Extra Revenue" from May 1861 under instructions from the Accountant General, thereby accounting for the decrease observable in the foregoing table.

58. The particulars of "Miscellaneous" under the head of Land Revenue are shown in Statement No. 9, as directed in paragraph 16 of the Board's Standing Circular dated 7th August 1862, No. 5,154. The decrease of Rupees 1,481 is chiefly owing to the collections under this head having been carried to the head of Sayer or Extra Revenue up to April 1862, under the orders of the Board as noted in the margin.

Standing Circular, 6th September 1861, No. 4,846, paragraph 2.

59. The decrease of 3 Rupees under the head of "Jodi" is the amount of quit-rent on certain Inam land given up by the owner and included in the Government assets.

60. The increase of 644 Rupees under the head of Quit-rent commutation is owing to some of the landed properties on the Neilgherries having redeemed the quit-rent on their properties by the payment of twenty years' assessment under the rules of Government dated 5th August and 21st September 1859, while the increase of Rupees 150 in the item of quit-rent arises from the fact that lands paying at the rate of 1-2-4 per cawny have been built on, and charged at the higher rate of 5-4-0 per cawny.

61. The Poll Tax on cattle amounts to Rupees 10,719. It was formerly included under the head "Moturpha Revenue," but has since been transferred to "Land Revenue" under orders of the Board dated 5th December 1861, No. 6,752. Under the orders conveyed in the Board's Proceedings dated 25th July 1862, No. 4,863, it has now been abolished, and will disappear in future accounts.

62. X. Extent of land cultivated with special products as Sugar-cane, Indigo, and Cotton. *Paragraphs* 62 *to* 66.—The extent of land cultivated with special products is exhibited in the annexed Memorandum :—

Species of Cultivation.		Fasli 1270.		Fasli 1271.		Increase.		Decrease.	
		No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1		2	3	4	5	6	7	8	9
Sugar-cane.	Dry.....	40	57	81	105	41	48	...	...
	Wet.	1,154	9,049	1,709	11,223	555	2,174	...	...
	Garden.....	214	698	152	454	...	...	62	244
	Total...	1,408	9,804	1,942	11,782	534	1,978	...	...
Cotton..	Dry... ...	1,30,191	1,33,691	87,627	85,055	...	...	42,564	48,636
	Wet... ...	291	2,155	59	320	...	...	232	1,835
	Garden. ...	1,751	6,793	1,224	3,253	...	...	527	3,540
	Total...	1,32,233	1,42,639	88,910	88,628	...	...	43,323	54,011
Indigo.....	Dry.....	...	...	...	...	...	...	...	...
	Total...	1,33,641	1,52,443	90,852	1,00,410	...	...	42,789	52,033

63. In Fasli 1270, 206 acres of the land usually cultivated with Sugar-cane went out of cultivation from want of water. They (with some 328 acres more) have again been brought under cane cultivation, so that the increase is more apparent than real.

64. In the cultivation of Cotton there is a large decrease of 43,323 acres bearing an assessment of Rupees 54,011. The chief cause of this decrease is the unfavorable character of the season; every effort was made to encourage the Ryots to extend and improve their Cotton cultivation. Superior descriptions of seed, as you are aware, have been distributed to them. The statistical information regarding the state of the Cotton markets at Home received from time to time from the Board of Revenue, has been published in the District Gazette, but the state of the season from want of rain has been so unfavorable that the cultivation has necessarily been limited. For the Board's information I beg to annex an extract from a late report I addressed to Government on the Cotton cultivation :—"The province of Coimbatore has always been, known in the market as a Cotton producing country; a very considerable change has however come over the spirit of the people in regard to Cotton. Laying aside the consideration of the present state of the market with its unnatural prices, for some years the price of Indian Cotton has not been high or certain, whilst the prices of all kinds of cereals have been steadily rising every year, until they have attained a value some 50, 60 and 100 per cent higher than they were a few years ago. The consequence is that much land, which was formerly ploughed for Cotton, is put under cereals, for which there is this high demand in the local market. The pulsation of a local market the Ryots can understand and grasp; but the sympathy between a foreign and local market requires more knowledge than they possess. The result is that the local market and its requirements receive a readier and more attentive consideration; a Ryot ploughs his land intending to sow Cholum or Raggi; whilst his plough is going, he dwells on the pleasing fact ever present to his mind that he used to get eight Annas for so much grain, whereas merchants will now come to his threshing floor at harvest time, and be glad to take the same quantity of grain at one Rupees, if he ploughs to raise a Cotton crop, he feels that he has entered on an uncertain speculation; the prices he knows not; with the circumstances which influence them, he is unacquainted, and the purchaser who comes in contact with him he finds, it is to be feared, in very many cases a too sharp practitioner. All the above are circumstances which bear adversely on the prospects of Cotton cultivation."

