

15. The particulars of Sundry items and Extra Revenue are given below :—

Sundry Items.

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
1	2	3	4	5
Revenue of hill tracts	1,644	2,228	584	...
Inam Jodi... ..	1,279	1,130	...	149
Village Servants' Mera... ..	2,269	2,210	...	59
Inam Bhogajasti	387	696	309	...
Caval Kandayam	645	69	...	576
Topadayen... ..	11,508	10,829	...	679
Tank fishery	3,721	844	...	2,877
Quit-rent (Inam)	3,965	3,858	...	107
Vadapuri Vartana	1	1	...	...
The emoluments of absent Inamdars ... ..	...	991	991	...
Inam quit rent held in deposit ... ..	...	63	63	...
Excess from sale proceeds of property dis- trained for arrears... ..	...	2	2	...
Total...	25,419	22,921	...	2,498

Extra Revenue and Interest Account.

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
Cultivation after settlement	2,029	4,066	2,037	...
Pay of village servants dismissed, &c.	139	219	80	...
Commission on sale of Ryots' property	16	21	5	...
Over collection on cultivation... ..	290	170	...	120
Stoppages on account of fines... ..	866	1,205	339	...
Proceeds from the sale of trees, &c.	472	1,321	849	...
Road fund... ..	30	19	...	11
Cultivation of unclaimed Inam	35	47	12	...
Assessment of trees on waste lands	4	...	...	4
Pagoda Maniem under attachment owing to discontinuance of service	7	11	4	...
Items of revenue kept on deposit at Jummah- bundy	807	2,958	2,151	...
Total...	4,695	10,037	5,342	...
Interest...	619	783	164	...

Demand, Collection, and Balance.

16. The Demand, Collection, and Balance of all sources of Revenue for Fusly 1274 stood as follows on the 20th August :—

	Rupees.
Demand.....	12,40,982
Collections.....	11,37,143
Balance.....	1,03,839

SETTLEMENT REPORT OF

Taluk.	Whole demand at the beginning of Fy, both current and arrears.		Collections, both current and arrears, up to 20th August.										Balance.	
	1	2	Land Revenue.	Income tax.	Stamp.	Extra Revenue.	Interest.	Road Fund.	Total.	Current.	Arrears.			
			3	4	5	6	7	8	9	10	11			
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			
1. Vellore	2,94,494	1 5	2,38,882 6 1	5,984 10	7,21,691 13 0	2,431 14 7	429 2 10	4,563 1 0	2,73,983 0 1	6,567 11 10	13,943 5 6			
2. Arcot.	4,09,182	0 1	3,30,834 4 8	3,682 14 5	8,321 3 0	3,049 0 3	176 15 6	6,579 3 4	3,52,645 9 2	10,649 12 8	45,886 10 3			
3. Wandiwash	3,50,369	5 5	3,19,365 5 4	512 15 9	2,400 11 0	5,126 12 5	64 9 7	6,151 0 4	3,33,621 6 5	3,556 3 1	13,191 11 11			
4. Polur and Arni...	1,86,936	13 11	1,65,249 12 7	2,638 4 0	1,073 3 0	4,555 9 4	219 9 2	3,156 14 11	1,76,893 5 0	1,598 7 1	8,445 1 10			
Total.	12,40,982	4 10	10,54,331 12 8	12,818 12 9	33,488 14 0	15,163 4 7	890 5 1	20,450 3 7	11,37,143 4 8	22,372 2 8	81,466 13 6			

Jungle Conservancy.

18. The forests of Arasampett and Thellay in the Vellore Taluk, and all the forests in the Polur Taluk, have been put under the Imperial Conservancy. The collections from the Local Conservancy for the remaining jungles in the Vellore Taluk is given below. In Arcot and Wandawash Taluks there are no jungles of sufficient importance even for local Conservancy.

RS. A. P.

Collections from the Vellore Jungles from July to December 1864 under the Local Conservancy, before the transfer of the Arasampett and Thellay forests to Imperial Conservancy 1,719 1 0

Do. under the Local Conservancy from January to June after the transfer of the above forests to the Imperial Conservancy 966 3 0
 2,685 4 0

Local Roads.

19. The supervision of the Local Road Fund, Road Repairs, &c., in the Sub-division having lately been delegated by you to the Sub-Collector, this subject will form a separate item in the next Jummahbundy Report.

