

9. The tanks have received water as follows :—

Talugs.	Fusly 1273.		Fusly 1274.	
	Tanks fully received.	Tanks half received.	Tanks fully received.	Tanks half received.
Madanapulli	90	665	76	660
Kalkada... ..	188	626	200	760
Raichotta	37	207	156	308
Kaderi	6	99	7	89
Total...	321	1,597	439	1,817

From the very loose manner in which Account B No. 2 is kept in some of the Talugs, I doubt the accuracy of this Statement.

10. The yield of dry crops was about one-half what it should be. Wet crops were not more successful, except those raised under wells which were a little more profitable.

11. The sanitary state of the Sub-division appears from the annexed Return.

Disease.	Fusly 1273.			Fusly 1274.		
	Attacked.	Died.	Recovered.	Attacked.	Died.	Recovered.
Fever.....	4,349	1,288	3,061	3,611	733	2,878
Cholera.....	734	491	243	395	190	205
Small-pox.....	1,996	242	1,754	1,820	240	1,580
Total...	7,079	2,021	5,058	5,826	1,163	4,663

Cholera and fever have been less violent than of late years. Small-pox has been much the same as heretofore.

12. The operations of the Vaccinators are shown to have been as follows :—

	In Fusly 1273.	In Fusly 1274.	Increase.	Decrease.
Successful.....	2,238	2,053	.....	185
Unsuccessful.....	391	340	.....	51
Total...	2,629	2,393	.....	236

The establishment for carrying on this work has now been placed on a new footing and not before it was wanted. The Deputy Superintendent has commenced work in the Sub-Division I have no doubt the expected results will be fully realized. I have no hesitation in saying that the Returns of the old Vaccinators were far in excess of the work performed by them.

13. Murrain among cattle has not been so virulent as of late years. The number of cattle that died this year has been 7,901, being less than 8,000 and odd than last year. The late Sub-Collector widely circulated Mr. Thacker's suggestions on the subject of the disease, and the decline in the number I would wish to think arises from those suggestions having been acted up to. But I fear it will take some time before the ryots will listen to the efficacy of any treatment but that practised by their forefathers. The improvement in the numbers of deaths I am inclined to ascribe to natural causes.

14. Statement No. 2 shows that all grains have risen in price, and some kinds very considerably. The main roads throughout the country are in excellent order, and produce finds an easy exit to other Districts. The prices in neighbouring Districts, more particularly in Bellary, have risen very much I believe, and large quantities of grain being carried thither have caused the prices here to rise. Money must of course find its way into the country in return, but it is only into the hands of a favored few, and thus money cannot be said to be cheap. As a rule the agricultural classes are excessively poor. Were it otherwise, I may ask what is the reason that crime is so prevalent? It cannot be alone, because the natural formation of the country favors it, for we see in other Districts of an equally wild and rugged nature, that the statistics of crime are far below what they are here. I believe it to be sheer poverty that drives the people to commit crime; and I am satisfied that a more liberal administration of Revenue matters will effectually eradicate that which the utmost efforts of the Police can only check.

15. Statement No. 3 shews a net increase of land Revenue, to the amount of Rupees 26,726, in the Sub-Division. This increase is owing to the season having been, as I have already stated, rather more favorable to cultivation than Fusly 1273. In Voilpud Taluq alone there is a decrease of upwards of Rupees 2,000. There has been a very scanty rain-fall in the Taluq; and Nirsagi was erroneously struck off by me. The loss by this last item does not exceed Rupees 200.

16. While on the subject of land Revenue, I may mention that I have this year stopped the practice of assessing lands with double sist when occupied without application by the ryots. The system, as a mode of correction, is a good one; but when I find the ryots are ignorant; that they are doing what is wrong, and look upon the extra assessment as a sort of Government custom, I disapprove of the system. Not only are the ryots here ignorant of the course they should pursue when they wish to take up lands, but the very Tahsildars are quite in the dark as to the Darkhas rules. Hitherto, ryots have taken up land as they pleased. The Karnam has brought the occupation to notice as he has thought proper, and the addition has been made in the Pattah. I have this year assessed these irregularly occupied lands singly under the head of extra Revenue, and refused to enter them in the Pattahs. I have impressed on the Tahsildars and Revenue Inspectors, in the presence of the villagers, the importance of as strict an adherence to the Darkhas rules as the circumstances of each case will admit, and have threatened an assessment of an entirely arbitrary nature if these directions are not attended to next year.

17. The assessment of garden lands with Tirwajasti appears to me to be wrong in principle, and I have taken off this extra cess in every case. The term garden land implies that that class is entitled to water; for a garden crop cannot exist without it. It has frequently been laid down, that the crop grown on the land has nothing to do with the Government demand. Such being the case, I fail to see the justice of the collection of water rate on land entitled to water, because a wet crop and not strictly a garden crop has been raised on the land. The argument in favor of the water cess is, that a paddy crop requires more water than a garden crop. But the rule is, that lands not entitled to water shall pay a certain cess per acre. Garden lands are entitled to water, and there is no rule that regulates the cess according to the water required by different kinds of crops.

18. Garden lands taking water from any other than their legitimate supply; for instance, garden land under a well taking water from a tank is here assessed with Tirwajasti. Considering that Tirwajasti is in this District Rupees 5 per acre, I have altered the assessment to what is here termed "Nirsarigi," treating these lands in the same manner as ordinary wet lands taking water under the same circumstances.

19. The charge of Rupees 5 per acre as a water cess is very high. Lands under annicut channels pay Rupees 4 per acre with a never, failing supply. The lands here are dependent on badly fed tanks and river-channels. With such very precarious sources, the rate might safely be reduced to Rupees 3 per acre.

20. The increase in dry cultivation is this year upwards of acres 8,000, as is shown by Enclosure A in No. 3. This is owing to the enhanced prices of grain making cultivation a more profitable employment of money. The extended wet and garden cultivation; the more frequent

raising of second crops; and the larger amount of Tirwajasti collected, is due to the rain, fall being better and more general than in last year.

21. In consequence of the tanks having generally received a better supply of water, the remissions granted on wet lands have been smaller by Rupees 14,520, as compared with the remissions of Fussy 1273, as is shown in Enclosure C. The remissions belong to wet lands, and as a rule have been granted solely, owing to a short supply of water. In two cases where applications for old tanks had been made, and complied with too late to enable the applicants to cultivate their lands, a sum under 30 Rupees was remitted.

22. A further sum of Rupees 10,426 was proposed for remission, or rather land bearing that assessment was left waste. The remission was not allowed, as the failure of water was not the cause of the land being left uncultivated. I may state that matters connected with remission were carefully scrutinized as each village came before me.

23. There is a net decrease in Enclosure A. No. 4, but an increase in some items. The increase on the 1st and 2nd items is too small to be noticed. The increase in the 3rd item arises from a better supply of water being at the disposal of the Inamdars. The large decrease in the 4th item is only nominal. In the Demand Collection Account, the Demand was fixed on the collections up to the end of May and not on the Demand up to the end of the Fussy. The actual decrease is only Rupees 183, and is owing to a deduction having been made from the amount of the rents, on account of trees situated on waste lands having subsequently become the property of the ryots on their taking up the waste lands. The total large decrease on Fussy 1273 arises from the item "Tanakijaste" having this year been transferred to extra Revenue.

24. Statement No. 7 shows a moderate increase in sugar-cane and cotton cultivation, and a slight increase in indigo. The last commodity is very little cultivated in the Sub-Division, and little or no attention is paid to its cultivation. The late favorable prices that cotton fetched has led to the extension of its cultivation. The price of jaggery has affected in the same way the cultivation of cane.

25. Almost the entire decrease, small as it is, arises from the abolition of the honey rent, and from smaller collections made by the Forest Department. The decrease in the other item are too small to be noticed.

26. The increase under Ryotwar in Account No. 10 has already been explained. There is a large increase under the heading Concealed Cultivation. This arises from my having transferred this item from Land Revenue to this its correct head. The assessment of land irregularly occupied I have not entered in the Pattabs, and therefore it cannot be said to belong to Land Revenue. In the whole increase of Rupees 10,993, Rupees 8,082 is thus disposed of. A portion of the remainder, Rupees 1,293, belongs to quit-rent of past Faslies on Inams for which Pattabs have been issued this year. The balance belongs to lands brought under cultivation subsequent to the settlement, and to the errors of the Karnams in the cultivation accounts.

27. The decrease in Revenue fines, and the assessment on Inams restored to Village officers under suspension, require no remark.

28. The decrease in Inawaty Taffarik is owing to the omission of its entry in this year's accounts by the Taluk authorities.

29. There is a large increase of upwards of Rupees 6,000 in the Stamp Revenue. This may be put down to several causes, the chief of which may be said to be the Registration Act, the security offered by which prompts the people to have their bonds, &c., more regularly drawn up.

30. There is a decrease of Rupees 521 under Sundry Sources. This has been stated above as having arisen from the abolition of honey rents, and from a diminution of collections by the Forest Department.

31. There is a decrease in Income Tax of Rupees 1,614. There is an increase in the Voilpand Taluk owing to fresh assessments. There is a small decrease in two Taluks, and a large decrease in Kadiri from a modification of former assessments.

32. The balance of Rupees 8,879 against the Sub-division is owing to the unavoidably late settlement of the Kalkada and Madanapulli Taluks. The reason for this delay I have given. It will be seen that the greater part of the very heavy balance at the end of the Fasly was collected by the end of August.

33. The balance against Shrotriem villages, of Rupees 906, will be collected without further delay.

34. The arrears of balance, as shown by Statement No. 13 up to the end of August 1865, is Rupees 2,087-3-11, of which I recommend as irrecoverable Rupees 176-6-11. The following are the items of this irrecoverable balance.

Fasly 1272.

	RS.	A.	P.	RS.	A.	P.
1. Waste lands erroneously entered as cultivated...	23	10	3			
2. Quit-rent of zufted Inams...	6	5	7			
				29	15	10

Fasly 1273.

3. The assessment of erroneously zufted Dasbundum Inams...	25	8	8			
4. Assessment of land granted in lieu of Kottoobodi Inam taken up by Government road...	14	4	4			
5. On account of deficiency of Inam as found by measurement.....	7	7	9			
6. Assessment of Katubodi Inams erroneously entered in the accounts as Government land...	12	10	0			
7. Assessment of waste lands erroneously entered as cultivated...	10	4	0			
8. Tirwajasti erroneously assessed on a Mussalman burial ground.	2	14	8			
9. Assessment of zufted Inams subsequently enfranchised...	2	14	5			
10. Jodi of zufted Inams...	1	13	2			
11. Assessment of Government land settled by Commissioner as Katubodi Inam...	9	8	10			
12. Jodi and Quit-rent irregularly entered in accounts...	5	11	0			
13. Quit-rent twice entered in accounts...	29	1	5			
14. One-fourth remission on Dasbundum Inam irregularly entered.	0	3	3			
15. Assessment of land entered in the accounts of two neighbouring villages and to be struck off one village...	3	7	7			
16. Assessment of ruined Temple Inam subsequently enfranchised.	20	10	0			
				146	7	1
				176	6	11

35. Items 3, 4, 5 and 6 appear annually in the accounts, and I request sanction for these charges being permanently removed from the accounts, so that future applications for their being written off may be unnecessary.

36. Under the head of "Doubtful" appears a sum of Rupees 555-2-6. Of this sum, Rupees 486 belong to the Tank diggers' Inams attached to the Kandukur and Pedda Tippasawu-draw tanks. These Inams were originally granted on condition that a certain amount of work was annually performed towards keeping the tanks in an efficient state. It was a constant source of complaint that this condition was not fulfilled, and the Inam Commissioner, after some correspondence with the Revenue authorities of the District, enfranchised the Inams. The quit-rent assessed must either be collected from Fasli 1271 to 1273 inclusive, or the value of the work still to be performed for those years must be collected. But a certain amount of work has been executed, and its estimated value exceeds the demand on account of quit-rent for three years. The Tank diggers are a poor class of men in this District, and I am given to understand that the greater part of, if not all, their Inams have found their way into the possession of the Komaties either by sale or mortgage. Such being the case, I recommend that the quit-rent due for Faslies 1271-72 and 73, assessed on the Inams of both these tanks, amounting to Rupees 486, as en-

tered in the Demand be written off, and that no call be made on the Inamdars on account of the value of the work still unperformed. The following statement will explain the condition of these Inams more clearly.

	Quit-rent for Faslies 1271-72, and 73.			Demand.			Value of					
							work per- formed.			work to be done.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Pedda Tippasawudraw.....	258	0	0	258	0	0	508	15	0	301	11	0
Kandukur.....	684	0	0	228	0	0	769	0	0	311	0	0
Total...	942	0	0	486	0	0	1,277	15	0	612	11	0

In the case of Kandukur, Quit-rent for one year only has been entered in the Demand.

37. The remainder under "Doubtful", Rupees 40-9-3, is to be collected by sale of immoveable property.

38. The irrecoverable Income Tax balance was recommended by the late Sub-Collector to be written off, in his letter dated 31st October 1864, No. 135; but no sanction having been received the amount still remains in the accounts.

39. No coercive process was this year employed in the collection of revenue.

40. I have examined the accounts of three Taluks thoroughly, and I regret that I have to report that they have been kept in a very loose irregular manner, so much so as to render some of them utterly useless for reference. The Madavapulli accounts were apparently kept more regularly than in the other Taluks. But I know that they were hurriedly prepared to meet my examination after the settlement, for during the settlement I could get little or nothing out of them. The Taluk Serishtadars do not seem to recognize the importance of a strict adherence to the Manual, and are quite satisfied if the accounts sent to the Huzur are not found fault with. But from the Taluk accounts not being kept, it is doubtful whether the Huzur accounts are correct, and at any rate they cannot be tested. In the same way, the village Accountants are allowed to carry on their work in a very lax manner. The Taluk Serishtadars seem to have kept no check whatever on the Village accounts. In fact the Manual accounts appear to be looked upon as mere forms to be adopted if necessary, but not otherwise. Manual supersedes anything in the shape of an order in the Taluks. The accounts of Kaderi Taluk I have not examined.

41. The following shows the state of the accounts in the Madavapulli Taluk :—

B.—No. 1. Columns 13, 14 and 15 not filled in.

No. 6. The abstract to be made by Village Karnavy on the back of Village account.

No. 13. For preparation of this account omitted.

No. 8. An additional item Shrotriums has been unnecessarily opened.

No. 18. Written only for Fuslies 1273 and 1274, evidently kept this year for the first time.

No. 19. Eight villages not entered. From Column 10 no entries at all for some villages.

No. 20. Shows the Inams of Reddies and Karnams only. Karnams do not forward to the Taluk Office enclosure of No. 13, Village account. This account has been written for the first time this year, and therefore as a reference is of no value at all. The column of remarks gives no information whatever.

C.—No. 2. Not signed by Serishtadar.

No. 3. The form in the Manual contains 17 columns, by order, I am told, of the Deputy Collector, the account in the Taluk shows no less than 46 headings. It is possible that the Deputy Collector has authority for this; but still it strikes me that it is burdening the accounts with a mass of unnecessary detail, and occupying the time of the Taluk Gumastahs. Enclosure A in this account is omitted.

No. 4 has no enclosure A, and, as ordered by the Deputy Collector, contain three times the number of columns prescribed by the Manual.

No. 5 in the same way contains 10 columns instead of 4.

No. 6 contains 19 headings instead of 5.

42. The manner in which the Kalkadda Taluks are kept will appear from the following:—

B.—No. 1, Columns 13 to 17 omitted. The figures are all in Telugu. This account is divided into 18 Tirkas. This is unnecessary I think, as each Taluk contains now only three divisions with an Inspector in each. There are no entries under the head of Inam. This important account is very imperfectly and irregularly kept.

No. 2.—This is not kept monthly, and was written up just before Jummabandy. Entries only appear for fourteen villages. This account is framed on letters from the villages. Entries in the Season Report are made on these letters. When no such information arrives in the Taluk offices, it is supposed that no rain has fallen, unless general inquiry shows to the contrary.