65. Indigo is not cultivated in this District.

66. The cultivation of Coffee is increasing on the slopes of the Neilgherry Hills. Many applications for land for Coffee plantations have been received, and will be disposed of under the new rules for the sale of waste lands.

67. XE ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT, IN COMPARISON WITH THE PRECEDING YEAR, AND ALSO THE RESULT OF THE REVISION OF ASSESSMENT. *Paragraphs* 67 *to* 69.—The general result of the Land Revenue Settlement for Fasli 1271, in comparison with that of 1270 is given in the subjoined Memorandum :—

Items.	Fasli 1270.			Fasli 1271.			Increase.			Decrease.		
	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.	Number of Acres.	Survey Assessment.	Amount of Settlement.
1	2	3	4	5	6	7	8	9	10	11	12	13
Dry	15,05,524	13,97,502	11,81,870	14,70,783	13,65,793	11,15,251	...	...	...	34,741	31,709	66,619
Wet	71,768	6,42,038	4,88,176	77,462	6,87,218	5,36,748	5,694	45,180	48,572	...	...	...
Garden	1,58,675	5,92,144	4,68,880	1,59,438	5,95,174	4,65,289	763	3,030	...	...	...	3,591
Total	17,35,967	26,31,684	21,38,926	17,07,683	26,48,185	21,17,288	...	16,501	...	28,284	...	21,638
Deduct one-fifth and one-eighth remissions			546			546						...
Net revenue			21,38,380			21,16,742						21,638
Add ready money collections			1,64,620			1,18,182						46,438
Total			23,03,000			22,34,924						68,076
Shotriem Jodigay, &c.			951			683						268
Poliput Peishcush			28,020			27,691						329
Total			23,31,971			22,63,298						68,673

68. It appears that there is a decrease of Rupees 21,638 in Land Revenue proper owing to the unfavorable character of the season, which necessitated the granting of remissions on lands

left waste, and on Punjah lands on which the crops failed. This decrease would have exceeded 70,000 Rupees, had it not been that wet lands, which had been left waste in Fasli 1270, were again brought under cultivation. Under the head "Sundry Items," there is a nominal diminution of Rupees 46,438; it is caused chiefly by the Forest Revenue, and sale proceeds of Sandalwood, &c., as well as the Tax on Palmirah and scattered fruit trees having been carried to the head of "Sayer or Extra Revenue" under the orders of the Accountant General. The decrease of Rupees 268 and 329 under the heads "Shrotriem Jodigay" and "Poliput Peishcush" respectively, is in consequence of the compensation granted to the proprietors for loss sustained by them by the abolition of the Moturpha Tax. *Vide* sanction of Government dated 25th February 1862, No. 408. Thus the total decrease of revenue in the past Fasli, as compared with Fasli 1270, is Rupees 68,673; a comparison however of the Land Revenue Demand for Fasli 1271 with the average Beriz of the preceding ten years shows a decrease of 54,081 Rupees only.

Faslis.	Rs.
1261...	23,20,684
1262...	23,42,102
1263..	23,33,602
1264...	22,29,627
1265...	21,95,200
1266...	22,34,823
1267..	22,40,481
1268..	24,95,834
1269..	24,49,464
1270..	23,31,972
Total....	2,31,73,789
Average..	23,17,379
Fasli 1271	22,63,298
Decrease.	54,081

To Board 20th January 1853, No. 9, paragraph 4.
To do. 23rd November 1853, No. 95, paragraph 2.
To do. 16th March 1854, No. 26, paragraph 3.
To do. 20th July 1859, No. 136.
To do. Jamabundy Report for Fasli 1269, dated 16th October 1860, No. 190, paragraph 71.
To do. do. do. for Fasli 1270, dated 29th October 1861, No. 225, paragraph 78.