20. In making village-appointments every effort was made to consolidate the village Establishment as much as possible by reducing the number of registered Moniagars, and to carry out the principle laid down in Board's Proceedings, No. 2,905, dated 2nd June 1865, regarding the village Munsiff and Headman being always a Mirasi Moniadar. The "work by turn," or "Maravattum" system, among the Curnums, prevalent for many years in the Sub-division, has been discouraged as much as possible by a careful registration to the office in every village, and by orders issued to the Tahsildars to take work from the registered Curnums only.

21. The Huzur and Taluk Establishments generally have done their best, and given me satisfaction. Chittambala Mudali, my Serishtadar, having been promoted to a Tahsildarship in the Bellary District, his place has been recently filled by Ramasawmy Mudali, the Deputy Registrar of the Government Office, Madras; from what little I have seen of the latter, he appears an excellent public servant and will be most useful. By the retirement of Sunjivi Row, the late Arcot Tahsildar, who was quite past hard work, I was enabled to transfer Gavasager Row, the Tahsildar of Wandawash, of whom I have a high opinion, to that Taluk, where a hard working energetic officer is much needed. Pillai Muttu Pillai, the Acting Tahsildar of Vellore, deserve especial notice also; he has given me great satisfaction by his industry and hard work.

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

VELLORE,
 9th September 1865.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

1. I have the honor to submit the usual Report on the Settlement of the District for the past Fasly 1274, accompanied by the Annual Statements as per annexed list. As I joined the District after the settlement, I can record nothing from personal knowledge. Last year I did the Madras Jummahbundy, and wrote the North Arcot Report ; this year I did the Tinnevely settlement, and write the South Arcot Report.

I. Villages at which the Settlement was made.

settled at Kusbah stations, four in other stations, and one Taluk was settled both in the Kusbah and at another station. The task commenced on 6th February, and was completed on 12th May 1865.

2. In the Statement No. 1 the Officers by

whom, and the places at which, the settlement was made are exhibited. Three Taluks were

II. Variations in the Number and Tenures of Villages, with remarks in the number of Puttahs that may not have been renewed.

3. The total number of villages, and the variations in the number and tenures of villages, are detailed in the following abstract Memorandum as compared with the preceding year :—

No.	Description of villages.	No. of vil- lages in Fusly 1273.	No. of vil- lages in Fusly 1274.	Increase.	Decrease.
1	Ryotwar villages	2,980	2,987	...	3
2	Shrouriem do.	63	63	...	...
3	Surva Inam do.	7	7	...	...
4	Moturpha do.	11	11	...	...
5	Mootah do.	17	17	...	...
6	Armane do.	2	5	3	...
	Total...	3,090	3,090	3	3

SETTLEMENT REPORT OF

4. The decrease under the head "Ryotwar" is owing to the transfer of the three villages to the head of "Amanie" in Fusly 1274.

5. The total number of Puttahs issued this year amounts to 2,70,068; those not renewed were 1,80,789; the number renewed was 72,538. This is a larger number of fresh issues than during last settlement; but the causes were destruction of these documents by unavoidable circumstances, and the issue of fresh leases to those persons hitherto without cultivation, and who have newly taken up waste lands during the past Fusly. In addition to the above, the number of Miscellaneous Puttahs issued, as per Miscellaneous Circular, dated 31st August 1864, No. 5,631, Board No. XCIV, amounted to 16,741; thus the aggregate number of all issues is 2,70,068.

6. The season, as already described in the Revenue Administration Report, submitted by the Collector, Mr. Reade, for 1864-65, was not on the whole a favorable one for agricultural operations. The following Memorandum shows the average rain-fall from April 1864 to March 1865, as per monthly Registers sent to the Board. It will be observed, that the total quantity of rain for the whole year under report amounted to twenty-five inches, in round numbers, or seventeen below Fusly 1273 :—

Months.	Rain-fall in 1863-64 as entered in the re- vised Statement sent to the Board in 1864.		Rain-fall in 1864-65.	
	Inches.	Tenths.	Inches.	Tenths.
April	4	...	...	4 ¹ / ₆
May	1	¹ / ₂	1	2 ¹ / ₆
June... ..	2	6	1	2 ¹ / ₆
July... ..	3	3	1	6 ¹ / ₆
August	5	3	3	1 ¹ / ₆
September	4	2	1	3 ¹ / ₆
Total for the first half-year.	20	4 ¹ / ₂	8	9 ¹ / ₆
October	6	7	7	6 ¹ / ₆
November... ..	5	5	6	1 ¹ / ₆
December... ..	10	...	2	4 ¹ / ₆
January ... ..	...	...	...	11 ¹ / ₆
February ... ..	...	...	...	...
March ... ..	...	...	...	...
	22	12	16	1 ¹ / ₆
	42	6 ¹ / ₂	25	1 ¹ / ₆
	Decrease...		17	6