Enclosure A in No. 2, Village Statement apparently never comes from the villages.

No. 4 is made out at Jummabandy by the Huzar Gumastahs, and copied in the Taluk.

This appears to be the practice in all the Taluqs. The Statement made out contains the same information; but the form in the Manual is not adhered to as it should be.

No. 6.—Lands taken up not entered. The same with waste charged and remitted. The abstract on the back of village Statement.

No. 13 not furnished by the Kurnams.

No. 8. Inam is made a separate column. The account is thus not strictly according to the Manual, but the irregularity is of no great importance.

No. 10 is perfectly blank. I do not think that No. 16, Village Statement, is kept at all.

No. 11 is not kept at all.

No. 18. The last entry is for Fusly 1269.

No. 19. Nothing entered under cultivation.

No. 20. No such account to be found. It is said to have been written up for Fusly 1273, but it was not to be found any where, though I asked for it.

No. 21 is not kept at all.

C No. 2 and also the Shroff's Chitta is not signed by the Serishtadar.

43. In the Raichotty Taluq the accounts are kept as follows.

B No. 1. Columns 13, 14, 15 not filled in. Signed only by Serishtadar.

No. 2 is irregularly kept, and in Telugu figures. It is not written up monthly, and the accounts from the villages do not come in properly.

No. 3 is written by a volunteer. Telugu figures are occasionally used.

Nos. 4 and 6 not kept at all.

No. 8 is kept in Telugu figures on an unsigned piece of paper. Three separate accounts are kept for indigo, cotton, and sugar.

Nos. 10, 11, and 17 are not kept at all.

No. 18 was written for Fusly 1271 irregularly. There have been no entries since that year.

Nos. 19, 20 and 21 do not exist at all.

C. Shroff's Chitta signed only by the Shroff.

Nos. 2. Shroff's copy not kept in a book.

No. 4 is kept in Telugu figures.

No. 5 shows additional information as ordered by Deputy Collector.

Nos. 6 and 7 contain extra columns.

On August 9th, I found that B No. 1 for July had not been prepared. D. No. 2 had been framed on an account furnished by the Revenue Inspector. B No. 2 for July had not been written up.

44. I need say no more on the subject of Taluk accounts as the above, from Memoranda written by myself at the time of examination, speaks for itself.

The inconvenience arising from the accounts not being properly kept is very great. The effect of the absence of B No. 20 I felt at the late Settlement. I could get no accounts regarding village servants of a later date than F. 1220 or 1253. I found the greatest difficulty in deciding claims to these offices. At the same time, the Reddies and Karnums had not reported vacancies, and had either filled up the vacancies as they thought proper, or had appropriated the Inams. Service Inams are divided and sub-divided to such an extent that two criminal cases have fallen through from my having been unable to find out who the person was to whom I could attach responsibility for the safe custody of prisoners. It was my intention to have gone into this subject of service Inams, but had been informed by you that the questions of these Inams was at present under the consideration of the Inam Commissioner, and that I need not interfere with them any further, I desisted from taking any steps regarding them. The services of a village Police are much required in this Criminal District, and until the question of Inam is settled the village Police cannot but be inefficient.

45. The Taluk Serishtadar of Madanapulli can do better than he has done, and I am confident that matters will mend in future in his Department. If they do not, I shall be obliged to recommend his removal from his post. The Serishtadar of Kalkada (now the Voilpud Taluk) is a very old man. I have already reported that I was unwilling to press his retirement from the service, as I expected he would take his pension before long. The Raichoti Serishtadar is simply incompetent, illness I believe has had a great deal to say to his incapacity, and with the hope of his improving, I have given him six months' leave; if after that time he does not show a greater capacity for his work, I must recommend that he be reduced to a lower and less responsible post. The Tahsildar of this Taluk is a first rate man, and with his hands full of Criminal work, in addition to his ordinary revenue duties, he has done his best in keeping the account Department in order, though he has not been able to do as much as he could have wished.

46. My Serishtadar has examined the accounts of several villages, and has found irregularities of different degrees to exist every where. I can speak from my own experience, in one or two cases that have come before me in my capacity as Joint Magistrate. During an enquiry into a charge of misappropriation of public money, I found that village statement No. 10, an account of vital importance, had only been written up for three months, just sufficient to meet the Huzur Serishtadar's examination at the settlement. The consequence was that the Reddi and Karnam were forwarding as much of their collections as they thought proper. The fault of course lies with the Taluk Serishtadars and Revenue Inspectors. The Collector has issued such strict orders that the Inspectors are to live within their Divisions that I expect there will be a marked improvement in the accounts of this Fusly 1275.

47. The information I have given above will, I trust, satisfy the Board's Orders as expressed in their Proceedings, dated 15th June 1865, No. 3,239. I do not, however, understand what is meant by the "revised accounts" mentioned in the Proceedings. I imagine they are accounts belonging to the Deputy Collector's Department I could furnish any number of objectionable accounts both from Taluks and villages; but they would afford no further information than what I have already given.

48. The Huzur accounts I have also examined. D No. 3 has been altogether omitted, on the ground that No. 9 gives all the required information. I do not think it does, No. 3 shows the progress made monthly in the collections of list. No. 9 gives only collections on the total demand. No. 3 will be kept for the future. The addition of a few headings in some accounts is said to be unavoidable.

49. A large number of accounts, in addition to those of the Manual, are prepared in the Taluqs. Some are forwarded to your office, some to my office, and some to the Deputy Collector. The Taluq Serishtadars have to supervise the village accounts, and to prepare their own accounts according to the Manuals. Besides this they have to prepare annually 33 accounts, and monthly 27 accounts. I cannot say that all these accounts are unnecessary. Those sent to the Deputy Collector I believe are necessary. But I think some of the accounts might be dispensed with without any difficulty. It is to be hoped that the new Manual of Accounts will correct this.

50. Public servants in the Sub-Division have acquired land during Fusly 1274, as follows:—

Names.	Office.	Land where situated.	Extent.	Assessment.
			Acres.	RS. A. P.
T. Ramasawmy	Serishtadar of Voilpaud.	Chintalavaripulli in Voilpaud Taluq.	18 0 0	2 10 0
S. Ramoodoo.....	Shroff of Madanapulli Taluq.	Nadigadda and Bassinicondah in Madanapulli Taluq.	0 14 0 2 38 14	0 3 9 11 6 0
P. Soobarow....	2nd Goomastah of Raychottee Taluq.	Doonicottah in Kadiri Taluq.	7 0 0	2 10 0
			28 12 14	16 13 9

51. With the exception of the three Taluk Serishtadars mentioned above, and the Voilpaud Tahsildar, I have been perfectly satisfied with the conduct of the Taluk officials, as far as I can judge after so short a residence in the District. I can quite endorse the opinion entertained by Mr. Molony of the Sub-Division Serishtadar H. Kristnarow. Regarding the subordinates in my office I have no reason to complain. The work they have to perform is sometimes heavy, and they always do it well. The Head Clerk, Chengal Row, I have had to reduce to a post in the Taluk, with the least amount of responsibility attached to it, for gross misconduct. This man has been a suspicious character for a long time.

52. The delay in the submission of this Report has been quite unavoidable. I joined the District late; the time occupied in the settlement of Voilpaud and Madanapulli Taluks carried me late into the year, and I have since had to visit the Taluks for the examination of the accounts. At the same time I have had to keep up my work as Joint Magistrate, and the fact that my file already numbers 136 cases this year is some extenuation. By commencing the settlement for Fasli 1275 early I will be able to avoid a similar delay for the future.

TATTOO,
7th October 1865.

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

SETTLEMENT REPORT

OF

KURNOOL.

Submission of Annual Jummahbundy Report and Statements.

1. I have the honor to forward the Annual Jummahbundy Statements for the past Fusly 1274.

Places in which Settlement was made.

2. The Settlement of each Taluk was made within its limits, and in the large Taluks of Ramalcotta, Patticonda, and Markapore was held in two villages to meet the convenience of the Ryots.

Puttahs renewed.

3. More than seventy-five per cent. of the Puttahs were not renewed on this occasion.

State of Season and Rain-fall.

4. The Season was a favorable one for dry cultivation; the accompanying Abstract showing that rain fell regularly, though not heavily, from May to November, thus ensuring the success of most of the dry crops. The only exceptions were Cotton, Bengal Gram, and Wheat, of which the out-turn was very poor. The loss on the Cotton crop was important; but the breadth of cultivation under Wheat and Bengal Gram was insignificant.

Months.	Inches.	Tenths.
1864.		
April ... ..	...	0 $\frac{9}{16}$
May	2	4 $\frac{9}{16}$
June	3	6 $\frac{3}{4}$
July	3	8 $\frac{7}{16}$
August	6	9 $\frac{9}{16}$
September... ..	1	8 $\frac{13}{16}$
October ... ..	...	5 $\frac{9}{16}$
November... ..	2	8 $\frac{10}{16}$
December ... ..	...	...
1865.		
January ... ..	...	...
February ... ..	...	5 $\frac{3}{16}$
March... ..	...	...
Total...	22	7 $\frac{8}{16}$

SETTLEMENT REPORT OF

Water in Tanks.

5. The heavy rain in August supplied the Tanks, and both the early and late wet crops were successful.

Sanitary state of the District.

6. The Sanitary state of the District was decidedly better than in the preceding year. Cases of Cholera and Small-pox occurred in many quarters; but there was no violent outbreak of either epidemic within the Fusly.

Prices of Grain.

7. In the accompanying Comparative Statement of Prices there would appear to be an increase in prices over the preceding Fusly, with the exception of Jonna and Cotton. The fall of price in these staples is most marked; but even in the articles which show an apparent increase of price this result is obtained only on the average for the whole year: there having been a decided fall in all prices in the latter months, simultaneous with and apparently consequent on the fall in the price of Cotton. I have entered at large on this subject in my Administration Report, and there appears little doubt that the fall in the price of Cotton has lowered that of all other produce; and the late tendency to dangerous famine rates has received a salutary check.

Comparative Statement of Prices in Fuslies 1273 and 1274:—

Description.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Per 1 Garce.	Per 1 Garce.		
Paddy, first Sort ...	236	267	31	...
Do. second do. ...	212	241	29	...
Cholum	328	297	...	31
Gumboo	313	320	7	...
Horsegram	311	336	25	...
Raggy	275	281	6	...
Arekeloo... ..	172	194	22	...
	Per Candy.	Per Candy.		
Cleaned Cotton ..	285	190	...	95
Indigo	915	1,188	273	...

KURNOOL

3

Monthly Prices of Produce during Fussy 1274 :-

Months.	RICE.			Paddy.		Jonna.	Sazzaloo.	Raggy Arika.	Horse Gram.	Black Gram.	Wheat.	Salt.	Cotton.	Indigo.
	First Sort.	Second Sort.	3	First Sort.	Second Sort.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1864.														
1. July...	608	542	274	252	382	376	334	240	372	465	724	380	327	827
2. August...	635	538	276	248	376	380	332	215	373	355	770	371	328	998
3. September...	537	542	269	243	342	283	306	206	347	466	715	369	311	1,096
4. October...	587	522	271	241	319	318	293	198	357	464	691	385	140	1,240
5. November...	584	533	268	243	308	324	293	203	397	463	733	384	180	1,220
6. December...	576	513	257	230	286	315	276	196	348	461	741	383	186	1,240
1865.														
7. January...	568	483	257	231	272	319	276	189	332	447	724	391	187	1,180
8. February...	572	510	257	240	276	317	259	186	321	423	838	247	179	1,160
9. March...	583	518	260	237	269	313	267	181	313	415	904	374	164	1,680
10. April...	531	476	301	273	247	304	264	170	301	383	863	346	83	1,220
11. May...	515	491	252	232	242	292	239	177	288	332	852	347	83	1,200
12. June...	560	486	257	232	246	295	233	162	287	363	858	349	104	1,200
Total...	6,876	6,154	3,199	2,692	3,565	3,836	3,372	2,323	4,046	5,037	9,413	4,426	2,272	14,261
Average...	573	513	267	241	297	320	281	194	336	420	784	369	190	1,188

SETTLEMENT REPORT OF

Changes in Tenure.

8. Enclosure B in No. 3 shows that 21,311 acres of land, bearing an assessment of Rupees 20,498, were thrown up by the Ryots; and 39,243 acres, bearing an assessment of Rupees 36,906, were newly taken up, showing an actual increase in the holdings, of Rupees 16,408 in assessment, and 17,931 acres in extent.

Remission.

9. The particulars of waste charged and remitted appear in the same enclosure. The remission on dry waste was for land in the bed of a tank where, from the water remaining far later than usual, cultivation was impossible. The wet waste charged was chiefly on portions of numbers, and in a few cases of neglect to cultivate in proportion to the amount of water received into the tank. The wet waste occurred chiefly in the Taluk of Patticonda, where the rains were not sufficient to supply the tanks, though favourable for dry cultivation.

Particulars of Remission.

10. The particulars of remission are given in Statement 4; the Shamilat Bungar remitted was almost entirely on wet lands left waste for want of water. The wet and garden lands converted into dry were charged with the reduced dry assessment on the same account. The permanent remissions are farms of Inams not yet settled, as has been explained by me on former occasions.

Special Products.

11. The following Statement shows the cultivation of special products as compared with the preceding Fusly:—

	LAST FUSLY.		PRESENT FUSLY.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.	
					Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Sugar-cane... ..	443	5,511 14 0	426	5,224 10 0	...	...	17	287 4 0
Cotton... ..	2,60,167	2,50,763 12 10	2,51,323	2,37,636 12 0	...	...	8,844	13,077 0 10
Indigo... ..	20,241	50,214 6 7	3,800	7,942 14 9	...	...	16,441	42,271 7 10

The increase in the cultivation of Cotton in the preceding Fusly was so enormous that the slight decrease on the present Fusly was a mere fluctuation: the price of the article at the time of cultivation having been at its highest rate. It is fortunate that there was not a continuous increase in the cultivation of this crop as might have been expected. The crop was poor, and before it was picked prices had fallen so low that it could not have been remunerative. I trust that in the current Fusly the exaggerated growth of this crop will cease, and that the land will be again devoted to the production of human food, which has been subject to an artificial scarcity during the mania of late years.

Indigo.

12. The decrease in the production of Indigo is on account of the article being no longer remunerative. I have heard nothing to lead me to believe in any deterioration in its manufacture; but the price has fallen in the European market, and it will no longer pay the cultivator to produce it.

Miscellaneous Items.

13. Statement No. 9 shows the Sundry and Miscellaneous items. Those entered in the previous Fusly under the former head have been transferred in accordance with the Board's instructions to the latter, and consist of charges on Inams not finally settled by the Commission. The changes of revenue in these items do not require explanation. The privilege of working the diamond mines is sold as a yearly farm, and as the speculation is no longer remunerative the rent has fallen off to some extent. The water rate collected for the Irrigation Company on land watered by the Canal has been included amongst the "Other items" to correspond with the Treasury Accounts.

Demand, Collection, and Balance.

14. A Statement showing the Demand, Collection, and Balance on these Miscellaneous items accompanies the Report.

Increase in Revenue.

15. The Comparative Statement of all sources of Revenue shows a net increase of

Rupees 22,955 over the preceding Fusly. The decrease in the Land Revenue, apparent in the Statement, is caused by the transfer of certain items to Extra Revenue, and there is in reality a slight increase in the Ryotwar, as shown in paragraph 8 of this Report. There is also a slight increase in the Forest Revenue, and a large increase of Rupees 13,029 in Stamps. The latter is accounted for by the introduction of the discount system, under which a large stock of stamps has been purchased by the vendors in advance. The facilities thus afforded to the public to procure stamps will doubtlessly enhance the revenue; but I do not anticipate that the large increase caused this year by the change of system can be maintained.

Outstanding Balance.