69. As to the result of the revision of assessment, I beg to state that the prominent item of reduction refers to garden-lands, and that it was made for the purpose of maintaining the existing revenue, and not with the expectation that any increase of revenue would result therefrom. *Vide* letters noted in the margin.

70. XII. SUNDRY SOURCES OF REVENUE. *Paragraphs* 70 *to* 71.—The revenue derived from Sundry Sources amounts to Rupees 3,36,789, or Rupees 18,705 more than the revenue of the previous year as particularized in the following table:—

Items.		Fasli 1270.	Fasli 1271.	Comparison. Increase.	Comparison. Decrease.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
Abkarry.....	Abkarry rent...	1,33,150	1,68,962	35,812	...
	Miscellaneous...	1	65	64	...
		1,33,151	1,69,027	35,876	...
Moturpha... ...	Moturpha...	74,812	...	...	74,812
	Miscellaneous...	73	52	...	21
		74,885	52	...	74,833
Income Tax.....	Income Tax...	49,940	68,088	18,148	...
	Miscellaneous...	325	132	...	193
		50,265	68,220	17,955	...
Stamp..... ...	Sales of Stamps...	57,134	91,640	34,506	...
	Miscellaneous, such as penalties.....	2,649	7,850	5,201	...
		59,783	99,490	39,707	...
	Grand Total..... ...	3,18,084	3,36,789	18,705	...

71. The increase in Abkarry Revenue is the result of increased competition for the farms.

72. The abolition of the Moturpha Tax by Act No. XVIII of 1861, and of the License Tax by Act No. II of 1862, will account for the decrease observable under this head. The small sum of Rupees 52 shown as "Miscellaneous" under this head is the "Sevoy Jamah" Moturpha due for the previous year.

73. The increase under the head of Income Tax arises from the fact that incomes which escaped last year, have now come under the provisions of the Act.

74. The large increase under the head of Stamp Revenue is due to the operation of Acts Nos. XXXVI of 1860, and X of 1862.

75. XIII. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES IN COMPARISON WITH THE PRECEDING FASLI. *Paragraphs* 75 *and* 76.—The total revenue from both the Land and Sundry Sources including "Sevoy Jamah or Extra Revenue" as well as Interest account amounts to Rupees 27,20,408, as shown in the subjoined Memorandum :—

Items.	Fasli 1270.	Fasli 1271.	Net.	
			Increase.	Decrease.
1	2	3	4	5
Land Revenue...	23,31,972	22,63,298	...	68,674
Sundry Sources...	3,18,083	3,36,789	1,876	...
Total.....	26,50,055	26,00,087	...	49,968
Extra Revenue...	17,667	1,19,753	1,02,086	...
Interest account...	462	568	106	...
Grand Total.....	26,68,184	27,20,408	52,224	...

76. It is gratifying to oberve that notwithstanding the remissions for waste lands and failure of crops, and the abolition of the Moturpha Tax, the aggregate revenue of the District from all sources exhibits a net increase of Rupees 52,224. This increase has resulted chiefly from the more extensive operation of the Stamp and Income Tax Acts, the increase in the Abkarry Revenue, and the large sales of Teak, Black and Sandalwood from the Government Forests.

77. XIV. REMARKS ON THE SEVOY JAMAH AND INTEREST ACCOUNT. *Paragraphs* 77 *and* 78.—The inrease of Rupees 1,02,805 under the head of Extra Revenue arises chiefly from the Revenue derived from the forests, which under instructions from the Accountant General and the Board of Revenue has been credited in Fasli 1271 to "Sayer" or "Extra Revenue;" whereas in Fasli 1270 for the first ten months it was carried to the head "Land Revenue," and from the Tax on Palmirah and scattered fruit trees, which having been carried for the first ten months of Fasli 1271 to the head Land Revenue, was subsequently brought under the orders

of the above authorities to the head "Sayer or Extra Revenue" for the two last months of that Fasli. The particulars of Extra Revenue are given in Statement No. 9.