7. During July the want of seasonable showers of rain was very much felt throughout the District, thus injuriously affecting the culture and maturity of the dry crops. In August there was a tolerable fall of rain throughout the District, this came most opportunely for the standing crops, and during this month Cumboo, Natcheny, and Gingelly oil seed were harvested. The Shumbah cultivation was also carried on. In September, however, the rains fell off, and Varagoo and other dry grains, as well as wet cultivation in certain localities, began to droop and whither, the tanks moreover could not answer the demands made upon them. In the following month, there was a most unprecedented downpour, and the inundation that took place in consequence have, with all their attendant circumstances, been fully narrated by the Collector. I will not, therefore, dilate thereon, it suffices to say that public works were injured, tanks breached, road, bridges, and tunnels damaged, and many tracts of cultivation seriously impaired by the sand which had deeply accumulated upon the crops during these unusual freshes. In November and December prospects brightened, and those tanks which had stood the unusual strain upon them afforded a copious supply. Some anxiety regarding the dry grains was felt at the end of December, but this was partly dispelled by a seasonable, although somewhat scanty, downpour in January. During the latter months of the year, the season was only moderately favorable, and the yield of both dry and wet crops was, owing to the variable nature of the rain-fall, neither so full nor so heavy as usual.

Vaccination.

8. The annexed abstract shows the vaccine operations of the District during the year under report as compared with those of the preceding. Successful and unsuccessful cases are separately shown:—

Fuslies.	Successful.	Unsuccessful.	Total.
1273	8,146	646	8,792
1274	7,742	782	8,524

There is, I regret to see, a decrease in the number of persons benefited. This must mainly be attributed to the apathy and culpable neglect of the vaccinators. Doctors Doyle and Busted made vaccination tours, and found how negligent these employees really were. Two vaccinators were sentenced to imprisonment for sending in false returns, others were warned and fined. Now, however, that the whole Department has been re-organized, we may hope for better results.

9. The sanitary state of the District was better than last year; but still the usual scourges, cholera and small-pox, prevailed in certain localities exacting their wonted victims. Cattle suffered from murrain, but not to any great extent. A disease called "Posturkay" also appeared slightly, it is a kind of fit which speedily kills those animals attacked.

IV. Prices of Grain.

10. The average prices of the principal staple grains both wet and dry are exhibited in the following table. On comparing them with the averages obtained in Fusly 1273, the former will be found to rule considerably higher, owing mainly to a slight yield in the harvest, and to exports to

SETTLEMENT REPORT OF

localities where a remunerative price was obtainable; besides these causes the decreasing value of money tends to affect inversely the value of agricultural products:—

Grains.	Fusly 1273, price per Garce.	Fusly 1274, price per Garce.	Increase.	Decrease.
1. White Paddy	151	172	21	...
2. Coarse do.	141	157	16	...
3. Cholum	143	178	35	...
4. Cumboo	149	174	25	...
5. Horse-gram	161	247	86	...
6. Raggy	147	171	24	...
7. Varagoo	96	128	32	...

V. Ryots' Holdings—Vide enclosure B. in No. 3.

11. At the commencement of the year, the area in the Ryots' Holdings, including waste remitted, amounted to acres 11,22,794, bearing an assessment of Rupees 30,63,316. From this, acres 1,28,418, assessed at Rupees 2,65,233, were given up; while on the other hand, acres 1,02,879, bearing an assessment of Rupees 2,04,043, were taken up on Durkhast. Thus the gross breadth held by Puttah was, including subsequent remissions, acres 10,97,255, assessed at Rupees 30,02,126 exclusive of second crop assessment and water rate. The decrease in the extent of land occupied amounts to acres 25,539,* assessed at Rupees 61,190, when compared with the total holdings of the previous year. Full option is granted either for relinquishment, or for taking up new holdings, so that this decrease must be regarded as owing to some kind of panic or apprehension of an unfavorable season on the part of those relinquishing.

	Acres.	Assessment.
*1273... ..	11,22,794	30,63,316
1274... ..	10,97,255	30,02,126
Decrease...	25,539	61,190

12. The account in the margin shows that in comparison with the past season there was, during the present year, a decrease of acres 27,895, assessed at Rupees 72,115 in the Puttah area, and exclusive of waste remitted; this arises of course from the concessions under the head of "Bunger" being more indulgently and favorably granted than during the preceding settlement, the causes of this will be narrated in due course.