16. Statement 11 shows the Demand, Collection, and Balance of the whole Revenue,

Current and Arrears, and shows a balance of Rupees 15,071-9-5 on the current demand one month after the close of the Fusly. Out of this sum, Rupees 7,273 is on account of unadjusted salaries of village Munsiffs in two Taluks, which are paid by deductions from their Puttahs, and will be adjusted shortly. The balance really due amounts, therefore, to Rupees 7,798-9-5, and is little more than four annas per cent. on the whole demand.

Balance in Shrotriem Villages.

17. Of the total balance of Rupees 350-7-2 on Shrotriem villages, as shown in Statement 12,

Rupees 109-13-0 has been collected in July, and the remainder will be shortly realised.

Arrears.

18. Statement 13 shows the collections on account of arrears, and the amount of Rupees

1,824-4-5 recommended for remission out of the remaining balance of Rupees 2,297-7-2. These arrears do not extend for more than three years back, and were the subject of detailed inquiry at the Jummahbundy by the different Officers who conducted it, upon which the present recommendation is founded. In this District such arrears are due only by the poorest Ryots, and require more harshness to realise than the whole ordinary current Revenue.

Coercive Measures.

19. The above arrears exist principally in the Taluks of Cumbum and Markapore,

where alone, as will be found from the enclosure to Statement 13, coercive process has been necessary for the collection of the revenue. In both Taluks, it is chiefly the land that has been sold, and this is far less harsh than the attachment and sale of the miserable personal property of the defaulters. The land thus sold is generally valueless, and purchased for Government at a nominal price; but the effect of the process is to compel pauper landowners to give up land for which they are unable to pay, and to teach the people in these Taluks the necessity of punctuality in meeting the Government demand if they wish to retain their land.

Collections.

20. Statement 14 shows an increase of Collections, both Current and Arrears, over the

preceding Fusly of Rupees 59,180 in the Land Revenue, caused chiefly by the punctual realisation of the Government demand.

Accounts.

21. The Village and Taluk Accounts were carefully scrutinised at the Jummahbundy, and

the errors detected were corrected. The Carnums in the Nundial Taluk had drawn up their accounts with Telugu figures, and as this was in opposition to repeated orders, I required them to prepare duplicate accounts, at their own cost, with English figures, and these were submitted within one month.

SETTLEMENT REPORT OF KURNOOL.

Land held by Public Servants.

22. The accompanying Statement shows the extent of land held by public servants :—

Particulars.	Number of Servants.	CIRCAR PUTTAH LAND.		INAM LAND.		TOTAL	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Huzur Servants	25	475	856	969	261	1,444	2,117
Taluk do.	62	1,077	1,409	2,062	3,000	3,139	4,409
Total...	87	1,552	2,265	3,031	3,261	4,583	6,526

Head Assistant Collector.

23. Mr. Arbuthnott, who has served for many years in the District as Assistant and Head Assistant, acquiring a thorough knowledge of the people has gone Home on furlough during the Fusly under report. His place has been filled for short periods by Messrs. Brandt and Sharp, and for the brief experience I had of the former he struck me as a most intelligent public Officer.

Deputy Collectors.

24. The Deputy Collectors, D. Timmappa and A. Soodarshana Row, have given me valuable assistance, and I am much pleased with the way in which the Acting Deputy Collector Koomaraswamy Mudaliar has performed his duties while in charge of the Treasury.

Officials.

25. The Serishtadar Choudappa, and the Tahsildars Pandaty Kista Row, Jagalapooddy Venkatasoobaya, and Narahary Gopalkistama Chetty, have fully maintained the high character for efficiency which I have previously been able to give them.

(Signed) J. I. MINCHIN,
Collector.

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SETTLEMENT REPORT

OF MADRAS.

1. I have the honor to submit my Settlement Report for Fusly 1274 with the usual Statements.

Statement No. 1. Villages at which the Settlement was made.

2. The marginal statement shows the stations at which the settlement of each Taluq was made. The Collector's Division, comprising the three Taluqs of Saidapet, Trivallur, and Ponneri, was settled by myself; and the Sub-division, consisting of the Taluqs of Conjeveram, Chingleput, and Madurantakam, was settled by Mr. Cockerell, the late Acting Sub-Collector, with the exception of one village in the Chingleput Taluq, which was left unsettled by him when appointed as Acting Sea Customs Collector, and was therefore settled by myself. The Trivallur Taluq was settled in three places, viz., Trivallur, Nagalapuram and Sattivedu; Ponneri Taluq at Pulicat, a most convenient and central place; and Saidapet partly at the Kásbah town of Saidapet and partly at Trivattur. The Sub-Collector settled his Taluqs at more than

Conjeveram Taluq, Striperumadur and Conjeveram; Madurantakam Taluq, Karunguli and Atcherwakam; Chingleput Taluq, Chingleput and Sadras,

one place in each Taluq, as shown in the margin. So that every Taluq was settled within its own limits and much to the convenience of the Ryots.

3. The period occupied by myself and the Sub-Collector, in the settlement of each Taluk, averaged 36 days: a somewhat longer period than usual, but necessary on account of the new mode of settlement adopted by me this year.

4. In the previous years the Tahsildars mainly conducted the settlement, and left but little to be done by the European Covenanted Officers; and the settlement being simply village by village, the waste was charged or remitted entire in each village without inquiring into individual cases. Whereas this year each individual's claims were inquired into, and reasons recorded for giving or withholding remission; this seems to have afforded satisfaction generally, though in reality the extent to which waste was charged was greater than in the previous year.

Variations in the Number and Tenure of Villages, with remarks on the number of Pattahs renewed and not renewed.

5. There has not been any material fluctuation in the number of villages held under different tenures. One village only has been added this year to those under Ryotwary. This village was acquired by a portion of the lands formerly purchased from the Zemindar of Palaveram for the Cantonment of Palaveram having been this year surveyed and assessed and brought under regular Ryotwary tenure, as the Commanding Officer of Palaveram was of opinion that there was more land there than was necessary for the Cantonment. The decrease of three villages under the head of rents for one year, and the increase of a similar number under the head of rents for more than one year, are owing to that number of villages leased out in last reason for one year only having been this year leased out to the same lessees for more than one year or until they are assessed. The number of villages held under tenures other than Ryotwary, such as Shrotriem, Inam, and Iari Muttah, remains the same as in last year.

Pattahs.

6. The aggregate number of Ryotwary Pattahs issued this year was 41,210, or 1,755 less than last year. This decrease was the result of certain changes introduced by me in the

SETTLEMENT REPORT OF

mode of giving Pattahs. I issued only one Pattah to each Ryot for all the lands he held in a village; whereas formerly the practice was to give more than one Pattah. For instance, if a Ryot had some Mirassi land, and some that he held on mortgage only, and some for which he had given Kararnamah, he would have three Pattahs issued to him, one for each description of land. This anomalous practice continued up to last year, probably without the knowledge of the Collector, and in spite of the very stringent Orders to the contrary issued by the Board and Government. My attention was drawn to it, quite by chance, and I of course at once issued orders for its suppression, which have been decidedly successful as evidenced by the large reduction already effected, though there are doubtless still instances of the practice. A further scrutiny at the ensuing settlement will, I hope, effect a complete abandonment of it, and result in the number of Pattahs being still more reduced.

7. The number of Pattahs renewed this year was 12,737, or 18,205 less than last year. The Pattahs unrenewed or those in which but slight alterations had to be made amounted to 28,473. The large increase in the number of unrenewed Pattahs over last year is satisfactory, and is owing to my having insisted upon each ryot bringing his old Pattah with him to the Jammabandi and making the Village officers and the cultivation Inspectors and Zillahdars responsible for his doing so. There is still room for improvement in this matter also, as no doubt many Pattahs really not needing renewal were renewed. In the cases in which no fluctuations occurred, I did not insist upon the Ryots bringing their Pattahs, as I did not think that legally their production was necessary. The number of Miscellaneous Pattahs given this year, as required by the Board's Miscellaneous Circular of the 31st August 1864, was 43,418, or about 2,208 more than the aggregate number of Ryotwary Pattahs.

Season and Sanitary Condition of the District.

8. The annexed table shows the rainfall of the year.

April 1864.....	0 0
May „	1 34
June „	0 49
July „	1 55
August „	5 83
September „	3 41
Total.....	12 62
October „	5 62
November „	10 85
December „	0 21
January 1865.....	0 0
February „	0 0
March „	0 0
Total.....	16 68
Grand Total.....	29 3,

which was less by 6 inches than the previous year. The correctness of the returns from the Taluks is, however, I am afraid very doubtful, as in some of them the rain gauges have got out of repair, and the quantity of rain entered is on estimate only.

9. The seasons were on the whole more favorable than last year, though the rain did not fall exactly when most wanted. The early rains were so scanty that the dry crops were much below the average, and 18,587 acres of land under these crops were left waste altogether. The rains in November and December were however very favorable, and nearly all the tanks, including even the largest in the District, received a full supply, a thing which had not occurred for many years past; and the supply of water was sufficient not only for the Navarai crop, which is grown in the latter half of the year from December to February, but was also enough to begin in some places the ear cultivation from May to September.

10. The sanitary condition of the District was, on the whole, quite as good as last year. Cholera, fever, dysentery, and small-pox prevailed slightly in the Presidency Town and some of the Taluqs, but the mortality was by no means great any where.

11. The agricultural stock suffered to a small extent in some of the villages in the Trivallur Taluq, but not so as to cripple the resources of the ryots. A few extreme cases of losses in this way were however carefully enquired into, and redress by a remission given to the Ryots.

Prices of Grain.

12. The prices of the staple articles of food, as compared with the past Fasli, is given below.

					Fasli 1273.	Fasli 1274.
					RS.	RS.
Paddy, 1st sort...	...	...	...	...	170	180
Do. 2nd do...	...	...	...	...	155	162
Raggy...	...	...	...	...	201	218
Varagoo...	...	...	...	...	155	182
Cumboo ..	...	...	...	...	185	196
Cholum...	...	...	...	...	213	225

The average price of paddy was Rupees 171, or Rupees 93 or 119½ per cent higher than the commutation rate fixed at the survey, and eleven per cent higher than the price of last year.

Ryots' Holdings with causes for the abandonment of waste and taking up lands.

13. The holding of the Ryots at the beginning of the Fusly, amounted to acres 4,57,305, assessed at Rupees 13,05,960. The extent given up during the year was acres 12,884, assessed at Rupees 24,867, or acres 5,600 more than the extent given up in the previous year. The quantity of land newly taken up amounted to acres 24,443, bearing an assessment of Rupees 47,415, or acres 4,799, assessed at 6,920 Rupees less than those taken up in the previous year. Both the decrease in the land taken up, and the increase in the quantity relinquished, are mainly owing to the failure of the early rains, and to an apprehension on the part of the Ryots that every acre of land included in their Puttahs would be charged for whether cultivated or not, and irrespective of the state of the season without any exception. The relinquished portion, however, chiefly consisted of dry lands assessed at low rates, and therefore the actual demands were but slightly affected, the net decrease being only Rupees 330.

Actual Cultivation. Statement No. 3.

14. The extent of actual cultivation this year under the several heads of dry, wet, and garden, amounts to acres 4,16,686, assessed at Rupees 12,24,178, which is less than the actual gross cultivation of last year by acres 13,928 assessed at Rupees 6,387. The apparent disproportion between the extent and assessment, is attributable to the fact of the highly assessed and favorably situated lands, both Nunjah and Poonjah, being alone cultivated this year, and the lightly assessed lands whose unfavorable situation does not allow of their being cultivated except when the early rains fall (which was not the case this year) being left waste. Although there was thus a decrease in the total cultivation of all sorts, there was a large increase in the Nunjah cultivation, amounting to acres 4,659, assessed at Rupees 18,539. This increase is alone attributable to the above mentioned favorable fall of rain in November and December, and had it only fallen equally well earlier, the season would have been a bumper one.

15. The increase in the breadth of Nunjah cultivation is, however, very satisfactory, as being in my opinion conclusive proof that the Ryots of this District if they have but sufficient water are as energetic as those of the neighbouring Districts, and quite as willing to bring all the land under the plough. Mr. Ellis, my predecessor, was also of the same opinion. This year there was a very remarkable instance of the truth of the above, viz., in the case of the lands under the Chembrumbakum Tank, the largest in the District. The revenue from these lands is about Rupees 50,000, and whereas in previous years, when the tank was only partially filled, an average of 8,000 Rupees yearly had to be remitted. This year there was no remission, or hardly none asked for even.

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16. The following table will show in one view the total holdings of the Ryots, the extent actually cultivated, including Fassal and Tirwajasti, the amount of waste charged, and that remitted.

	Dry.		Wet.		Garden.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Total holdings of the Ryots for Fasli 1274.	1,93,194	2,66,792	2,72,772	10,49,801	2,898	11,915	4,68,864	13,28,508
Actual cultivation...	1,24,224	1,72,354	2,42,445	9,54,775	2,472	10,394	3,69,141	11,37,523
Fassaljasti...	.....	.....	.....	75,896	...	...	.....	75,896
Tirwajasti...	.....	24,134	.....	.....	...	...	.....	24,134
Waste charged...	31,431	38,323	15,693	46,829	421	1,502	47,545	86,654
Waste remitted...	37,539	56,114	14,634	48,197	5	19	52,178	1,04,330

17. Enclosure A. to Statement No. 3 shows a decrease under the head Fassaljasti, or 2nd crop cultivation, to the extent of Rupees 6,549, and this was owing to the late rains preventing a 1st crop being raised upon the usual two-crop lands. There was an increase of Rupees 2,048, however, under the head Tirwajasti, as the copious rains which fell in November and December admitted of a few lands generally cultivated with dry crops to be this year cultivated with wet crop.

Waste charged and remitted, with reasons.

	Rs.
Amount charged as per enclosure B. to Statement No. 3 of last year.....	39,428
Amount added to the charge as per order of Government, 16th June 1865, No. 1,341.....	22,513
Total...	61,941

18. The amount of waste charged this year is Rupees 86,654. This amount, compared with the similar charges of the previous year, including the amount finally ordered by the Government to be levied in their Proceedings of the 16th June 1865, No. 1,341, is, by Rupees 24,713, greater than last year; of this amount the Taluqs of the Collector's division are charged with Rupees 27,087, while those in the Sub-Collector's division with Rupees 59,567. The cause for leaving so much land waste was carefully scrutinised at the settlement, and only where neglect was apparent was the full assessment charged and not a portion only as in the previous years. Where there was no neglect on the part of the Ryots, and the waste was from causes beyond his control, the assessment was remitted in toto in accordance with the Board's Orders. Previous to the Jammabandi, the Sub-Collector was instructed to follow the same course; and the settlement generally seems to have given satisfaction, more particularly in my division, as I have had no petitions from the Ryots complaining of the charges there, and have had no great number of appeals from the Sub-Collector's division.

19. The extent of waste upon which full remissions were given, amounted to acres 52,178, assessed at Rupees 1,04,330; of which the remissions granted on Poonjah Podugal, or Poonjah, fallow lands, alone amounted to Rupees 55,498, or Rupees 16,584 more than the remissions granted on the same fallows in Fasli 1273. The increase is owing to the greater extent of these Poonjah lands, cultivated with Varagoo in Fasli 1273 than in 1272, having been this year left fallow to be made re-productive. When reporting upon the settlement for Fasli 1273, I stated that I was in hopes this Fasli to be able to discontinue these remissions; but as the Varagoo crop was already then half-grown, the orders issued then could not be acted upon, unless made retrospective. As this however could not have been done with any fairness, the usual remissions were granted this year also; but it was distinctly announced to the ryots at the last Jammabundi, that in no future year would they be granted. The Board having since, in paragraph 6 of their Miscellaneous Circular of the 15th June 1865, observed that those remissions should be continued at any rate till the District is re-assessed. I propose addressing them separately on the subject before the settlement of Fasli 1275 commences.

20. The extent to which remissions had to be granted, on lands submerged and rendered temporarily unfit for cultivation, amounted to Rupees 10,987, and Rupees 37,845 was remitted on Nanjah lands left waste either from want of water resulting from the means of irrigation being not sufficient for the extent of land required to be irrigated, or from disrepair of tanks or channels.