78. The sum of Rupees 568 shown under the head of Interest account is the amount recovered up to April 1862, the subsequent collections being carried to their appropriate major heads such as Land and Abkarry Revenue, &c., as directed in the orders from the Accountant General and Board of Revenue.

79. XV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE. *Paragraphs 79 to 81.*—The total demand on account of all Sources of current Revenue amounts to Rupees 27,20,408. The collections within the Fasli were Rupees 24,04,421. Rupees 572 were written off the accounts, making in all Rupees 24,04,993; the balance outstanding on the 30th June 1862 was Rupees 3,15,415; subsequent collections up to 30th September 1862 have reduced it to Rupees, 46,281, for the speedy realization of which measures are in progress. The Demand, Collection and Balance of the several Sources of Revenue are shown in the following table:—

	Items.	Demand for Fasli 1271.	Collections and remissions within the Fasli.			Balance on the 30th June 1862.	Since recovered up to 30th September 1862.	Still due.	Remarks.
			Collections.	Remissions.	Total.				
1		2	3	4	5	6	7	8	9
Land.	Poliput Peishcush... ...	RS. 27,691	RS. 25,086	RS. ...	RS. 25,086	RS. 2,605	RS. 2,605	RS. ...	
	Shrotriem Jodigay. ...	683	669	...	669	14	14	...	
	Ryotwar including Sundry Items. ...	22,31,598	19,66,650	...	19,66,650	2,64,948	2,33,742	31,206	
	Miscellaneous.	3,326	1,651	...	1,651	1,675	478	1,197	Recovered ... 12,718 Written off... 378 13,096
	Total...	22,63,298	19,94,056	...	19,94,056	2,69,242	2,36,839	32,403	
Sundry Sources.	Abkarry... ...	1,69,027	1,52,449	...	1,52,449	16,578	16,578	...	
	Moturpha. ...	52	52	...	52	...	...	...	
	Income Tax...	68,220	40,732	572	41,304	26,916	13,096*	13,820	*
	Stamp Revenue.	99,490	99,490	...	99,490	...	...	...	
	Total...	3,36,789	2,92,723	572	2,93,295	43,494	29,674	13,820	
	Extra Revenue... ...	1,19,753	1,17,074	...	1,17,074	2,679	2,621	58	
	Interest account... ...	568	568	...	568	...	...	...	
	Grand Total...	27,20,408	24,04,421	572	24,04,993	3,15,415	2,69,134	46,281	

80. Adverting to the Board's Proceedings of 17th June 1861, No. 3,140, I beg to subjoin a Statement showing the Demand, Collection and Balance of the whole Land Revenue of the Neilgherry Taluk for Fasli 1271 :—

	Items.	Demand for Fasli 1271.	Collections within the Fasli.	Balance.	Subsequent collections up to 30th Sept. 1862.	Balance.
	1	2	3	4	5	6
	Ryotwar.					
	Lands held by Burghers and other Hill Tribes, &c.	8,952	8,949	3	3	...
	Lands held by Europeans, East Indians and others, for Coffee plantations and other agricultural purposes.					
	Todanad village.	18	18	...	...	...
	Maikanad do.	754	173	581	1	580
	Paranganad do.	1,848	1,010	838	498	340
	Seegoor do.	244	...	244	244	...
	Total... ...	2,864	1,201	1,663	743	920
	Total Ryotwar...	11,816	10,150	1,666	746	920
Sundry Items.	*Quit-rent on house properties.*					
	Ootacamund.	3,238	10	3,228	...	3,228
	Coonoor.	637	...	637	...	637
	Kotergherry...	293	...	293	...	293
	Wellington.	266	...	266	...	266
	Total Quit-rent.	4,434	10	4,424	...	4,424
	Other Sundry Items... ...	2,619	2,619	...	...	...
	Total Sundry Items. ...	7,053	2,629	4,424	...	4,424
	Grand Total of Land Revenue...	18,869	12,779	6,090	746	5,344

81. It appears from the above Statement that the Revenue due by the Burghers and other Hill tribes has been fully realized, and that the out-standing balance is the quit-rent due on properties held by Europeans and East Indians. The difficulties experienced in the collection of these dues have been so fully reported upon by my predecessor in paragraphs 90 to 94 of his Jamabundy report for Fasli 1270, that I need not enter into further details on the subject. The course pointed out in the Board's Proceedings of 18th instant, No. 6,953, shall be followed, and no doubt the balances will be spedily recovered.