	Acres.	Assessment.
1273	11,19,094	30,45,608
1274	10,91,199	29,78,493
Decrease...	27,895	72,115

13. The Abstract table subjoined gives the actual operations as regards Ryots' holdings during the year under review in Ryotwar villages as already explained:—

Items.	Extent.	Assessment.
	Acres.	RS.
Holdings of the previous year	11,22,794	30,63,316
Deduct lands given up	1,28,418	2,65,233
Remainder	9,94,376	27,98,083
Add lands taken up... ..	1,02,879	2,04,043
Total holdings... ..	10,97,255	30,02,126
Waste remitted... ..	6,056	28,633
Remainder	10,91,199	29,78,493
Particulars of the above.		
Actual cultivation	10,18,078	28,19,186
Waste charged	73,121	1,54,307

14. The next Statement shows in detail the comparison of "Lands given up" and "Those taken up" during the past year.

	Dry.		Wet.		Garden.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.		Acres.		Acres.		Acres.	
<p><i>Relinquishments.</i></p> <p>Lands resigned by the Ryots in fixed periods... ..</p> <p>Lands taken up for roads, &c.... ..</p> <p>Deduction made in the Nunjah holding, consequent on the permanent transfer of Manawary lands watered by Picotiah as well as unirrigated Manawary lands to the modified dry rates of the District, as per Orders of Government, 25th October 1864 No. 1,967, communicated with the Board's Proceeding, dated 27th October 1864, No. 7,096.</p> <p>Difference of Teerwah between old and revised rates, consequent on the introduction of the revised Nunjah rates of the District to the irrigated Manawary lands, as per Orders of Government quoted above</p> <p>Deduction made in the holdings, consequent on the transfer of three villages from Ryotwar to Amany this year</p> <p>Kadir, or grains in ear, such as Cumber, Raggy, Varagoo, Cholum Tenay, &c., which pay a higher tax according to Teerwah Dittum of Jaghiredars had been cultivated in Punjah lands in 1273 in the villages composing the resumed Jaghire of Suncarapooram; while in Fusly 1274, Kohi, or grains in pod, such as Thovara; Oolundoo Gram, and Dholl, which pay a low assessment have been cultivated on the same Poonjah fields. Hence the difference in the Teerwah.</p>	1,16,044	1,91,853	9,338	47,567	89	477	1,25,471	2,39,897
	593	1,091	130	809	10	45	733	1,945
	...	...	1,548	7,976	...	...	...	...
	...	...	...	2,927	...	...	...	12,927
	565	1,947	90	231	11	60	666	2,238
	...	250	...	...	...	...	...	250
	1,17,202	1,95,141	11,106	69,510	110	582	1,28,418	2,65,233
	68,861	1,18,840	4,342	22,892	174	987	73,877	1,42,719
	24,780	40,442	3,145	16,700	29	162	27,954	57,304
	1,548	4,020	...	...	...	...	1,548	4,020
<p><i>Additions.</i></p> <p>Lands taken up on Durkhast</p> <p>Lands which were relinquished were brought under cultivation</p> <p>Add to the head Dry, the Manawary Nunjah lands which were deducted from the Nunjah holding</p>	95,189	1,63,302	7,437	30,592	203	1,149	1,02,879	2,04,043
	Total...				Net decrease...		25,539	61,190

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	Acres.	Assessment.
Total holdings	10,97,255	3,02,126
Cultivation	10,18,078	28,19,186
Waste	79,177	1,82,940
Per centage	7	6

16. I now proceed to offer my observations on each item of cultivation.

Unirrigated Land.		Acres.	Assessment.
1273		8,43,647	15,16,816
1274		8,20,503	14,84,701
Decrease ...		22,164	32,115
Decrease in the cultivation ...		21,996	35,512
Decrease caused, consequent on the transfer of three villages from Ryotwar to Amanya		568	1,947
Remission granted on Nunjah holding waste in excess of last year. ...		151	276
		23,712	37,735
Deduct.			
* Increase gained by the transfer of Nunjah Manawary to the head Dry		1,548	5,620
Net decrease...		22,164	32,115

18. The Talukwar particular subjoined show that the decrease was largest in Calakoorchy and Tindevanum where the rains were less favorable and apprehensions more generally felt than elsewhere:—

	DECREASE.		INCREASE.	
	Acres.	Assessment.	Acres.	Assessment.
1. Tindevanum	10,578	15,928	...	...
2. Trinamalay	1,425	2,193	...	...
3. Villapuram	1,569	2,557	...	...
4. Cuddalore	2,402	3,071	...	...
5. Yellavanasur	49	...	...	331
6. Kalakurchy	5,960	10,030	...	...
7. Virdachellum	288	...	...	393
8. Chellumbrum ... ..	...	...	107	940
	22,271	33,779	107	1,664
Net ...	22,164	32,115		

19. The slight increase in Chellumbrum Taluk is owing to the transfer of Nunjah Manawary lands to the head "Dry." In Yellavanasore and Virdachellum it is attributable to lowly assessed lands having been taken up and the highly assessed relinquished.