Particulars of remission. Statement No. 4.

paragraphs 19 and 20 of this report, amounted to

	RS.
Occasional.....	15,470
Special.....	14,587
Deductions for the Payment of Village Servants.	12,152
Total ..	42,209

21. The remissions granted under all heads, including those on waste, as shown in Rupees 1,46,539, or Rupees 1,56,503 less than the remissions of last year; deducting from the above amount (Rupees 1,46,539), Rupees 1,04,330 (waste remissions), as stated in previous paragraphs, there remains a balance of Rupees 42,209 to be accounted for. This consists of remissions given under the several heads shown in the margin.

22. The large decrease of Rupees 1,56,504 is however attributable to the following causes :

Rupees 1,46,577.

first to the Merahs of Village servants, as per margin, having been transferred this year to Local Funds, and a separate miscellaneous Puttah

having been issued for its collection ; and second, to Road Fund hitherto credited to the regular Land Revenue, and then transferred to Local Fund as a deduction from the former head, this year being entered in the Miscellaneous Puttahs and at once carried to account, under the head District Road Fund.

23. Under the head Occasional Remissions there are only a few items which call for any remark. Those under the heads " Crops flooded and " Lands flooded," amounting respectively to Rupees 479 and 1,381, were owing to the heavy rains that fell in the latter part of the year and their consequent damages. The increase in the remissions made from the second crop charge is owing to the extensive private cultivation carried on by the Ryots from their own wells, &c., in the first half of the year, when the rains, as previously described, failed. The increase of Rupees 7,159 under the head of Remissions on Tope Cowle Lands is attributable to large tracts of land having been given away this year for firewood plantation, the assessment upon which is remitted for 20 years. The sum of Rupees 12,152, entered in Column 3 of Statement No. 4, as Merah due to village servants for the current year, is owing to the villages transferred from North and South Arcot having their Merah incorporated with the land assessment, and then regulated at so much per cent, upon the Ayen beriz, and then put down as a reduction upon the land revenue under the head of Remission.

Statement No. 5. Shavi Remissions.

amounting to Rupees 958 only. Subsequent to the Jammabandi a few cases of Shavi have been brought to my notice ; but some of them were disallowed then and there, as there appeared no sufficient reasons for remitting, and others have been referred to the Tahsildars for further explanation and enquiry ; but the total amount of such subsequent Shavi will not exceed Rupees 300.

24. Remissions on Shavi crops had to be given to a very small extent this year,

Statement No. 6. Lands held on Progressive Cowle.

Rupees 3,003 ; acres 259 assessed at Rupees 323, have been taken up on the same terms this year, so that the entire extent of such lands now amount to acres 2,068 bearing an assessment of Rupees 3,326.

25. Lands held on Progressive Cowle up to last year amounted to acres 1,809, assessed at

26. The remissions on such Cowles this year amounted to Rupees 663, which is less than those of last year by Rupees 590. This decrease is the result of a certain large extent of such Cowle lands having now become liable to the full Taram Assessment owing to the time of the Progressive Cowle having expired. Deducting the above said Rupees 663 from the Survey Assessment of these lands (Rupees 1,686), the remainder Rupees 1,023, is the net revenue of the year from them, and includes the Fassal and Tirwajasti upon them.

27. The following Abstract shows in one view the holdings at the beginning of the Fasli under these Cowles; the extent given up; and that taken up; and lastly the remissions.

Holdings at the beginning of the Fasli...	1,809	3,003
DEDUCT.		
Land assessed at the full Taram Assessment...	436	1,099
Lands given up and reverted to Government for want of bidders..	538	541
	Balance...	835
Add lands taken up...	259	323
	Total...	1,094
Cowle Remissions...	...	663
	Net Beriz...	1,094
		1,023

Enclosure A. to Statement No 6.

28. The Statement below shows the extent of lands held on Muktah and permanent Cowles. This is the same as in last year. The small increase of Annas three Pice four under the head of permanent Cowle Assessment is owing to that amount left out by mistake in the previous year's calculations having been this year brought to account. The large increase of Rupees 7,159 under the head of Tope Cowle remissions is owing, as already explained, to the large extent of waste (sandy and swampy lands) taken up last year on the borders of the sea and the North and South Canals for firewood plantation.

Statement No. 7. Special Products.

29. The extent of lands cultivated with special products is shown below in a comparative form.

Fasli.	Sugar-cane.		Cotton.		Indigo.	
1273.....	86	531	132	280	7,505	19,408
1274.....	87	402	652	971	8,017	19,633

The large increase of acres 520 in cotton sufficiently proves that the Ryots of this District are not quite indifferent to the advantages of this crop. Much of this increase is doubtless due to the experiments of Europeans, East Indians, and a few of the richer Natives; but still, I think, enough has been done to show that if the price of cotton remains as it is, this District would always supply its quota of that article to the markets.

30. There is but a slight increase in the cultivation of Indigo, and it therefore calls for no special remark.

Statement, No. 9. Sundry Items, together with causes for variations

Statement, No. 9. I shall confine myself therefore to remarking only upon a few of the most important one. The decrease of Rupees 1,48,594, under the head "Sundry Items, Land

Vide paragraph 23 of this Report.

Revenue" is owing to the transfer of the *merahs* due to Village servants to the head Village service Fund subordinate to Local Funds. The increase of Rupees 24,726 under the head of rents for one year and rents for more than one year, is owing to the Rentals of certain unassessed Villages, which were until last year credited to the head Land Revenue, having been credited this year to the head "Sundry items." The increase of Rupees 22,513-3-6, under the head "Other items" subordinate to Miscellaneous, is owing to that amount being a moiety of the charge on waste land made by Messrs. Banbury and Hutchins, having been brought to account under this head after having been previously remitted by permission of the Board of Revenue and removed from the accounts of Fusly 1273 before its close.

Statement No. 10. Demand from all Sources of Revenue.

32. The following abstract exhibits the aggregate settlement of land and other sources of Revenue as compared with the preceding year :—

Items.	Fusly 1273.			Fusly 1274.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Permanently settled.....	1,06,523	5	4	1,06,523	5	4	.....	.....
Jody on Shrotriem and Inam Villages.....	69,982	12	0	71,269	2	8	1,286	.....
Ryotwar.....	12,87,528	7	10	12,81,999	2	4	.....	5,529
Miscellaneous.....	1,22,295	11	1	1,96,878	2	0	74,583	.....
Rent for one year.....	19,815	14	3	.....	.....	.....	.....	19,816
Rent for more than one year.....	4,982	14	7	.....	.....	.....	.....	4,983
Total...	16,11,129	1	1	16,56,669	12	4	75,869	30,328
Abkarri.....	11,13,770	15	4	10,73,866	11	4	.....	39,904
Income Tax.....	1,78,283	0	9	2,51,425	2	8	73,202	60
Moturpha.....	108	5	3	.....	.....	.....	.....	108
Salt.....	20,48,266	14	3	18,57,828	3	11	1,765	1,92,204
Stamp.....	1,71,955	0	10	1,84,963	6	9	13,908	900
Total...	51,23,513	5	6	50,24,753	5	0	1,64,744	2,63,504
Net Decrease...	.....	.....	.....	.....	.....	.....	.....	98,760

33. The aggregate demand from all sources amounts to Rupees 50,24,753-5-0, being a net decrease of Rupees 98,760 in comparison with the Beriz of last Fusly. This decrease chiefly occurs in the salt and the Madras Abkarri as will be explained hereafter.

Land Revenue Beriz.

34. The total demand under this head is Rupees 16,56,670, or Rupees 45,541 more than the demand of the previous year. The increase is owing chiefly to the extended Nunjah cultivation which occurred at the latter end of the season as already explained,* and which being brought to account after the Jamabundy has been entered under the head of Miscellaneous instead of Ryotwar. The increase is also somewhat due to the new system of charging the assessment on waste lands in full instead of in part only as hitherto.

* Vide 14 and 15 of this letter.

SETTLEMENT REPORT OF

Abkarri Beris.

35. The falling off of Rupees 39,904 in the Abkarri is owing to certain large shops in Madras having been closed by order of the Police during the year, causing a loss to Government of some 10,000 Rupees, and to other shops having been resigned on account of the inability of the shop-keepers to pay the rent originally agreed upon, and by the shops having to be again rented out at a loss to Government.

Income Tax.

36. The large increase of Rupees 73,142 under the head Income Tax is owing to the demand for the entire year in the Presidency Town and its suburbs having been brought to account of this District this year; while in last year the demand of seven months only was brought to account, the tax of the Madras Town having been transferred to us only in December 1863. It is also due in some measure to the amount of certain bills issued in 1273 having been inadvertently left out in the accounts of that year and brought to account this year.

Salt Revenue.

37. The following abstract shows the Revenue of the year from the sale of salt as compared with the previous one.

Fusly 1273.		Fusly 1274.		Decrease.	
MDS.	RS.	MDS.	RS.	MDS.	RS.
16,45,760	20,47,804	14,86,999	18,55,687	1,58,761	1,92,116
Deduct Increase in the Miscellaneous item...					1,677
Net...					1,90,439

The apparent falling off of Rupees 1,90,439, is attributable to the following circumstances. Until the end of May 1864, the practice was not to enter in the accounts the value of Salt sold to wholesale merchants until it was paid up in full; whereas from June 1864, under the orders of the Board, the full value of such Salt was credited in the accounts at once from the head "Advance repayable, and the amount thus advanced adjusted when the money was actually paid. There were

* Standing Circular No. XLII, (Board No. 3,294.)

thus at the date of the Board's* Proceedings 31st May 1864, large sums due for previous months which were brought to account in last year, instead of lying over for adjustment to this year, and hence one reason for the apparent decrease in this year. Another reason is that for nine months in last year, the sales of the Chunembat Pans were brought to account in this District, while this year the whole of the Salt there manufactured has been brought to account in the South Arcot District, the Pans having been transferred to that District in the month of September 1863.

38. The quantity of Salt in store at the beginning of this Fasli was Maunds 18,61,452. If to this be added the quantity manufactured and received into store during this Fasli, the total will be 37,67,808 maunds, or 1,98,987 maunds more than last year. This increase is not so much owing to an increased manufacture as to a portion of the last year's manufacture from the Southern Pans having been received into store in the beginning of this year.

39. The Home and Inland consumption during the year amounted to maunds 12,70,240, and the quantity exported to 2,16,759, or 26,918 maunds less than the quantity shipped in the previous year. The decrease in the sales is, however, only nominal, and owing to the causes referred to in paragraph 37 of this report.

40. The falling off in the shipment of salt is owing to the demand for Salt from foreign ports having been less than last year.

41. The amount of Kudivaram paid was Rupees 1,26,537, or Rupees 6,073 more than that in the previous year; but this slight increase calls for no special remark. The cost of storage and charges of Establishment, &c., amounted to Rupees 1,63,394, or Rupees 14,040 more than last year. If the above two items are deducted from the aggregate value of salt sold during the year, the net revenue will be found to amount to Rupees 16,23,598, or Rupees 1,99,014 less than the net revenue of the past year. This decrease having been already accounted for in the previous paragraphs, no further explanation seems necessary.

42. The sale of salt at Home's Gardens has progressed considerably; but this is not so much due to any material improvement in the retail sales, as to the large demand for wholesales at the Madras Kotar for salt to send by Rail to the Western Coast and other places rendering it necessary for some time to send all retail bazaars to Home's Gardens.

43. *Stamps.*—The increase of Rupees 13,008 under the head of Stamps is doubtless owing to the Stamp Laws and penalties having been on several occasions strictly enforced.

Current Demand Collection and Balance from all Sources of Revenue.

44. Out of the aggregate demand of Rupees 50,24,753, the collections within the Fusly amounted to Rupees 46,45,272, which left a balance of Rupees 3,79,481. Of this balance, the Collection up to September last amounted to Rupees 1,97,033, leaving at the end of that month a balance of Rupees 1,82,448, or $3\frac{1}{2}$ per cent. of the demand yet to be collected.

Land Revenue Collections.

45. Out of the aggregate demand of Rupees 16,56,670, under the head Land Revenue, a sum of Rupees 14,43,124, or 87 per cent. of the demand, was collected within the Fasli, leaving a balance, of Rupees 2,13,546, or 13 per cent. of the demand. The collections up to September amounted to Rupees 1,26,979, which reduces the balance to Rupees 86,567, or to within 5 per cent. of the entire demand. From the above it will be seen that the collections of this year are not a very great improvement on those of last year. For this the Tahsildars are alone to blame, as they were repeatedly ordered to collect strictly according to the kists, or in default to *zulf* property in proportion to the balance, but have invariably failed to do so; each and every one of them has been reprimanded by me, and eventually fined for disobeying my orders, and yet I find that they have even now, including arrears of past Fuslies, large balances in their respective Taluqs without having attached property to the full extent of the balances. I therefore propose to make an example of the most negligent of them, and will write hereafter to the Board and request them to allow me to suspend him from his Tahsildarship for a period of at least 6 months in the hope that this punishment will be a warning to the other Tahsildars in the year to come, and, as I believe, there is no other way of bringing these officers to a knowledge of what is expected from them by Government.

Particulars of Balance under all Heads.

46. The particulars of balances under all heads at the close of September is shewn below.

	rs.	Per cent.
Permanently settled estates.	2,319	$2\frac{1}{4}$
Shrotriem.	2,804	$3\frac{1}{4}$
Ryotwar	35,200	$2\frac{1}{2}$
Miscellaneous	46,244	$24\frac{1}{2}$
Total Land Revenue...	86,567	5
Abkarri	20,321	0
Income Tax	75,560	0
Total...	1,82,448	

Permanently settled Estates.

47. The balance of Rupees 2,319 against permanently settled estates occurs chiefly in the Chingleput, Madurantakum, and Trivallure Taluks. That there should be any balance whatever under this head is very discreditable to the Tahsildars concerned, as the present law gives every facility for the speedy collection of balances against such estates; but I am sorry to say the Tahsildars in this District have got into such a habit of putting off attaching the property of defaults to the end of the Fasli, and even beyond it, that it is very difficult to break them of it. Not one Tahsildar has zufted property as he ought, and hence there are balances which would not have existed if the Tahsildars had done their duty.

Ryotwar.

48. The balance under the head Ryotwar amounts to Rupees 35,200, which is by Rupees 22,938 less than the balance outstanding at the close of September last year, in other words, the balance is within $2\frac{1}{2}$ per cent. of the demand, while the balance last year was within $4\frac{1}{2}$ per cent. only. The personal property of the defaulters has been fully attached and sold, and there remains now nothing but landed property to proceed against for the rest of the balances, and this property therefore also is in the course of being sold.

Shrotriem.

49. The Shrotriem balance is chiefly due upon villages held under that tenure, and enfranchised since my last report, the Title Deeds of which have not yet been distributed to the parties, owing to their not having appeared before the Tahsildars to receive them. I have now directed the Tahsildars to publish a notice to all absentees calling upon them to appear within a given time to receive their Title Deeds and to pay up their balances, and telling them that in default they will have their villages attached and resumed.

Miscellaneous, Rupees 46,244.

50. The balance under the head Miscellaneous is large, but is owing to the transfer of various sundry items to that head from Ryotwar during the year. For a greater portion of the balance, however, property has been attached and is now being sold.

51. Of this balance the Madras quit rent and ground rent balance alone amounted to Rupees 12,024 at the end of September; but the Madras Deputy Collector informs me that he has already distrained property to a great extent, and that more property is being distrained daily for the remainder of the balance.

Abkarri, Rupees 20,321.

52. A balance of Rupees 20,321 is due from this source, and the renter by whom it is owing states that he keeps it back pending the decision of the Board regarding his claim to compensation for certain shops made over to the North Arcot District.

Income Tax, Rupees 75,560.

53. Of the large balance of Rupees 75,560 under this head, Rupees 2,801 belong to Chingleput Proper, and the remainder to the Madras Town and its suburbs. The attention of the Deputy Collector of Madras has been frequently drawn to the large balance, and he has now been again requested to take early measures for its realization.