82. XVI. DEMAND, COLLECTION AND BALANCE OF ARREARS. *Paragraphs 82 to 84.*—The arrears at the commencement of the Fasli under review were Rupees 1,26,167; the collections and remissions during the year amounted to Rupees 1,19,345, and subsequent recoveries

up to 30th September 1862 have reduced the balance to Rupees 6,099, as shown in the annexed table:—

Items.		Arrears at the commencement of Fasli 1271.	Collections, &c.			Balance.	Subsequent collections.	Balance.
			Collections.	Remissions.	Total.			
1		2	3	4	5	6	7	8
Land...	Poliput Peishcush... ...	552	552	...	552	...	...	...
	Shotriem Jodi, &c.....	47	47	...	47	...	...	...
	Ryotwar.... ...	91,619	86,598	...	86,598	5,021	77	4,944
	Miscellaneous... ...	441	24	...	24	417	57	360
		92,659	87,221	...	87,221	5,438	134	5,304
Sundry Sources.	Abkarry...	1,657	1,559	98	1,657	...	...	...
	Moturpha... ...	12,421	12,336	...	12,336	85	4	81
	Income Tax... ...	17,539	15,510	730	16,240	1,299	585	714
		31,617	29,405	828	30,233	1,384	589	795
Extra Revenue...		1,891	1,891	..	1,891	...	...	...
Total...		1,26,167	1,18,517	828	1,19,345	6,822	723	6,099

83. Of the above balance Rupees 2,069-8-8 are recoverable, and Rupees 862-4-6 are doubtful. Rupees 2,837-10-5 will be written off in the Statement of Demand, Collection and Balance for October 1862, as per sanction of Government dated 1st September 1862, No. 1,857, communicated in the Board's Proceedings of the 8th instant, No. 6,741, and Rupees 328-15-7 are considered hopeless. Talukwar particulars are given in the annexed Memorandum:—

Taluks.		Recoverable.	Doubtful.	To be written off as per sanction of Government, dated 1st September 1862.	Irrecoverable.	Total.
Land and Moturpah.	Coimbatore.	10	30	...	...	40
	Suttimungalam.	29	...	...	...	29
	Pullachy.	61	61	...	242	364
	Caroor...	...	...	1,461	6	1,467
	Oodoomalapettah.	...	...	214	8	222
	Neilgherri.	1,256	771	1,163	73	3,263
	Total ..	1,356	862	2,838	329	5,385
Income Tax.	Coimbatore.	6	...	...	...	6
	Neilgherri.	708	...	...	...	708
	Total ..	714	...	...	...	714
Grand Total...		2,070	862	2,838	329	6,099

84. The total amount recommended for remission in the Jamabundy Report of Fasli 1270, and in Mr. Thomas' letter of the 5th April 1862, No. 78, was Rupees 2,839-15-6, of which Rupees 2-5-1 have since been recovered and the remainder, Rupees 2,837-10-5, or (2,838 as shown in the above table) will be written off in the accounts of the current month. With this remission all the old arrears from Faslis 1255 to 1262 have been finally disposed of, while those of the subsequent years have been partially so.

85. XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION. *Paragraphs* 85 *and* 86.—The irrecoverable arrears amount to Rupees 329, and I request the sanction of Government for writing off the same. Of the above sum, Rupees 73 are quit-rent charged on certain properties of Europeans on the Neilgherry Hills for Faslis 1263, 1264 and 1265, the recovery of which has been found impracticable, and the further retention of which in the accounts is useless. Rupees 227-12-9 are the extra assessment on certain jungle lands brought under cultivation in Pollachy Taluk. The area of the lands on actual measurement turned out to be less than had been entered in the accounts. The assessment on the excess was charged for Faslis 1269 and 1270, and now stands as a balance (Rupees 227-12-9) and is irrecoverable. The item of Rupees 14-6-9 consists of Moturpha Tax for Fasli 1270 due by certain individuals in Caroor and Oddoomalapettah Taluks, who were charged with Income Tax after this amount had been entered in the demand account as stated in paragrapah 20 of the Sub-Collector's Report. Lastly, Rupees 13-13-9 are the Land Revenue due by pauper Ryots for Faslis 1269 and 1270. Thus the total arrears now recommended for remission come to Rupees 329; with this sum, all the old irrecoverable arrears up to Fasli 1265 will be finally disposed of, leaving only the recoverable and doubtful arrears for the last five years as directed in the Board's Miscellaneous Circular of the 22nd May 1861, No. 2,610; for the disposal of which also, I shall adopt early measures.

86. Adverting to the Board's Miscellaneous Circular of the 18th September 1862, No. 6,255, I beg to report that the total arrears of Moturpha up to September 1862 amount to Rupees 80-10-1, of which Rupees 14-6-9 are included in the sum of 329, now recommended for remission, and the remainder, Rupees 66-3-4, is considered doubtful; inquiries are now being made about this sum, and if it is found to be irrecoverable, the sanction of the Board to strike it off shall be requested.

87. XVIII. IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.—The arrears written off the accounts during the year under report as per sanctions noted in the margin, amount to Rupees 827-13-2, viz.,

	RS.	A.	P.
Abkarry Revenue for Fasli 1270...	97	11	2
Income Tax for Fasli 1270... ...	730	2	0
	827	13	2

Board's Proceedings, 8th February 1862, No. 907.
Do. 6th January 1862, No. 34.
Do. 7th February 1862, No. 885.
Do. 26th do. No. 1,349.

A sum of Rupees 571-8-0, was also written off from the current demand of Income Tax for Fasli 1271, as per sanctions of the Board dated 14th August 1861, No. 4,410, 6th January 1862, No. 48, 8th March 1862, Nos. 1,540 and 1,541, 29th April 1862, No. 2,698, 17th and 23rd May 1862, Nos. 3,190 and 3,329, and of the Government dated 10th February 1862, No. 252.

88. XIX. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF THE REVENUE.—Coercive process was employed in the collection of Revenue in four cases only in Caroor Taluk in the Sub-division, under the sanction of the Board dated 28th June 1861, No. 3,361. Landed property to the value of Rupees 151-8-0 was sold, and the arrears amounting to Rupees 102-12-0 were paid out of the proceeds. For particulars, *vide* Enclosure A in Statement No. 13.

89. XX. CHARGES. *Paragraphs* 89 *to* 93.—The charges connected with the Revenue Department debited in theaccounts during the year under report amount to Rupees 3,44,712-3-7. The charges of the Survey and Settlement Departments which the Board in paragraph 22 of their Proceedings, No. 5,153, of 7th August 1862, state are debitable to separate funds sanctioned for the purpose, as well as the charges of the Inam Commission Department, which

also I presume are of the same nature, are not included in Statement No. 14. The following is a concise abstract of the particulars of the charges :—

	Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
1	Collectors' salaries...	69,088	51,626	...	17,462
2	Hoozoor, District and Village Establishments... ...	1,16,786	98,825	...	17,961
3	Saderward...	4,202	4,365	163	...
4	Extra charges...	14,509	17,297	2,788	...
5	Forest Conservancy...	2,29,125	1,61,508	...	67,617
6	Income Tax Establishment, &c...	1,091	2,391	1,300	...
7	Stamp charges...	3,880	7,349	3,469	...
8	Refunds of Moturpha...	...	1,351	1,351	...
	Total.....	4,38,681	3,44,712	9,071	1,03,040
				Deduct Increase....	9,071
				Net Decrease... ...	93,969

90. A second Assistant Collector was appointed to this District in May 1861 ; his pay for twelve months, as well as the allowances of the Joint-Magistrate of Ootacamund for eleven months, four-fifths of which were debited to the Revenue Department under instructions from the Accountant General, were additional charges. On the other hand the pay of the Sub-Collector during the whole period of the year was not debited in consequence of the absence in England of Mr. C. A. Roberts, on sick certificate. Again, one-fifth of the Collector's and his subordinates' salaries was debited to the head "Law and Justice" during the whole year of Fasli 1271 ; whereas in the preceding Fasli such was the case only for two months. Moreover in Fasli 1270 the pay of the Collector and his subordinates was charged for thirteen months, whereas in the year under review twelve months' pay only was debited ; all these causes combined have produced a net decrease of Rupees 17,462 in the item Collectors' salaries.