Irrigated Land.		Acres.	Assessment.
1273		2,72,635	15,08,660
1274		2,66,811	14,67,493
Decrease ...		58,24	40,567
Decrease in cultivation		1,981	8,783
Decrease owing to the transfer of three villages from Ryotwar to Amanya		90	231
Larger amount of remissions granted on Nunjah holding waste than the previous year		2,205	10,650
Decrease caused from the transfer of Manawary land to the head Dry ...		1,548	7,976
Difference of Teervah owing to the introduction of revised rates of Teervah to the irrigated Manawary lands ... ..		...	12,027
Total decrease ...		5,824	40,567

15. A comparison of waste and holdings shows that seven per cent. on the extent, and six per cent. on the assessment of lands retained in the puttahs remained uncultivated.

The marginal figures represent the particulars.

17. There appears a decrease of Rupees 32,115 or acres 22,164 under this head when the results of this are compared with those of the previous year exclusive of the item of "waste remitted." But on the total holdings including increase* gained, the comparison shows a decrease of 37,735 on acres 23,712. We must, however, deduct from this the nominal increase gained by transfer of Manawary Nunjah to the head of "Dry" which gives the net decrease acres 22,164 assessed at Rupees 32,115 as above shown.

20. The total extent and assessment of wet lands held on Puttah is marginally shown. The total breadth is acres 2,66,811, bearing an assessment of Rupees 14,67,493; but showing a decrease of acres 5,824, or Rupees 40,567, below the past Fusly 1273. The items which compose this decrease of Rupees 40,567 are noted in the margin, whence it will be seen that the decrease in the extent actually cultivated is only acres 1,981, assessed at Rupees 8,783. The Talukwar particulars are given in the following Abstract:—

	DECREASE.		INCREASE.	
	Acres.	Assessment.	Acres.	Assessment.
1. Tindevanum	890	4,335	...	...
2. Trinamalay ... ..	...	...	916	4,356
3. Villapuram	617	4,563	...	...
4. Cuddalore	2,611	16,663	...	...
5. Yellavanasore	302	1,889	...	...
6. Kalakurchy ... ..	...	...	106	541
7. Virdachellum	346	2,051	...	...
8. Chellumbrum	2,080	15,963	...	...
	6,846	45,461	1,022	4,887
Net decrease ...	...	5,824	40,567	...

21. Amongst the eight Taluks, Trinamalay and Kullacoorchy alone show an increase, this is due to the necessity for remissions being less than in the other Divisions, owing to a more favorable monsoon in those localities.

22. Of the total extent of irrigated land in this District, 1,25,800 acres, assessed at Rupees 7,67,888, which depend on irrigation or permanent sources are particularized in the following Abstract:—

Sources of Irrigation.	Extent.	Assessment.
1. Lower Anicut Coleroon	70,776	4,08,627
2. Vellar do.	16,394	96,284
3. Pooneaur	26,547	1,72,409
4. Guddelum	5,538	48,005
5. Ragavien channel	5,641	36,765
6. Vicravandy Anicut	904	5,798
Total ...	1,25,800	7,67,888

23. The actual increase under this head is acres 104, assessed at Rupees 628, of which if the decrease Rupees 60, or acres 11, owing to the transfer of three villages from Ryotwar to the Amnie is deducted, the net increase will be Rupees 568, or acres 93, this is owing to greater attention being paid to well cultivation. Year by year, the Ryots are extending this species of agriculture, and thus to a certain extent rendering themselves independent of the vicissitudes of the season.

Fasaljastoe, or Second Crop Assessment.									
1273	...	...	...	...	...	...	...	...	41,380
1274	...	...	...	...	...	...	...	...	41,982
Increase									602

24. There is an increase of 602 Rupees in this item of revenue when compared with the realization of this cess last year. I may note that Rupees 1,208 were derived from the raising of Raggy, and subsequently Paddy on the double and doubtful double crop land in the Trinamalay and Kalacoorchy Taluks in excess of last year; but from this must be deducted the decrease* in second crop cultivation in Chellumbrum and late Manargudy Taluks below last year, owing to the diminution of the freshes in Coleroon during the latter part of the cultivating season, this leaves the net increase at Rupees 602 as stated above.