Demand Collection and Balance of Arrears from all Sources.

54. The arrears of previous Faslies amounted to Rupees 4,45,666 at the beginning of Fasli 1274. Deducting from this amount Rupees 2,41,274, being the Collections within the Fasli, and Rupees 19,354 being the amount ordered by Government to be written off the accounts in their Proceedings noted in the margin, there remained a balance of Rupees 1,84,588 at the end of Fasli 1274. The above balance has since been reduced by collections to the end of September to Rupees 1,73,578. Of the last named

amount, sanction was solicited in my last Jamabandi report for writing off the accounts a sum of Rupees 32,598-10-10 as being irrecoverable. The Government having called for further explanation on the question, it was furnished to the Board in my letter of the 20th September last, No. 292, and I trust that sanction will now soon be accorded not only for the above amount, but also for Rupees 692-3-10, being the irrecoverable portion of the Chingleput Income

23rd September 1865, No. 25.

tax arrears, and for which also sanction was applied for in my letter to the Board noted in the margin. Deducting the above named two

sums from the Rupees 1,73,578-9-3, being the balance of arrears at the end of last September, the arrears to be still accounted for amount to Rupees 1,40,287-10-7. The particulars of which are given below :—

Ryotwar...	...	...	13,860
Shrotriam...	...	...	611
Miscellaneous...	...	...	47,270
Total Land Revenue...			61,741
Abkarri...	...	...	56,107
Income Tax...	...	...	22,439
			1,40,287

Ryotwar.

55. Of the ryotwar arrears, Rupees 9,381-10-11 are recoverable, for nearly the whole of which property has been attached. Rupees 4,478-9-5 are irrecoverable. This latter amount consists chiefly of sums due on disputed boundary lands and on wastes the assessment on which was erroneously brought to account at the time of Jammabandi, but remitted subsequently on sufficient grounds being shown for the land being waste. In the above amount of irrecoverable arrears are included certain percentage and other remissions annually made in the survey assessment of the villages transferred from the North and South Arcot Districts, pending a fieldwar reduction of the assessment in those villages on the principle of the general revision sanctioned for those Districts.

Shrotriam.

56. Under this head there is a sum of Rupees 497-6-8 recoverable; the remaining Rupees 114-4-2 is irrecoverable, as this amount was erroneously charged on enfranchised Inams from the year the Inam Commissioner settled the Inams, instead of from the date in which the Title Deeds were issued. The sum of Rupees 497-6-8, above referred to, is chiefly due upon enfranchised Inams, the Title Deeds of which have not as yet been distributed owing to the continued absence of the Inamdars. Orders have, however, been issued to attach the villages against which these arrears are outstanding.

Abkarri Arrears.

57. The abkarri arrears, amounting to Rupees 56,106-7-11, are due by the Chingleput renter for Fuslies 1272 and 1273, and are by Rupees 8,000 above the amount, viz., 24,000, recommended by Mr. Ellis to be allowed as yearly compensation to the renter for transferring certain shops to the North Arcot District. I have issued stringent orders therefore for the speedy collection of the said 8,000 Rupees.

Income Tax Arrears.

58. These arrears chiefly appertain to the Town of Madras, being the amount of uncollected bills issued during a few months in 1273 after the transfer of the tax to this District. I have requested the Deputy Collector of Madras to make good these arrears as soon as possible, and to report to me how far they might be reduced by getting rid of bills the payers of which are not forthcoming. I purpose making a special report regarding these arrears to the Board at an early date.

Miscellaneous Arrears.

59. Of the 47,270 Rupees due under this head, Rupees 13,699-12-3 are recoverable and are in course of collection. The recovery of Rupees 23,809-14-4 is doubtful, and Rupees 9,862-11-4 are irrecoverable. Of this last named amount, Rupees 1,446-1-2 only appertain to the Chingleput District proper, and the collection of it was suspended by myself and the Sub-Collector after the Jamabundy for good and sufficient reasons shown. The remainder, Rupees 8,416-10-2, appertains to the Madras Town, being the quit-rent and ground rent arrears due upon lands within the High Court limits. Of this amount the Deputy Collector of Madras reports that Rupees 773-10-8 is due upon bills erroneously issued twice over during the survey of 1857. Rupees 5,250-10-10 consists of arrears of more than six years' standing, and therefore legally irrecoverable, and are due upon waste lands the owners of which are not known or utterly impoverished. Rupees 1,900-4-1 are also due on account of ground rent upon lands the temporary occupants of which have either since deserted or have no property whatever, and are therefore wholly irrecoverable. Rupees 492-0-7 are due upon several bills issued subsequent to the survey under the Orders of Government for lands occupied by burial grounds, or attached to temples, or on private lands since appropriated for public purposes, but the bills for which were not cancelled as they ought to have been from time to time owing to the Municipal authorities and the Engineer Officer not having communicated the sales of the land to the quit-rent Department. All the above named sums, amounting in the aggregate to Rupees 14,455-8-11, being irrecoverable, I beg the Board will be pleased to obtain the sanction of Government for writing them off the accounts.

Madras Quit-rent.

60. The large amount of the Madras quit-rent arrears is much to be deplored; but it is entirely owing to the practice of issuing bills yearly for every bit of waste land in Madras, whether the owners be unknown, or whether they be known; but paupers are unable to pay. The issue of the bills is no advantage to Government, as the rents due upon them are really never realized, and at the end of six years the amount due for those six years being legally irrecoverable is, by permission of Government, always struck off the accounts, and therefore the issuing the bills only swells the amount of the demand unnecessarily, and necessitates a yearly explanation for its non-collection in the Jammabundi Report. To obviate this, I would recommend that the amount of these bills should never be included in the demand, but that a separate register of them, with the names of the supposed owners of the lands, and the demand against them, be kept in the Deputy Collector's Office. This register would show that the Government had not given up their rights to rent upon their lands. If a claimant should turn up, then only a bill should be issued in his name and the amount so collected should alone be entered in the accounts; this would in my opinion be the only way of effecting a reduction in the above said balance, at least as long as the present defective state of the law, as affecting the Madras quit-rents, continues. I beg the Board will therefore obtain the special sanction of Government not only to my writing off the accounts the amount of the said bills, but also to my following in future the course now suggested.

Irrecoverable Arrears recommended for remission.

61. The particulars of the irrecoverable arrears now recommended to be written off the accounts, and the several years to which they belong, are shewn in the following abstract.

Items. a	Fusli 1269.			Fusli 1270.			Fusli 1271.			Fusli 1272.			Fusli 1273.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ryotwar....	92	1	7	639	5	3	553	1	1	1,660	3	2	1,533	14	4	4,478	9	5
Shrotriem...	...	...	...	...	...	...	...	...	...	57	4	3	56	15	11	114	4	2
Miscellaneous.	5,457	9	5	237	9	2	268	0	11	2,411	9	10	1,487	14	0	9,862	11	4
Total ...	5,549	11	0	876	14	5	821	2	0	4,129	1	3	3,078	12	3	14,455	8	11

Coercive Process.

62. The subjoined abstract shews the number of cases in which coercive process was employed, the amount of property attached, and that sold, compared with the previous year.

Fuslies.	Number of cases in which coercive process was employed.	Value of property attached.		Value of property sold.		Total.
		Land.	Personal.	Land.	Personal.	
1273... ..	18,629	78,309	1,35,694	21,865	1,921	23,786
1274	15,015	65,200	87,846	10,058	2,826	12,884

The attachment and sales of property within the Fusly were less than last year, but since the close of the Fusly, and up to the end of September, landed property to the extent of nearly Rupees 60,000 has been attached, and orders issued for the sale of nearly the whole of it.

Gross Collection and Charges.

63. The collections from all sources this year amounted to Rupees 48,86,995-14-0, which is less than the collections of the past year by Rupees 2,47,754. The falling off chiefly occurred in the Salt and Abkarry Departments, as related in paragraphs 35 and 37 of this Report. The charges incurred under all heads amounted to Rupees 5,68,572, or Rupees 75,713 more than the charges of last year, or a little more than 11½ per cent. on the gross collections. The increase in the one is chiefly owing to a larger quantity of Colombo Arrack having been purchased for the Abkarry Department this year, and to the introduction of the higher rate of salaries to the Salt establishments, and to the larger manufacture of Salt, with its consequent expenses. Deducting the charges from the gross collections the net revenue of the year amounts to Rupees 43,18,423-10-5, or Rupees 3,23,467 less than the net revenue of last year.

The working of the Forms of Taluqs and Village Accounts.

64. The Village accounts were kept more satisfactorily and more in accordance with the Manuals than last year, and the Serishtadar examined them carefully at the Jamma-bundi. In forty-nine cases, however, I found it necessary to fine the Curnums, and in one instance I was obliged to suspend one, and in two dismiss them from office for negligence in keeping their accounts.

Returns of Landed Property held by Public Servants.

65. The return of landed property possessed by each servant in the Collectorate has been rendered and does not call for remark, as little or no land has been acquired by them during the year.

Conduct of Public Servants.

Mr. G. Banbury, Mr. C. N. Poshin, Mr. J. R. Cockerell, Mr. A. McWebster, Mr. E. Storr, and Mr. H. Wigram.

of whom cordially assisted me. Mr. Cockerell was the Sub-Collector who did the Settlement of the Sub-Division, and is especially worthy of notice.

Mr. A. Smith, Mr. S. R. Locke, & V. Rungasawmy Iyengar.

67. The three Deputy Collectors named in the margin also did their share of the task well, and to my entire satisfaction. My Serishtadar, A. Kistnamah Charri, is everything that I could desire, and I would beg particularly to recommend him to the Board as worthy of promotion. He has now thoroughly mastered the whole Revenue system of this District; is laborious and painstaking, and most trustworthy.

68. Of the Tahsildars, I regret that I cannot speak at all favorably. They are generally negligent and apathetic, and are apt to put off everything to the last moment, and through their fault alone has this Report been delayed so long, as the Statements required for it had to be sent back two or three times to them for correction. The Tafiuk Serishtadars are with one or two exceptions still worse; during the year I have frequently had to fine heavily both the Tahsildars and their Serishtadars, and one of these latter, in the Sub-Collector's Division, I have requested the Sub-Collector to punish by suspension for three months, as he failed to send any account at all within the prescribed time, and when sent, it was so imperfect as to be useless, and had to be sent back all the way to Madurantakam for correction.

SAIDAPET,
19th October 1865.

(Signed) E. G. R. FANE,
Collector.

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(Signed) E. G. R. FANE,
Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

1. I have the honor to submit my report on the annual settlement of this District for then past Fusly 1274, (A. D. 1864-65,) accompanied by the prescribed Statements.

Settlement of Taluks.

2. The settlement of the District was commenced on the 16th January by the Acting Sub-Collector at Kovilambundi in Wandawash Taluk, and was wound up by myself on the 24th June last at Palamaner. I was unable to complete my share of the work at an earlier date, as I only returned to the District in the middle of January, and could not start on my settlement tour until nearly a month later than usual.

3. The Taluks of Wallajah, Chendraghiri, Palamaner, and the Northern and Western parts of the Chittoor Taluk, were settled by myself; whilst the Jummahbundy of the southern portion of the latter Taluk, and of the entire Taluk of Gudiatham, was made by Mr. Price, the Acting Head Assistant Collector.

Mr. Barlow conducted the settlement of the Taluks which compose the Sub-division.

4. The settlement of each Taluk was conducted as usual within its respective limits. The arrangements under which this was effected are particularised in Statement No. 1.

Variations in the Number and Tenure of Villages.

5. The number of Government villages, and of those held under other tenures, remains as it stood last year. The changes in the tenure of villages enfranchised by the Inam Commissioner during the two last Fuslies will be exhibited in the Quinquennial Return No. 15, which becomes due in Fusly 1276.

6. The subjoined abstract shows the extent to which Puttahs were renewed during the year under review :—

Divisions	Taluks.	With alterations.	Without alterations.	Total.	Renewed and new Puttahs.	Grand total.
1	2	3	4	5	6	7
Principal Division.	Chittoor	9,578	10,804	20,382	8,002	28,384
	Chendragiri... ..	1,269	1,290	2,559	6,089	8,648
	Palamaner... ..	3,132	3,328	6,460	8,090	14,550
	Gudiatham... ..	7,876	2,070	9,946	12,563	22,509
	Wallajah	5,031	6,199	11,230	13,883	25,113
	Total...	26,886	23,691	50,577	48,627	99,204
Sub-division.	Vellore... ..	11,658	4,750	16,408	2,879	19,287
	Poloor... ..	3,868	8,415	12,283	7,012	19,295
	Wandawash	10,949	9,153	20,102	4,496	24,598
	Arcot... ..	7,946	11,394	19,340	3,147	22,487
	Total...	34,421	33,712	68,133	17,534	85,667
	Grand total...	61,307	57,403	1,18,710	66,161*	1,84,871

* See Total Column of Statement following.

SETTLEMENT REPORT OF

From this it will be seen that the number so renewed amounts to somewhat more than one-third of the whole.

Had the Puttahs for lands newly taken up for cultivation been excluded, the actual number of renewed Puttahs issued during the year would have been very much smaller than it has yet been. The following Statement will satisfy the Board, however, that there is steady progress in the right direction :—

Fusly.	Fresh Puttahs granted in the room of old ones.	Puttahs granted for lands newly taken up for cultivation.	Total.
1272... ..	68,650	12,413	81,063
1273... ..	56,844	10,473	67,317
1274... ..	42,563	23,598	*66,161

Season and Sanitary State of the District.

7. The early rains were light and very partial, but were fortunately followed by a most abundant and seasonable North-east monsoon. The only tracts of the District which did not participate in the general good fortune were the Polur, Palamaner, and part of the Chittoor and Chendraghiri Taluks, where, owing to some cause or other, probably to the natural configuration of the country, the rain-fall is generally scantier and more uncertain than elsewhere. On the whole, I found on my return to the District in January, that the prospects of the season were more hopeful than they had been at any time since I joined it. Had the season begun as well as it ended, the disheartening influences of a succession of bad years would have given way in time to have admitted of the fullest advantage being taken of its opportunities.

8. Subjoined is a Statement showing the average rain-fall for the last five years :—

Fusly.	South-west Monsoon.							North-east Monsoon.							Grand total
	1863 April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	1864 January.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1270...	...	87	13	3.68	3.57	2.37	11.52	0.28	44	71	...	...	72	8.15	19.67
1271...	625	3.394	1.855	2.32	5.41	3.84	17.444	201	4.585	...	269	...	...	5.55	22.499
1272...	21	1.303	2.51	2.118	4.816	4.724	14.533	4.43	2.129	123	...	...	867	8.162	22.295
1273...	2.17	1.8	1.8	1.9	3.4	3.9	11.55	4.9	1.1	2.1	...	...	...	7.11	18.66
1274...	1	4	2.7	3.1	6.5	1.2	12.2	5.5	9.6	8	...	1	...	14.2	26.4

With all this the general health of the District was below par.

9. Cholera broke out with considerable virulence in the Taluks of Chittur, Chendraghiri, and Yellore, and 756 persons are reported to have fallen victims to the epidemic; being 116 in excess of the mortality from the same disease in the previous year.

10. Small-pox and fever prevailed to some extent, but do not appear to have been more than ordinarily fatal.

	No.
Cows.....	1,256
Bullocks.....	3,144
She Buffaloes.....	846
He do.	1,422
Sheep.....	1,015
Total...	7,683

11. The Returns received since the Administration Report was written, give a larger mortality among the farm stock than was then supposed. The disease was most active and fatal in the Taluks south of the Paler.

Prices of Grain.

12. Below are exhibited the prices of the principal agricultural products as compared with the quotations of the preceding Fusly:—

Products.	Fusly 1274, per Garce.	Fusly 1273, per Garce.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, first sort	170	154	16	...
Do. second do.....	156	144	12	...
Jonnalu... ..	198	187	11	...
Sajjalu	178	190	...	12
Horse gram... ..	248	176	72	...
Raggy	175	167	8	...