91. The decrease of Rupees 17,961 in the item Hoozoor and District Establishments arises chiefly from four-fifths of the aggregate charge being debited to "Law and Justice," which was not the case in the first ten months of Fasli 1270. The small increase of 163 in Saderward does not require any particular comment.

92. The increase under the head of Extra charges is owing chiefly to the disbursement of the arrears of pay of the District Tappal Establishment, and to the increase in the rates of batta paid to public servants on circuit, as well as to a portion of the subsistence money paid to convicts confined in the Taluks being charged to the Revenue Department for ten months of the year. The decrease in the item "Forest conservancy" arises from the adjustment in the accounts of Fasli 1270 of a large amount advanced in previous years for working the forests whilst such was not the case in the year under consideration.

93. The increase in the charges on account of Income Tax is attributable to the disbursement of the pay of the establishment for a full year, whereas in Fasli 1270 it was paid only for five months. Some parties from whom Moturpha Tax was levied in Fasli 1270, were subsequently assessed to the Income Tax, and consequently the Moturpha Tax was repaid to them in Fasli 1271 under the Board's sanction. This accounts for the entry of the sum of Rupees 1,351 under the head "Refunds of Moturpha Revenue." The increase in Stamp charges is due to the large sales of Stamps and to the proportionate payment of commission to the Vendors ; also to an increase in the amount of Stamp duty refunded.

94. XXI. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The rules and forms prescribed by the Board for the preparation and submission of the Village and Taluk accounts are duly attended to. The system works satisfactorily.

95. XXII. BRIEF REFERENCE TO THE REGISTER OF LANDS BY PUBLIC SERVANTS.—The following abstract exhibits the landed property acquired by public servants during the year:—

Names of public servants.	Villages where lands were acquired.	Acres.	Assessment.	Settlement.	Remarks.
1	2	3	4	5	6
Vencatesiah, English Head Clerk Collector's Office.	Cholamadavy Carray in Suttimungalum Taluk, Nunjah.	3 0 0	35 10 10	35 10 10	Acqured by purchase from former Puttahdars, and Puttah issued in his own name on presentation of regular Razinamah.
Zohurdeen Saib, Tahsildar of Bhowany.....	Chavandapoor in Suttimungalum Taluk, Nunjah.	2 0 0	13 9 0	13 9 0	Acquired by purchase; Puttah issued in the name of his son Imamdeen Saib.
Streenevassa Rao, Goomastah in Colligal Taluk.	Aggraharum in Colligal Taluk, Nunjah.	1 0 0	2 10 5	2 10 5	This was Punjah land and held up to last year on Paravoopilloovary tenure and now converted into Nunjah cultivation; Puttah issued in the name of his son Casava Rao.
Vencatasoobbiah do. do.	Do. do.	1 0 0	3 6 0	3 6 0	Taken up from Government waste; Puttah issued in his own name.
Dasappiah, Serishtadar of Pulladum Taluk.	Cheyore in Pulladum Taluk, Punjah.	4 0 0	4 15 11	1 4 0	Taken up from Government waste on Paravapilloovary tenure and Puttah issued in the name of his son Vencatavaradien, and another Ryot Avenashy Gounden.
Gopinathien, Gumastah in the Sub-Magistrate's Office at Avenashy.	Punchalingumpolliem in do. do.	6 0 0	7 0 10	7 0 10	Acquired by purchase from former Putttahdars; Puttah issued in his own name.
	Total...	17 0 0	67 5 0	63 9 1	

Board's Standing Circular, No. 6,843, dated 13th October 1862.

The recent rules of the Board regarding the lands held by public servants will be promulgated, and the instructions therein given duly attended to.