25. I may say one word about the double crop assessment in South Arcot. In the Hooloo Taluks the system is different from that followed in other Districts, the cess is levied only when a second crop is raised on registered double or doubtful registered two-crop lands, or when a

* Rupees 606.

SETTLEMENT REPORT OF

Ryot cultivates a second time on single crop land, wilfully neglecting his registered double crop, he is then charged as a penalty the assessment that he would have paid had he tilled his registered land a second time. A Ryot with none of this latter item in his Puttah could consequently raise three crops on payment of single crop Teerwahs if he could manage to get water enough. In Chellumbrum and Manargoody the course is similar to that ruling in other Districts. During the past year, Rupees 30,039 were realized on the registered and doubtful two-crop lands, as "Ain Fassaljasy," and Rupees 5,630 upon single crop cultivated to the prejudice of double crop as above shewn. In the Southern Taluks Rupees 6,313 were realized under this head.

Teerwajastee, or extra water rate.					
1273...	...	...	...	...	1,15,568
1274...	..	...	...	...	1,16,695
Increase					1,127

increase of Rupees 1,127 over the preceding year. There was in this item an increase of Rupees 3,082 in dry lands converted by Cirkar water into wet and garden; but on the other hand, there was a decrease of Rupees 1,955, owing to the Ryots in Kalakoorchy not having made use of the Government supply as they did last year for their dry cultivation; this gives a net increase of Rupees 1,127.

VI. Actual Cultivation.					
		Acres.	Assessment.		
1273...	...	10,44,452	28,80,116		
1274...	...	10,18,078	28,19,186		
Decrease		26,374	60,930		

explanations as regards the decrease under the respective heads of Dry, Wet and Garden Lands further explanation under this head seems uncalled for.

Waste charged and remitted with reasons.

26. The extra water rate levied on dry land converted into wet, and garden and dry crops raised on dry land by means of water from Government sources of irrigation amounted this year to Rupees 1,16,695, exhibiting an

27. The actual cultivation of the year amounts to acres 10,18,078, bearing an assessment of Rupees 28,19,186, exhibiting a decrease of acres 26,374, assessed at Rupees 60,930 below the previous year. Having afforded my

28. The particulars of waste remitted and charged are exhibited in the subjoined statement, and the same details are given Talukwar in Enclosure C in No. 3.

Items.	Total waste.		Remission granted on entire fields as exhibited in Enclosure B. in No. 3.		Net waste charged.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry...	62,865	1,06,909	198	352	62,667	1,06,557
Wet ...	16,118	74,968	5,858	28,281	10,260	46,687
Garden ...	194	1,063	.....	.....	194	1,063
	79,177	1,82,940	6,056	28,633	73,121	1,54,307
Amount of remission granted on Nunjah Shavy, and on dry and wet lands injured by inundations as shown in Column 3 of Statement No. 4				30,912		
				59,545		
Kusser remission...				4,122		
				63,667		

29. I will now proceed to explain the rules under which Collector Mr. Reade was guided to grant remissions for Nunjah and Punjah holding waste, Nunjah Shavy, as well as for dry and wet lands inundated.

30. Prior to the settlement, the Collector drew up a set of rules and communicated them for the guidance of his European Subordinate Officers in respect to the grant of remissions in consequence of damages and losses sustained by the agricultural classes in the Taluks of Cuddalore,

Villapuram, Yellavanasur, and Chellumbrum, arising from breaches of tanks and other unforeseen causes connected with the already mentioned floods and inundations which occurred in October last, also in consequence of the extra labor and expense many Ryots had to undergo, owing to the losses caused by this unusual season.

31. Before entertaining claims for remission, the Collector, as well as the Subordinate European Officers, held inquiries to ascertain whether the losses were *bonâ fide*, and when doubts arose, Inspectors were deputed. When the claim seemed valid and tenable, the following course was adopted :—

(I.) Full remission was granted on dry and wet lands destroyed by inundations from the bursting of tanks.

(II.) Full remission was granted on Nunjah Putcut Bunker and Nunjah Shavy lands, consequent on the loss of the supply from breaches in the reservoir, or accumulation of drift upon the fields from the same cause.