In all, except in one, there is an upward tendency, which may be easily accounted for by the active exportation which two lines of rail keep up, and which, drawing off all the superfluities of an abundant harvest, leave the stocks for local consumption at the very minimum of the demand.

Ryots' Holdings.

13. Enclosure B. in Statement No. 3 exhibits the fluctuations in the extent of Ryots' holdings during the year.

	Acres.	Assessment.
Dry. { Relinquished.....	37,941	51,646
{ Taken up.....	28,077	37,807
Difference...	9,264	13,839
Wet. { Relinquished.....	3,563	2,2617
{ Taken up.....	5,150	2,7138
Difference...	1,587	4,321
Ryots' holdings in Fusly 1273...	6,65,261	18,47,421
Do. do. 1274...	6,57,585	18,37,904

From this it will be seen that on the first indication of another failure of the south-west monsoon large tracts of land, wet and dry, were thrown up, and that the extent subsequently taken up under the more favorable aspects of the latter part of the season still left a loss of nearly Rupees 10,000 on the revenue.

14. There is nothing discreditable to the industry of our agricultural masses in these results. They were suffering under the depression of a series of bad years; there was little in the prospects of the year, so far as it had gone, to encourage them to hold on, for its further chances, lands which under the rule, which charges all dry waste if retained they would have had to pay for. And thus it was that all agricultural computations having been disturbed, the revenue does not show the improvement which might have been anticipated after so favorable a monsoon as the last.

15. The figures under heads "Dry taken up," and "Wet taken up," of the marginal Statement, upon which I have just been commenting, show that there was a rapid reaction when the prospects of the season did improve; and I would point to the results under the latter of these items as bearing testimony to the general pertinency of these observations.

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16. Thus, against a total area, wet and dry, of 41,504 acres, with an assessment of Rupees 74,463, relinquished at the outset of the season, we have in summing up final results 33,828 acres, assessed at Rupees 64,946 to set off, leaving a net decrease of 7,676 acres, worth Rupees 9,517.

Items.	Acres.	Assessment.
Ryots' holdings in the commencement of Fusly 1274	6,65,261	18,47,421
Do. relinquished during do. do.	41,504	74,463
Difference...	6,23,757	17,72,958
Land taken up during Fusly 1274... ..	33,828	64,946
Total holding in Fusly 1274...	6,57,585	18,37,904

Actual Cultivation.

17. Subjoined is a Statement comparing actual cultivation inclusive of waste charged in Fusly 1274 with the same particulars for the preceding year :—

Items.	FUSLY 1274.		FUSLY 1273.		COMPARISON.			
					Increase.		Decrease.	
1	2		3		4		5	
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Actual cultivation...	6,49,850	18,00,504	6,30,181	17,17,603	19,669	82,901	...	...
Second crop assessment ... ..	.....	46,882	.....	43,495	.....	3,387	...	...
Additional do., or Tirvajasti ... ..	.....	33,504	.....	21,271	.....	12,233	...	...
Total...	6,49,850	18,80,890	6,30,181	17,82,369	19,669	98,521	...	...

18. Each item contrasts favorably with its counterpart of the previous year. The result is due solely to the more encouraging aspects of the latter part of the season.

The net surplus revenue, Rupees 76,285, remissions deducted, is shown in Statement No. 10.

19. At this point in last year's report, Mr. Banbury, I observe, draws a comparison between the decennial growth of the revenue in this and the South Arcot District subsequent to the revision of their respective assessments.

The contrast is striking enough to arrest attention. Knowing nothing of South Arcot, I am not perhaps entitled to hazard an opinion as to the circumstances which may have contributed to this more rapid development of its revenue. But there is, I think, in those statistics of a rapidly progressive prosperity—indication that the question is principally one of the more or less favorable character of the seasons during which the two Districts are contrasted.

20. Mr. Banbury sets down the decennial average beriz of the South and North Arcot Districts, prior to the revision, at twenty-two and one-third lacs, and sixteen and half lacs respectively.

These averages after the revision of their assessments fell in each to nineteen and half lacs and thirteen and three-quarter lacs respectively. In South Arcot, the beriz rose in Fusly 1266, or two years after the reduction, to twenty-four and half lacs, or nearly two and one-quarter lacs more than its average at the old rates, and again in the very following year, it fell nearly four and half lacs.

21. In the two following years, the revenue again shot up to a startling figure, and was once more in Fusly 1270 at the standard of Fusly 1266. Since that, the progress upwards appears to have been more gradual and steady.

22. In North Arcot, on the other hand, we have none of these striking fluctuations. From our lowest point of depression, thirteen and three-quarter lacs in the year of the revision, we have very slowly and with very little intermediate variation improved our average at the old rates by just one-third of a lac.

23. Now, during the period under review, this District was suffering under an almost uninterrupted succession of unfavorable seasons.

With the exception of Fusly 1269, the year in which I joined it, when the revenue reached seventeen and one-third lacs, the highest point yet attained, there has been no year of which it can be said that one or other of the monsoons did not fail.

The year upon which I am now reporting is a pregnant instance in itself how greatly agricultural enterprise depends on the seasonableness and sufficiency of the earlier rains.

24. Unless the people have that more precious guarantee, their early water, the relinquishments will be large, and no amount of industry, called into activity by an abundant north-east monsoon, will make of the out-turn of the year a more than average one. I have been long enough in the District to say with confidence that the agricultural masses are industrious and steady, and believe, that notwithstanding the facilities of two lines of Railway, and the several measures of relief carried out under the liberal policy of recent years, a larger revenue could not have been raised in any single year without real immediate hardship and much prospective mischief.

25. If we add to these discouraging influences, the fact that some twenty-three per cent. of the irrigation works continues, owing to want of funds, in a greater or less state of inefficiency, the explanation of our more tardy growth is complete.

26. As a littoral District, South Arcot has probably vast advantages over this more inland one in coming more fully and certainly under the influence of one at least of the periodical monsoons.

Possibly too its irrigation works are of a class which can be more easily and promptly supervised than in this District, where the revenue so greatly depends on numberless small tanks supplied from the surface, drainage, and which having been long neglected, owing to their insignificance singly, yet make up in their aggregate disrepair a widespread obstacle to the steady and more rapid growth of the revenue.

27. I apologise for this somewhat lengthy digression, but Mr. Banbury's comments seemed, in the interests of the District, to call for some notice.

Waste charged and remitted.

	Remitted.	Charged.
	Rs.	Rs.
Fusli 1273... ..	1,29,818	27,497
Do. 1274... ..	37,359	1,12,765

28. Under this item, the year's results are gratifying. The figures given in the margin represent the aggregate waste remitted and charged during the last two Fuslies. The Board will gather from this, that the remissions

for the year under review fall short of those of the year preceding it by nearly one lac.

29. A good many claims for remission under the head "Bhoganashti," consequent on the failure of the early rains, were made at the outset of the settlement; but as these were very sparingly entertained, the people were content enough to forego them and trust to their own industry to make good the shortcomings of the earlier part of the season.

30. In every case where indulgence was granted, the propriety of the claim was most fully sifted, and where any doubt existed a special inspection and report were made. From the tenor of the correspondence which passed between the other settling Officers and myself in the earlier part of our operations, I believe that every caution was exercised in dealing with those cases in which remission has been allowed by them.

31. It will be seen from the following table that the largest remissions occur in the Taluks of Chittoor, Palamaner, Poloor, and Wallajah. In the case of the three first, the remarks already made in paragraph 7 will afford sufficient explanation. In Wallajah, on the other hand, the very superabundance of the element so deficient in the others created a like necessity for remission.

32. On commencing the settlement of this Taluk in January, I learned that in a good many villages valuable lands in the beds of tanks long held on Puttah were so deeply flooded that there was no reasonable hope of the water subsiding in time to admit of their being profitably cultivated. These were all specially inspected and reported, and on the information so obtained I found I could deal with the more scattered claims—the parties for the most part consenting to take their chances of the season and of an early subsidence of the floods.

85 Thirumalapuram.
131 Vedanthangal.
157 Samethangal.
31 Chemasamudram.
3 Yeri.
4 Pallaveri.
54 Kalathur.

But in the case of the villages noted in the margin, the inundation was so extensive, and involved so large a stake, that I determined to defer their settlement for a time. This I resumed at Ranipet after the Easter holidays,

when the remissions were finally fixed with reference to the then ascertained circumstances of the lands so affected.

33. There is a large increase in the extent of waste charged as compared with the operations of the previous year, the remissions amounting to some twenty-five per cent. on the whole against an average of about eighty per cent. in the year with which it is compared.

34. As already implied in paragraph 29, I steadfastly declined to admit claims for remission on Nunjah waste, unless under circumstances beyond the control of the Ryot. Until, however, the state of things, adverted to further on in paragraphs 25 and 26, is improved, the remissions under this head would always be larger than the circumstances of the season would at first sight lead one to expect.

35. Remissions for Punjab waste were, the Board will observe, most sparingly allowed:—

Division.	Taluku.	WET.				DRY.				GARDEN.			
		Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Principal Division.	Chittoor...	642	3,735	925	4,931	...	...	5,190	5,454	...	...	...	...
	Chendraghiri..	119	829	409	2,127	...	...	1,714	2,043	...	...	...	...
	Palamaner ...	1,609	6,149	119	384	...	...	1,210	1,012	...	...	...	...
	Gudiatham ...	214	1,259	1,219	5,648	3	6	3,187	4,254	...	...	...	...
	Wallajah ...	1,652	7,501	2,807	11,625	33	17	8,953	9,766	2	5	2	6
	Total...	4,236	19,777	5,489	24,715	36	23	20,254	22,529	2	5	2	6
Sub-Division.	Vellore...	305	2,041	749	4,376	1	1	3,862	6,450	...	...	...	...
	Poloor...	2,688	13,059	420	1,954	5	7	4,278	5,159	...	...	...	...
	Wandawash...	132	761	1,702	8,778	...	...	14,260	19,697	...	...	...	...
	Arcot ...	330	1,726	2,089	11,255	...	...	5,166	7,849	...	...	...	...
	Total...	3,455	17,587	4,960	26,363	6	8	27,566	39,155	...	...	...	...
	Grand Total.	7,691	37,364	10,449	51,078	42	31	47,820	61,684	2	5	2	6
Fusly 1273...		22,256	1,12,483	1,554	7,348	12,824	17,335	15,267	20,143	...	...	3	7
Increase...		...	...	8,895	43,730	...	...	32,553	41,541	2	5	...	...
Decrease...		14,565	75,119	...	...	12,782	17,304	...	...	...	...	1	1

Remissions.

Fusly under review. I proceed to review seriatim the several items therein dealt with.

Lands submerged in the Beds of Tanks.

36. Statement No. 4 gives all information respecting the remissions granted during the

37. Under this item, Rupees 23-11-8 only were remitted, being Rupees 146 less than the amount allowed the year before.

Shavi.

38. Remission to the extent of Rupees 5,515 was claimed, of which Rupees 4,678 were remitted.

Of this, Rupees 4,475 were granted by the Acting Sub-Collector in the Poloor Taluk alone. The trifling balance represents the further remissions under this item for the rest of the District. Mr. Barlow, I believe, satisfied himself that the indulgence was not greater than the exceptional circumstances of that Taluk already adverted to justified him in according.

Bhoganashti.

39. I have already in alluding to this item stated that the claims under it were for the reasons stated more numerous and pressing than I was at first quite prepared for. In the double crop lands, there was no doubt considerable loss; but eventually these claims were satisfactorily silenced for Rupees 5,784; which is Rupees 13,104 less than the remissions under this head the year before.

Stalacummi, or portion of Fields left waste.

40. Under this head we have only a trifling remission of Rupees 84 against Rupees 5,592 in

Fusly 1273. This favorable result is ascribable to the favorable influences of the latter part of the season under notice.

Chickadpaldi, or lands ploughed but not sown.

41. The remissions under this item (Rupees 272) are so small, as compared with those

of the year preceding (Rupees 10,607), that I merely note the amount in its place.

Pairu Nashti, or loss of Crop.

42. Rupees 38 were remitted in the Chittoor Taluk on some crops which had been destroyed by blight.

Cowle Remissions.

43. A sum of Rupees 36-1-8 was remitted under this head in Vellore Taluk, on account

of some assessed immemorial waste granted on progressive Cowle.

This is Rupees 65-2-4 less than the remission under the same item in the preceding year.

The land on which this remission was granted is included in the tracts alluded to in paragraph 24 of the Settlement Report for Fusly 1272.

Dated, 9th September 1865, No. 171.

The Board have now my report, with the correspondence connected with this matter

before them, which will enable them to pass final Orders.

Meanwhile, I have entered the assessment of these lands at the rate settled by the Sub-Collector.

Vittappal, or Seed sown but did not germinate.

44. These items do not call for remarks, as no remission of the kind was granted during the year under report.

Customary Remission.

45. The fluctuations in these items are too trivial to call for notice.

46. The permanent reduction under the head of "Teerwacummi," noticed in paragraph 36 of the last Settlement Report, is still under reference, but will be finally disposed of during the current Fusly.

SETTLEMENT REPORT OF

47. In the case of the permanent reduction granted to one Kande Row, alluded to in paragraph 37 of the last Report, a reference was made to the Inam Commissioner, who, in his reply, states that the matter must have escaped the notice of the Inam Deputy, owing to its not having been mentioned in the Ayacut accounts of the Kalattoor village filed by the Curnum during the Inam settlement.

On further consideration, it has occurred to me that the case does not fall within the Inam rules, and I have, therefore, asked the Collector of the Madras District to furnish me with some statistics, which I hope will enable me finally to dispose of the matter.

Miscellaneous.

48. Rupees 1,12,427 were paid under this head for the remuneration of village officers. The sum is 7,054 Rupees in excess of the last disbursements on this account.

As observed in last report, a rise in the Beriz involves a corresponding increase in these emoluments.

49. The trifling increase under item 17 does not call for notice.

Extent of Land cultivated with Special Products.

50. The subjoined Statement shows the extent and assessment of land cultivated with Sugar-cane, Cotton and Indigo :—

Fusly.			Sugar-cane.		Cotton.		Indigo.	
			Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1274	...	...	5,249	46,492	4,559	9,524	9,042	20,853
1273	...	...	5,255	45,586	2,296	4,728	13,885	38,931
Increase ..			...	906	2,263	4,796	...	...
Decrease...			6	...	...	...	4,843	18,081

51. The slight variation in Sugar-Cane cultivation scarcely calls for remark. It is fully accounted for by the partial failure of the rains in the Palmaner, Chendragiri, and Chittoor Taluks, where are the largest operations in this crop.

52. The increase under cotton is probably more nominal than real, owing to the difficulties already explained in the two last reports.

53. There is a very marked fall in the cultivation of Indigo. This may in some measure be due to the failure of the earlier rains, but the principal causes no doubt are those noticed in the correspondence quoted in the margin, and

Letter to Board, dated 15th August 1865, No. 151. until the European markets recover their tone it is not likely that there will be much perceptible improvement.

Land Revenue, Miscellaneous.

54. The particulars of these items are shown in Statement No. 9.

Villages held permanently or for a term of years.

55. The item of Rupees 100 now credited under this head has been hitherto exhibited under that of "Rents for more than one year", owing to the absence of the present head of accounts in the old forms of Miscellaneous Statement.

Quit-rent on Bungalows and Compounds.

56. The increase under this head is nominal, as such items have heretofore been included in "Ryotwary."

Revenue from Lands on the Sites and Slopes of Hills.

57. For like reasons, the increase of cultivation on hill slopes is also merely nominal.

Revenue from reverted, sequestered, and unclaimed Inams.

58. The large increase under this head is principally made up of the assessment of Inams placed under attachment in consequence of the non-attendance of the Inamdars to receive their title deeds.

Tax on Trees on unassessed Lands.