96. XXIII. SUB-COLLECTOR AND HEAD ASSISTANT COLLECTOR'S REPORTS.—The report of the Acting Sub-Collector on the Settlement of the Taluks under his charge is submitted herewith. Mr. Irvine, the Acting Head Assistant Collector left the District on sick leave for England in June 1862 and Mr. Walker was appointed to act in his place after the close of the Fasli; hence no report was received for that Division.

97. XXIV. REMARKS ON THE CONDUCT OF SUBORDINATE OFFICERS.—Mr. St. Clair, the Sub-Collector, has been but a few months in the Province. I have however every reason to believe that he will fulfil the duties of the office with zeal and ability. Mr. Walker, the Acting Head Assistant Collector is both able, willing and zealous, and I hope that the field of his services may lie in this District for some years to come. Cooppa Row, the Treasury Deputy Collector, Narrain Row, the Serishtadar lately Acting Deputy Collector, Southern division, and Vencatesiah, Head Clerk, lately Acting Serishtadar, have all given satisfaction. Of the other

servants my personal acquaintance is too limited to render my opinion regarding them of any value.

98. XXV. QUINQUENNIAL RETURNS.—The difficulties attending the preparation of the Ayacut account No. 20, in the form received with the Board's Standing Circular of 19th March 1862, No. 1,846, have been fully reported to the Board in my letter of the 20th June 1862, No. 130, and the instructions thereupon given by them in their Standing Circular of 24th July 1862, No. 4,805, have been duly communicated to the Tahsildars and by them to the Curnums. According to the Board's form the Inams resumed and granted since the Survey should be exhibited; a separate and complete account to afford this information has never been prepared; and it is therefore necessary that one for each village should now be prepared fieldwar from the Pymash Registers and other old accounts; hence there is some delay in the completion of the Ayacut account. Strict orders have however been issued to the Tahsildars to expedite the preparation and transmission of their accounts; and so soon as they are received, the general Statement will be prepared and submitted to the Board. As regards the Returns Nos. 15 to 19, some information is still wanting from Colligal Taluk. It is daily expected, and immediately on its receipt the above Returns will be submitted with the necessary report on the fluctuations observable between them and the last Quinquennial Returns of Fasli 1266.

COIMBATORE,
31*st October* 1862.

(Signed) P. GRANT,
Collector.

TABLE OF CONTENTS.

No.		Paras.
	Introductory remarks...	1 and 2
1.	Villages at which the Settlement was made...	3
2.	Variations in the number and tenures of villages with remarks on the number of Puttahs that were not renewed...	4 to 8
3.	Season and Sanitary state of the District with the benefits of Vaccination and the extent of its operations...	9 to 18
4.	Prices of grain and the measures taken to ensure accuracy of these Returns...	19 to 21
5.	Ryots' holdings with causes for the abandonment or taking up lands...	22 to 32
6.	Actual cultivation...	33
7.	Waste charged and remitted with reasons...	34 to 38
8.	Particulars of Remission...	39 to 49
9.	Particulars of Sundry Items...	50 to 61
10.	Extent of land cultivated with special products as Sugar-cane, Indigo and Cotton.	62 to 66
11.	Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year, and also the result of the revision of assessment...	67 to 69
12.	Sundry Sources of Revenue...	70 to 74
13.	Abstract showing the Revenue from both Land and Sundry Sources in comparison with the preceding Fasli...	75 and 76
14.	Remarks on the Sevoy Jamah and Interest Account...	77 and 78
15.	Demand Collection and Balance of all Sources of current Revenue...	79 to 81
16.	Demand Collection and Balance of Arrears...	82 to 84
17.	Recommendation in regard to the irrecoverable arrears for remission... ...	85 and 86
18.	Irrecoverable arrears struck off the accounts...	87
19.	Extent to which coercive process was employed in the collection of Revenue.	88
20.	Charges...	89 to 93
21.	Working of the new system of Village and Taluk accounts... ...	94
22.	Brief reference to the Register of lands acquired by public servants...	95
23.	Sub and Head Assistant Collector's reports...	96
24.	Remarks on the conduct of subordinate Officers...	97
25.	Quinquennial Statements...	98

(Signed) P. GRANT,
Collector.