(III.) Remission, at fifty per cent., was allowed on Punjah Putcut Bunker and Nunjah Shavy lands when their failure arose *bonâ fide* from want of water, and from no the neglect on part of the Ryots. To obtain this concession, however, the individual loss must have exceeded twenty-five per cent. of the total Puttah Beriz of the Ryot. The Board may perhaps take exception to the grant of the per centage remission; but these Orders were doubtless issued after due consideration of the special and attendant circumstances; the Ryots were moreover used to the system, and were perfectly satisfied with the amount of concession they obtained agreeably to the scale established.

32. The amount thus remitted on the above items is Rupees 59,545. Besides this, Kusser, or additional water rate on lands upon which the crops eventually perished for want of water as well as on lands swamped by an over supply was remitted in full, this amounts to Rupees 4,122; thus the total remissions aggregate Rupees 63,667; considering the nature of the year, and the contentment afforded to the Ryots, this result seems certainly satisfactory. The amount charged on account of waste is Rupees 1,54,307, of which Rupees 1,06,557 was on dry. There was nothing so unfavorable regarding the position of the dry lands as to render necessary any alteration of the oft-enunciated principle that all Poonjah lands in the Puttah are to be paid for. Rupees 46,687 were charged against wet lands left uncultivated consequent on the negligence of the Ryots, and Rupees 1,063 were charged on garden lands for the same reason.

VIII. Particulars of Remission—Statement No. 4.

33. The Abstract Statement appended below shows the amount of remissions granted in the year under review in comparison with those allowed in the year preceding. The particulars are shown in Statement No. 4. The whole sum remitted this year under three heads, "Occasional," "Fixed," and Deduction for the payment of village servants, was Rupees 3,07,727, which shows in the aggregate a decrease of Rupees 10,264 below last year :—

Items.	Fusly 1273	Fusly 1274.	Increase.	Decrease.
1. Occasional	25,762	35,172	9,410	...
2. Fixed	74,951	61,356	...	13,595
3. Deduction for the payment of Village Servants	2,17,278	2,11,199	...	6,079
Total..	3,17,991	3,07,727	9,410	19,674
Net decrease 10,264				

SETTLEMENT REPORT OF

Occasional.

34. In the first item there is an increase of Rupees 9,410 over last year. I have already explained the causes that necessitated these measures of relief, and the items were as follows:—

	Rupees.
Shavy... ..	10,398
Kusser.	4,122
Inundations	20,652
Total...	35,172

Fixed.

35. The sum remitted under this head is Rupees 61,356, exhibiting a decrease of Rupees 13,595. This has arisen partly in consequence of the usual remissions at twenty-five and ten per cent. hitherto granted on Manawary* Nunjah lands having been disallowed this year, and partly to the decrease in the item of Road Fund owing to the decrease in the cultivation.

* Order of Government, 25th October 1864, No. 1,967, in Board's Proceedings, 27th October 1864, No. 7,096.

(III.) Deduction for the payment of Village Servants.

36. Under this head, Rupees 2,11,199 have been deducted this year, resulting in a decrease of Rupees 6,079. This is partly owing to the diminution of the beriz, and partly to the discontinuance of a fixed deduction hitherto made from the Kistbundy beriz for the maintenance of a Lungerkhana, or Chutrum at Trippapalur, as per Orders of Government, 11th August 1864, No. 1,417, communicated in Board's Proceedings, 19th August 1864, No. 5,357.

IX. Sundry Items.	
1273... ..	36,828
1274... ..	—
Decrease...	36,828

37. This decrease is owing to the following new arrangements (1). All items of receipts hitherto credited under "Ryotwar Sundry Items" have been transferred to Land Revenue Miscellaneous, as per Board's Miscellaneous Circular No. XCIV, dated 31st August 1864, and (secondly) the revenue derived from fisheries which has hitherto been credited to the head "Sundry Items" has been transferred to "District Road Fund" "Subordinate to Local Fund," as per Standing Circular, No. LVII, dated 4th August 1864.

38. I beg to state that although the Board have directed in their Miscellaneous Circular, No. XCIV, dated 31st August 1864, to credit to "Sundry Items" the Merah or fees payable to village servants. Yet, as no instructions have been received in regard to the collections of those fees with the land assessment, no realizations have been made, and consequently no entries appear under this head.