59. The decrease under heads "Rent of topes" and "Scattered fruit trees" calls for no particular remark. The new form of this account having only been introduced towards the middle of the year under report, the actual figures under each separate head have not yet been sufficiently verified to admit of their finding place in the year's accounts. In next report the new form shall be fully adopted.

Land cultivated, but not included in Jummahbundy.

60. There is a decrease of Rupees 3,157 in this item, which will always fluctuate with the vicissitude of the season.

Water Tax on Zemindary and Inam lands.

61. The Zemindary tracts contribute nothing to this source of revenue, so that this figure represents only the impost paid on Inam lands. The increase of Rupees 2,225 is due to an abundant north-east monsoon.

Water Tax on Ryotwary Lands or Faisaljasti and Tirwajasti.

62. The receipts under this head are included in Ryotwary collections in this District. To show such receipts separately, Statement No. 3 which accompanies this report, would have to be modified. From column 15 of the Statement, the Board will gather that this water rate is one of the items which compose Ryotwary Land Revenue.

Quit-rent on sundry Personal and Service Inams.

63. In these, as well as in sundry Dambadam Inams, no distinction can be drawn between amounts due on Inams settled and not yet settled by the Inam Commissioner, as the Registers have not been completely furnished. The increase of Rupees 2,849 under these heads represents the amount of quit-rent imposed by the Inam Commissioner.

Kavil Kandayam.

64. This item in last year's accounts comprised likewise the assessment of Inams attached in consequence of the Inamdars failing to attend and receive their Title Deeds at the Inam settlement. This explains the present decrease.

Curnum Vartana.

65. The increase under this head is nominal. This was treated as an item of Ryotwar in the previous years.

Parabari Mera.

66. The decrease of Rupees 8,450 under this head is merely nominal. In explanation

I have to observe that in most of the villages of this District, the Damashayi Inam and Mera are deducted from the Tharam assessment and disbursed to the village establishments entitled. In villages, however, which formerly belonged to Jaghires, and were subsequently confiscated and incorporated with Government tracts, as also in those villages transferred to North Arcot from the Madras District, the village servants were in the habit of receiving remuneration in kind direct from the Ryots. From Fusly 1272, this practice was discontinued, and the value of grain payable by each Ryot was, with reference to paragraph 25 of the Taluk Manual, charged in his Puttah, and the aggregate amount having been deducted from the Ryotwar Beriz of the village, was disbursed to the village servants in the proportions to which they were severally entitled. This village office asset has taken the name of "Parabari Mera." This and the ordinary Mera were included in the Statement of Remission No. 4, and were deducted with the other items of remission in it—the Parabari Mera having been credited under the then head, "Sundry Revenue items."

SETTLEMENT REPORT OF

Miscellaneous, No. XCIV., dated 31st August 1864.

67. The Board of Revenue having, in their Circular noted in the margin, directed the transfer of Mera to Local Funds under the designation of "Village Service Fund," the amount in question was not, as before, included in Land Revenue Miscellaneous items. It having been subsequently directed that until further Orders, the old system should be reverted to, the amount which should have been brought under the head, Miscellaneous, was not so entered, because the Demand, Collection, and Balance Accounts had in the interim been closed and despatched, and its inclusion would have affected the "demand" already determined and submitted.

68. The sole alternative, therefore, was to bring the amount under Miscellaneous during the current Fusly, and leave the head "Parabari Mera" blank for Fusly 1274, in order to secure agreement between the Jumma bundy accounts and the Demand, Collection, and Balance Statement for that Fusly.

Revenue Fines.

69. There is an increase of Rupees 2,522 under this head. Of this, Rupees 1,539 is the amount of a fine imposed in 1862 upon the Currum of Pakala for embezzlement, and which, after having been kept in deposit pending the result of his appeal, was brought to account during the year under report.

General Results of Land Revenue.

70. In the subjoined abstract are compared the year's results with those of the previous Fusly :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Total cultivation, including second crop and additional assessment... ..	17,82,369	18,80,889	98,520	...
Deduct. { Occasional remission... ..	92,989	10,990	...	81,999
{ Customary do.	7,556	7,751	195	...
{ Miscellaneous do.	1,07,122	1,14,179	7,057	...
Total...	2,07,668	1,32,920	...	74,747
Remainder...	15,74,701	17,47,969	1,73,268	...

Sundry Sources of Revenue.

71. These are given below in comparison with the figures of the preceding Fusly :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Abkarry... ..	2,92,155	2,92,155	...	...
Miscellaneous... ..	...	63	63	...
Total...	2,92,155	2,92,218	63	...
Stamps... ..	93,245	93,348	5,103	...
Miscellaneous... ..	2,707	2,465	...	242
Total...	95,952	1,00,813	5,103	242
Grand total...	3,88,107	3,93,031	5,166	242

Abkarry.

72. The item of Rupees 63 under Miscellaneous is the amount of license fees paid for the privilege of vending European spirituous liquors, &c., under Madras Act III. of 1864.

Stamps.

73. The trifling increase under this head calls for no remark.

General Fiscal Results.

74. The revenues derived from all sources are exhibited in enclosure A. in Statement No. 10.

Abstracted they are as follows:—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Permanently settled... ..	5,00,239	5,00,226	...	13
Not permanently settled.				
Quit-rent on Shrotriem, &c., villages	20,929	21,591	662	...
Ryotwar... ..	16,71,684	17,47,969	76,285	...
Miscellaneous... ..	15,127	1,07,723	92,596	...
Total...	17,07,740	18,77,283	1,69,543	...
Total Land Revenue...	22,07,978	23,77,509	1,69,531	...
Forest Revenue...	2,578	5,061	2,483	...
Abkarry	2,92,155	2,92,155	...	...
Miscellaneous ... ..	...	63	63	...
Total...	2,92,155	2,92,218	63	...
Income-tax	38,167	34,785	...	3,382
Miscellaneous	27	77	50	...
Total...	38,194	34,862	50	3,382
Stamps	93,245	98,348	5,103	...
Miscellaneous	2,707	2,465	...	242
Total...	95,951	1,00,813	5,103	242
Total Land and Sundry Sources of Revenue...	26,36,856	28,10,463	1,73,607	...
Cattle Pound Fund... ..	4,782	5,925	1,143	...
Road Fund	32,774	43,278	10,504	...
Jungle Conservancy Fund	11,661	11,322	...	339
Total...	49,217	60,525	11,647	339
Grand Total...	26,86,073	28,70,988	1,84,915	...

Permanently settled.

75. The decrease of Rupees 13 under this head is caused by a deduction in the Peishkush of the Poligar of Bangari in compensation for land taken up for the local road from Gudiatnam to Chittor, authorized in the Order quoted in the margin.

Government Order, 21st June 1864, No. 1,074.

Quit-rent on Shrotriem, &c., Villages.

76. The increase of Rupees 662 represents the additional quit-rent imposed by the Inam Commissioner during the year.

Ryotwary.

77. The causes which have led to the large increase under this head have been explained elsewhere.

SETTLEMENT REPORT OF

Miscellaneous.

78. The large increase under this head is nominal, as most of the items which have contributed to the result used to find place under Ryotwary in the accounts of former years.

Forest Revenue.

79. The more extended and systematic operation of the new conservancy rules has resulted in an addition to the revenue from this source of Rupees 2,483.

Income Tax.

80. The Revenue from this impost has been steadily dwindling, and is, for the year under report, Rupees 3,382 below that of Fusly 1273. As I have just submitted my Special Report on the subject, further comments are not called for in this place.

81. The Demand, Collection, and Balance of all sources of Current Revenue are given in the subjoined Statement:—

Items.	Total demand.	Collection within the Fusly.	Remainder.	Subsequent collection up to 31st August 1865.	Remainder.	Per centage between Columns 2 and 6.
1	2	3	4	5	6	7
Permanently settled.....	5,00,226	3,59,986	1,40,240	1,38,588	1,652	...
Not permanently settled including Miscellaneous.	18,77,284	15,45,727	3,31,556	2,17,856	1,13,700	6
Forest Revenue.....	5,061	5,061	...	...	...	...
Abkarry including Miscellaneous.....	2,92,218	2,57,784	34,433	34,433	...	...
Income tax do. do...	34,862	24,489	10,372	7,802	2,590	7
Stamps do. do...	1,00,813	1,00,813	...	...	...	...
Total...	28,10,462	22,93,860	5,16,602	3,98,679	1,17,923	4½

Permanently settled.

82. The balance of Rupees 1,652, outstanding on the 31st August last, has since been collected.

Quit-rent on Shrotriem, &c., Villages.

83. Under this head, there was, on the 31st August, a balance of Rupees 1,831.

This, the Board will observe, is considerably below what the item was on the same date of the previous year, although the demand of the year under review was 663 Rupees higher. A portion of these arrears is due from some villages which had been placed under attachment before Act II of 1864 came into force.

Most urgent orders have been issued requiring the immediate recovery of all such arrears under the provisions of the Act just cited.

Ryotwar and Miscellaneous.

84. The arrears outstanding on the 31st August last, amounted to Rupees 1,11,868, being 28,517 less than the balance under these heads on the same date in the previous year, notwithstanding the demand for the year under report was Rupees 1,68,981 higher. The collections up to 31st August last under these items of account were thus very nearly two lacs more than the amount realized up to 31st August 1864.

On that date (31st August 1864) the per centage on the then balance was eight and half whereas on the 31st August of the year which I am reviewing it is six per centum.

85. The Jumamahundy having been brought to a termination, a full month later than usual has in some measure interfered with the early and active enforcement of the new Revenue recovery Act; but under the urgent and repeated orders which have since been issued, the Tahsildars are giving proof that the machinery which the law provides has been set in motion, and that a large reduction may be confidently looked for in the arrears which they have severally to recover. I should observe that a portion of the balance thus outstanding against the District has to be recovered through the Civil Courts, and that a further part of it will have to be recommended in next year's report as irrecoverable.

NORTH ARCOT.

13

Income Tax.

import, and my report now in the Board's hands will show that a pretty close adjustment of account has already been effected.

Demand, Collection, and Balance of Arrears.

86. Every effort is being made to wind up the operations under this now defunct

87. In the subjoined abstract are shown the Demand, Collection, and Balance of arrears of revenue outstanding from Fusly 1263:—

Fuslies.	BALANCES.					Subsequent collections up to 31st August 1865.	Balance at the close of the Fusly.	Collected and remitted within the Fusly.	Arrears at the beginning of the Fusly.	BALANCES.			
	1	2	3	4	5					Recoverable.	Doubtful.	Irrecoverable.	Total balance.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	6	7	8	9
1263...		6 4 7	..	6 4 7	..	6 4 7	..	..	..	6 4 7	..	..	6 4 7
1264...		6 6 10	..	6 6 10	..	6 6 10	..	..	..	6 6 10	..	..	6 6 10
1265...		6 1 3	..	6 1 3	..	6 1 3	..	..	..	6 1 3	..	..	6 1 3
1266...		11 15 2	0 14 11	11 0 3	4 9 7	6 6 8	..	..	..	6 6 8	..	..	6 6 8
1267...		344 0 3	320 8 9	23 7 6	4 2 2	19 5 4	..	..	..	19 5 4	..	..	19 5 4
1268...	
1269...		1,531 1 8	892 13 11	638 3 9	2 12 3	551 1 9	..	..	..	551 1 9	..	..	615 7 6
1270...		2,456 4 9	751 10 4	1,704 10 5	119 9 4	1,239 12 1	119 15 0	5 41 4	..	1,239 12 1	119 15 0	58 10 5	1,585 1 1
1271...		6,566 10 8	2,022 9 8	4,544 1 0	420 4 4	3,151 6 5	148 3 3	..	..	3,151 6 5	148 3 3	823 9 0	4,123 2 8
1272...		23,255 5 0	9,327 9 8	13,927 12 0	1,460 11 2	9,963 14 4	311 6 2	..	..	9,963 14 4	311 6 2	2,191 12 4	12,467 0 10
1273...		3,49,115 15 0	3,26,656 1 9	22,459 13 3	3,838 11 7	14,469 13 9	2,560 1 4	..	..	14,469 13 9	2,560 1 4	1,591 2 7	18,521 1 8
		3,83,300 1 2	3,39,972 4 4	43,327 12 10	5,871 6 5	29,420 9 0	3,145 5 1	..	..	29,420 9 0	3,145 5 1	4,890 8 4	37,456 6 5

SETTLEMENT REPORT OF

Recommendation for remission of the Land Revenue Arrears. 88. I solicit sanction to write off the arrears shown in column 8, as they have been ascertained to be irrecoverable owing to various causes. The particulars will be found in the subjoined Statement:—

Items.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment due by ryots whose landed property was sold for arrears of the previous Fuslies, and who have no moveable property.						
Assessment due by certain others who were much reduced in circumstances.....	14 8 3	28 4 7	175 15 3	168 3 4	187 12 5	574 11 10
Assessment of lands bought in as there were no bidders.....	9 13 8	101 12 0	71 2 9	387 2 0	151 9 7	721 8 0
Do. of land forming the subject of boundary dispute, the amount having been credited to the accounts of both litigant villages.....	...	0 15 0	1 0 2	323 14 11	228 3 11	554 2 0
Jodi of relinquished Inams.....	...	...	...	...	11 13 0	11 13 0
Assessment charged on a piece of land, cultivated by the members of the Public Works Department, with pumpkins but relinquished ...	...	3 1 0	3 1 0	...	...	6 2 0
Do. of lands taken up for local roads.....	3 9 9	...	6 14 9	13 3 0	10 13 3	34 8 9
Jodi of service Inams usually remitted, the emoluments assigned being very inadequate.....	...	10 13 3	10 13 3	68 7 10	...	90 2 4
Excess assessment caused by erroneous entries by Curnums.....	...	20 1 3	13 9 3	24 7 1	8 3 8	66 5 3
Assessment of land taken up for Railways.....	...	7 4 3	4 3 3	30 4 8	17 0 7	58 12 9
Do. improperly charged on waste lands.....	...	...	...	20 1 0	13 13 2	33 14 2
Do. of waste and Shavi brought to account, but subsequently remitted.....	...	41 5 4	518 6 0	344 2 10	19 15 6	923 13 8
Jodi of resumed Inams.....	...	...	...	...	119 14 3	119 14 3
Sacrifice of assessment caused by the transfer of certain Nunjah lands to the class of Nunjah.....	...	...	...	...	184 10 3	184 10 3
Bhogajasti under private wells.....	...	...	...	85 4 3	526 13 10	612 2 1
Assessment of lands of deceased and destitute ryots.....	1 6 11	7 4 5	7 4 5	4 6 10	9 13 0	30 3 7
Do. of lands of ryots who have deserted the village leaving no assets.....	27 10 2	2 15 3	9 9 3	48 15 8	3 5 4	92 7 8
Do. of land of which Putah was in dispute and subsequently cancelled.....	1 9 8	1 9 8	1 9 8	1 5 10	...	6 2 10
Payamalli.....	...	...	...	...	12 11 11	12 11 11
Assessment of land in the tank-bed brought to account but subsequently remitted.....	...	...	...	163 8 2	...	163 8 2

SETTLEMENT REPORT OF

89. As directed in paragraph 17 of the Board's Miscellaneous Circular, No. LXVI, dated 15th June last, a minute enquiry was made by the Sub-Collector and myself respecting the old arrears in our respective Divisions. The results will be embodied in the separate report which I am required to make respecting the nature of these arrears, and the circumstances which have hindered their earlier realisation.

Recommendation for remission of the Arrears of Land Revenue, Miscellaneous.

90. Statement No. 13 shows the particulars of arrears of Land Revenue, Miscellaneous.

Sanction is solicited to write off the sum of Rupees 357-4-6 shown in column 11. The details are given in the subjoined Statement :—

Items.	Fusly 1271.			Fusly 1272.			Fusly 1273.			Total		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jodi of relinquished Inams	4	1	4	...	...	...	...	...	...	4	1	4
Assessment, due by an indigent ryot, of land in the tank bed cultivated with cucumbers which never reached maturity... ..	15	4	3	52	15	8	107	6	1	175	10	0
Emoluments of village servants carried to account but subsequently disbursed ... ..	...	...	...	21	9	10	...	...	...	21	9	10
Assessment of the excess in a Dasabandham Inam... ..	...	...	...	0	5	8	...	...	...	0	5	8
Excess assessment erroneously charged in the accounts ... ..	...	...	...	3	3	9	...	...	...	3	3	9
Inam quit-rent entered twice ... ..	...	...	...	18	8	0	...	...	...	18	8	0
Assessment of a piece of Poramboke land, charged in the accounts but subsequently remitted ... ..	...	...	...	61	7	0	72	6	11	133	13	11
Total...	19	5	7	158	1	11	179	13	0	357	4	6

Arrears of Income Tax.

91. The Board will gather from Statement No. 13, that the arrears under this head have been greatly reduced since last under notice. My special report on Income tax operations being now in the hands of the Board, they will be able to satisfy themselves that every effort is being made to wind up the account by an early date.

Meanwhile, claims for remission are being submitted for sanction as fast as they arise and can be verified.

Extent to which Coercive Process was employed in the collection of Revenue.

92. Enclosure A. in Statement No. 13 shows the extent to which coercive measures were employed in the collection of the revenue during the year under report. Of this I subjoin abstract :—

Divisions.	PROCESSES ISSUED.			Estimated amount of property.	PROPERTY SOLD.	
	Number of villages.	Number of Ryots.	Amount of balance.		Estimated value.	Sale proceeds.
Principal Division ...	172	418	1,952	793	301	364
Sub-division... ..	321	3,933	24,860	4,651	495	570
Total...	493	4,351	26,812	5,444	796	934

Thus although there has been some increase in the number of processes issued during the year, it will be seen that the value of the property sold was only a fourth part of the amount so realized in the previous year.

Charges.

93. Statement No. 14 exhibits the gross collection and charges of the District during the year under review.

94. The decrease of Rupees 91,793, under Land Revenue arrears, is owing to the circumstance of the third kist, due by the Zemindar of Karvetinagger for Fusly 1272, having been paid within Fusly 1273, whilst the same kist for this latter Fusly was paid within it, thus leaving no arrear of the kind to be brought forward to the account of the year upon which I am reporting. In like manner, the heavy Ryotwar arrears outstanding at the commencement of Fusly 1273 against the Taluk of Arcot, were realized within that Fusly, leaving no balance to the credit of the new account.

95. The large increase under Land Revenue Current and Miscellaneous is partly attributable to increased activity in their realization, but more especially to the improvement in the revenue under those items.

96. The variations in the revenues derived from Forest Conservancy, Abkarry, Income Tax, and Stamps have already been noticed.

97. The increase under Huzur and District Establishments is mainly attributable to the augmentation of the salaries of the Collector's and Sub-Collector's Serishtadars and of the Press Establishment.

98. The increase under Tent allowance is due as well to a more numerous staff of Assistants as to disbursements under this item having been made both to myself and to Mr. Baubury during the period of my absence on sick leave, and the aggregate amount having been debited to this District.

Commission to Stamp Vendors.

99. There is an increase of Rupees 480 under this head, which is the result of the present discount system which allows an uniform rate of commission at three per centum in lieu of the old rates fluctuating between one and four per cent.

Refund of Stamp Revenue.

100. The increase under this head is necessarily fluctuating, and does not call for remark.

101. The variations under other items are too trifling to notice.

Lands acquired by Public Servants.

* Standing Circular, No. 6,843, dated 13th October 1862, Rule 9.

102. As directed in the Order of the Board noted in the margin,* I have enclosed a detailed Statement in the prescribed form of all landed property acquired by Public Servants during the year. From this it will be seen that the extent of land so acquired was Kanies 20-11-0, bearing an assessment of Rupees 128 10-7.

103. The Statement showing the Demand, Collection, and Balance of Land Revenue, Miscellaneous, called for in the Board's Circular, dated 13th August 1864, No. 88, is herewith enclosed.

Transfer of certain Nunjah lands to the class of Punjah.

104. As promised in paragraph 17 of my last Administration Report, I beg to enclose Statement showing the extent, assessment, and other particulars relating to lands transferred from Nunjah to Punjah owing to want of the means of irrigation.

This paltry sacrifice of revenue, some Rupees 2,883, is not to be weighed against the increased confidence which such a just measure of relief will inspire amongst the general tax-paying community.

Topes.

105. During my recent Jummabundy tour I took every opportunity of pointing out to the people the advantages of taking up waste for the plantation of topes, both private and communal.

In a District like this, where there is little capital, and the agriculturist looks for an immediate return for his labour and money, no very sudden and startling activity in this direction is to be looked for. The District has not yet recovered from a succession of bad harvests, and specula-

tion in planting and in the restoration of ruined tanks will, notwithstanding the liberality of the conditions attached to them, have for years to come a very slow and cautious development.

I enclose a Statement which will show what has been done during the year in the way of planting topes.

The Huzur, Taluk, and Village Accounts.

106. I have examined the Huzur accounts, and so far as my comparison went, I am satisfied that the business in the Department is conducted in a safe and methodical manner.

107. The system of account has latterly in its detail been subject to such frequent change, that I am not prepared to say, of my own knowledge, that the practice in this office keeps pace in all minutiae with the tenor of instructions.

In all its more prominent features, our Account Department appears to me to be conducted on sound principles, and with a fair degree of regularity.

108. In a Department where punctuality is so indispensable the imposition of fines becomes frequently necessary; but among the cases in which such penalties have been incurred, there are none exhibiting a laxity which should weaken confidence in the general character of its operations.

I shall, however, keep in view the instructions of the Board fulfilling them in their spirit to the best of my ability and opportunity.

109. The accounts kept in the Taluks, settled by myself, were examined and for the most part found to be in harmony with the prescribed forms.

Those which differed in outward form were in their essentials full and accurate.

In these, and in a few other cases which were open to graver objections, strict orders were issued and circulated for general information throughout the District.

On the whole the system of Taluk accounts, though not yet I fear perfect, may, with a little attention and occasional check, be brought into perfect accordance with the Manual so far as it is applicable to the District.

110. In like manner, the accounts of some villages were taken at random and examined. This examination led to the detection of several irregularities of practice on the part of the Curnums for which they were then and there punished.

With the exception of these shortcomings, consisting chiefly of clerical errors and irregular entries of the cultivation of one month under that of another, the accounts on the whole appeared to be neatly and properly kept.

Remarks on the Conduct of the Subordinate Officers.

111. Of Messrs. Price and Snaith, I had occasion very recently to express my high opinion. Mr. Spedding has only lately joined, but is a willing and promising young Officer.

112. I have to record my obligations to Venkata Ratna Pillai, in charge of the Treasury. With very indifferent health, and the management of a Department in a transition phase, he has discharged his duties faithfully and carefully. Circumstances have combined to keep Iyulu Naidu, appointed to the Zemindary charge, longer at Head Quarters than would otherwise have been. I have every reason to believe that in him I have a painstaking and conscientious subordinate.

113. Among the Tahsildars, the Arcot man, who was from age and training unequal to the requirements of his charge, has retired, and when the Palamaner Tahsildar has been placed on the pension list, as I hope may shortly be done, this all-important grade will, on the whole, be fairly represented.

114. My Head English Clerk; Translator; and the Revenue and Magisterial Vernacular Clerks continue to merit my confidence and good opinion.

115. I beg to enclose transcript of the Sub-Collector's Report.

CHITTOOR,
3rd October 1865.

(Signed) J. D. ROBINSON,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the report on the Revenue Settlement of the Taluks comprising the Sub-Collectorate for Fusly 1274, 1864-65. This settlement was conducted by me; it commenced on the 15th January, and was concluded on the 3rd May 1865.

Stations at which the Settlement was made.

2. The subjoined table shows the stations at which the Jummahbundy was conducted, and the number of days occupied in the settlement of each Taluk :—

Taluk.	Number of villas.	Stations where Jummahbundy was conducted.	Number of days occupied in settling the Taluk.	
Wandawash	420	Covilampundi, Wandawash.	30	16th to 26th January, 30th January to 17th February.
Polur...	226	Chetput.....	10	21st February to 1st March.
Arcot ..	*354	Arapaukam, Arcot.....	23	14th March to 5th April.
Vellore.....	*194	Wossoor.....	26	8th April to 3rd May.
	1,194		89	

* Inclusive of seven Shrotriem villages in Arcot and two in Vellore, and three uninhabited villages in Arcot and two in Vellore.

Puttahs.

3. The number of Puttahs issued in this Fusly was 85,667, or 2,050 more than those of the previous year. Of this number, 33,712 were old Puttahs; 34,421 old Puttahs altered; 12,558 new puttahs for fresh holdings; and 4,976, new Puttahs, in lieu of old ones that have become unserviceable; the renewals being thus only eighteen per cent. on those of the previous Fusly.

Season.

4. The season was favorable, and there was a greater fall of rain in this Fusly than in 1273, except in Polur Taluk, where, considering the nature of the season elsewhere, the failure was most remarkable. The exact rain-fall in the Taluks as compared with that of the previous year is given in the following Statement; but I distrust the Return from Wandawash Taluk showing a decrease as compared with last year; all the tanks there were well filled, and the country was green and flourishing :—

Taluks.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	Inches.	Inches.		
Wandawash ...	78	70	...	8
Polur... ..	64	52	...	12
Arcot... ..	24	56	32	...
Vellore.....	24	76	52	...
Average...	47½	63½	...	...

SETTLEMENT REPORT OF

Health.

5. The sanitary condition of the Sub-division was good; cholera, however, made its appearance more or less in all the Taluks; the total number of deaths were reported at 329, being sixty-nine less than in Fusly 1273. The Vellore Taluk suffered the most, the deaths therein being about sixty per cent. of the entire number in the Sub-division. No other epidemic occurred deserving notice.

6. The loss among cattle was considerable; and in the Wandawash, Polur, and Vellore Taluks it may be said to have been calamitous. The Ryots are indifferent as to taking preventive measures to check contagion; but a Legislative enactment, which I understand is under consideration, may possibly do much good in this direction. The chief diseases were murrain and cowpox.

Comparative Statement of the loss of cattle in Fusly 1273-74.

Taluk.	Loss in Fusly 1273.	Loss in Fusly 1274.	Increase.	Decrease.
Wandawash	218	2,970	2,752	...
Polur... ..	167	1,249	1,082	...
Arcoot... ..	250	210	...	40
Vellore	183	722	539	...
	818	5,151	4,333	...

Grain.

7. The following Statement shows the current prices of the principal grains, which are higher on the whole than in the previous Fusly. This rise, in the face of a favorable season, is owing to the extensive exportation of grain to the Western Coast and Ceded Districts.

Items.	PRICE, IN RUPEES, PER GARCE.		COMPARISON.	
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy	146	195	49	...
Cholam	172	183	11	...
Cambu	187	166	...	21
Horse-gram	170	217	47	...
Ragi... ..	161	167	6	...
Varagu	97	126	29	...

Ryots' Holdings

8. The accompanying Statement will show the extent of land resigned and taken up in Fusly 1274, giving a total decrease in the Ryots' holdings of acres 6,669, assessed at Rupees 7,560.

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
Ryots' holdings at the commencement of Fusly 1274.	2,22,525	3,37,158 1 1	1,07,953	6,47,759 11 3	3,30,478	9,84,917 12 4
Deduct lands given up ...	26,761	38,475 3 0	2,918	16,752 3 3	29,679	55,227 6 3
Remainder ...	1,95,764	2,98,682 14 1	1,05,035	6,31,007 8 0	3,00,799	9,29,690 6 1
Lands taken up.....	19,299	27,068 10 9	3,711	20,598 7 8	23,010	47,667 2 5
Total holdings.	2,15,063	3,25,751 8 10	1,08,746	6,51,605 15 8	3,23,809	9,77,357 8 6

9. The relinquishments too (dry and wet) in Fusly 1274 are greater ; while a smaller extent of land was newly brought under cultivation than in the previous Fusly.

Fusly.							RELINQUISHMENT.		LANDS NEWLY TAKEN UP.	
							Extent.	Assessment	Extent.	Assessment.
1273	...	...	...	...	...	...	18,001	37,530	38,306	67,186
1274	...	...	...	...	...	...	29,679	55,227	23,010	47,667

10. With a favorable season, and the large increase in the net collections of the Sub-division, I can only account for this falling off by supposing that the extreme eagerness the ryots have evinced of late years in taking up land is now causing a re-action.

11. The particulars of waste charged, and waste remitted, are given in the following Statement. As the season was favorable, all dry waste was strictly charged.

Fusly.	WET.				DRY.				TOTAL.			
	Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
1273	9,461	52,312	699	3,628	9,421	13,235	7,975	11,849	18,882	65,637	8,674	15,477
1274	3,455	17,587	4,960	26,362	6	7	27,566	39,154	3,461	17,594	32,526	65,516

12. The total amount of remission on account of Shavi Boganashiti, &c., is Rupees 5,883, being Rupees 40,809 less than the remission granted in the previous Fusly. The Shavi remission amounts to Rupees 4,634, or Rupees 27,654 less than the previous year, and the per centage of this item to the beriz of the Ryots and to assessment of Shavi lands is given below, these remissions have been granted, it will be observed, almost wholly in the Polur Taluk, where the failure of rain was most remarkable, as noticed in paragraph 4.

Taluks.	Number of villages.	Number of Ryots.	Settlement after deducting the general remission at the Jummah-bundy.	Assessment of the Shavi land.	Remission on account of Shavi.	Per centage between columns 5 and 6.	Per centage between columns 4 and 6.
1	2	3	4	5	6	7	8
			RS. A. P.	RS. A. P.	RS. A. P.		
1. Vellore...	6	9	572 14 0	101 2 10	98 12 4	98	17
2. Arcot	2	11	234 6 2	73 14 9	60 8 9	82	26
3. Polur	112	1,257	24,962 12 1	5,286 13 6	4,474 14 7	84	17
4. Wandawash...	...	...	...	...	...	...	...
Total...	120	1,277	25,770 0 3	5,461 15 1	4,634 3 8	84	18

SETTLEMENT REPORT OF

Special Crops.

13. During the Fusly under report, there was a falling off in the cultivation of Sugar-cane, while there was an increase in that of Cotton and Indigo. A report on the experimental cultivation of foreign Cotton was made in my letter No. 306, dated the 22nd June last.

Fusly.	SUGAR CANE.		COTTON.		INDIGO.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1273.						
Wet.....	580	3,835	3	15	328	1,307
Dry.....	44	93	4	24	1,718	2,697
Total...	624	3,928	7	39	2,046	4,004
1274.						
Wet.....	287½	1,886	8	37	171	876
Dry.....	11½	25	37	68	3,592	6,535
Total...	299	1,911	45	105	3,763	7,411
Increase.....	...	...	38	66	1,717	3,407
Decrease.....	325	2,017	...	...	...	...

Beriz.

14. The subjoined Abstract exhibits the Land and Miscellaneous Revenue in comparison with the preceding year, giving a net increase in the demand of Rupees 80,915.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue including Fasal and Teerwah-jasti.....	9,19,140	9,59,274	40,134	...
<i>Deduct Remissions.</i>				
Shavi, &c.....	46,585	5,847	...	40,738
Progressive Cowle and Cotton destroyed.....	107	36	...	71
	46,692	5,883	...	40,809
Remainder.....	8,72,448	9,53,391	80,943	...
<i>Add Sundry Sources.....</i>	25,419	22,921	...	2,498
Total.....	8,97,867	9,76,312	78,445	...
Deduct Merah and Dasabundam.....	54,812	57,845	3,033	...
Difference of Road Cess for villages transferred from South Arcot.....	1,749	1,752	3	...
Total.....	56,561	59,597	3,036	...
Remainder.....	8,41,306	9,16,715	75,409	...
<i>Add Extra Revenue.....</i>	4,695	10,037	5,342	...
Interest.....	619	783	164	...
Grand Total.....	8,46,620	9,27,535	80,915	...