Amanie.	
Acres.	Assessment.
1273... ..	1,323
1274... ..	4,673
Increase...	3,350

39. Under this head there is an extent of acres 1,311, assessed at Rupees 4,673, exhibiting an increase of acres 883, bearing an assessment of Rupees 3,350 over and above the last Fusly 1273. This enhancement is

owing chiefly to the transfer of three villages from Ryotwar to Amanie in Fusly 1274. The revenue derived from this item has been included in Fusly 1274, with the "Land Revenue Miscellaneous" as notified in paragraph 5 of the Board's Miscellaneous Circular, No. XCIV, dated 31st August 1864. A separate Return showing the particulars of the number of these villages, and the demand settled against them accompanies this Report.

X. Extent cultivated with Special Products.

40. In the subjoined Statement the extent and assessment of land cultivated with sugar-cane, cotton and indigo are exhibited:—

Products.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Sugar-cane ...	1,705	10,484	1,629	10,110	.....	.....	76.	374
Cotton.....	49,480	1,09,924	48,105	1,09,153	.....	.....	1,375	771
Indigo.....	51,572	1,02,818	52,236	1,07,207	664	4,389	.....	.....
Total...	1,02,757	2,23,226	1,01,970	2,26,470	664	4,389	1,451	1,145
Net decrease in acres.....	.....	.....	.....	.....	.....	.....	.....	787
Net increase in assessment...	.....	.....	.....	.....	.....	.....	.....	3,244

41. The decrease in the first item is accounted for by a larger extent of sugar-cane land having been allowed to rest as fallow after this remunerative but exhausting crop. The want of an adequate fall of rain in July, especially in the Taluk of Virdachellum, has been the cause of the decrease in the second item. For Indigo the rains were more favorable; this and the want of other products for the Home market caused greater attention to be paid to this dye.

42. We next come to ground-nut and gingelly-oil seed culture; the results are shown below:—

Products.	FUSLY 1273.		FUSLY 1274.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Ground-nut ...	11,007	24,306	7,551	16,484	3,456	7,822
Gingelly oil seed ...	41,051	71,070	20,918	49,240	10,133	21,830
Total...	52,058	95,376	28,469	65,724	13,589	29,652

43. This falling off is owing to the considerable cessation of advances for these products by the Pondicherry merchants, the Home market being in a disordered and uncertain state.

XI. Abstract Statement showing the general result of Land Revenue Settlement in comparison with the previous year.

44. An abstract Statement given below shows the general result of the Land Revenue Settlement, inclusive of Miscellaneous, as compared with the preceding year. The Land Revenue reaches Rupees 29,03,378-3-0, exhibiting a net decrease of Rupees 67,374-13-6 below the preceding Fusly 1273:—

Number.	Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	Mootah ...	8,636 4 1	8,636 4 1	.....	.....
2	Quit rent commutation on Shrotriem and Inam villages...	20,899 1 11	21,092 6 2	193 4 3	.....
3	Ryotwar ...	29,21,392 9 0	28,24,442 0 6	.....	96,950 8 6
4	Amanie ...	1,295 9 0	.....	.....	1,295 9 0
	Total...	29,52,223 8 0	28,54,170 10 9	193 4 3	98,246 1 6
	Miscellaneous ...	23,529 8 6	54,207 8 3	30,677 15 9	.....
	Grand Total...	29,75,753 0 6	29,03,378 3 0	30,871 4 0	98,246 1 6
				Net Decrease... 67,374 13 6	

SETTLEMENT REPORT OF

45. I will now proceed to offer brief explanation on the variations of each of the items noticed in the above return.

(I.) Mootah.

46. This calls for no remark.

(II.) Quit-rent commutation on Shrotrien and Inam villages.

47. The increase of Rupees 193-4-3 under this head is owing chiefly to the following circumstances:—

1st. To the imposition of the amount of quit-rent of Rupees 97-14-2 by the Inam Commissioner in Fusly 1274 on the Shrotrien villages of Mahadevimungalum and Vepari in Tindivanam Taluk.

2nd. To the addition of Rupees 90-5-6 made to the quit-rent of the Shrotrien village of Virapermanellur consequent on the deduction hitherto made for the support of a Chuttrum at Trippapalur, from the Shrotrien collection having been discontinued and a fixed annual allowance for the maintenance of this charity having been sanctioned in lieu of the former allowance. Vide Order of Government, 11th August 1864, No. 1,447; 3rd. to the increase of Rupees 5-0-7 in the item of Cavil Poroopoo caused in Keelpuliyengudy, &c., and 4th Shrotrien villages in Chellum-berum Taluk. Prior to the year 1842, deductions, at certain rates a Rupee, on the aggregate Beriz of those villages have been allowed and paid by the Shrotriendars themselves to Cavilgars, and after the general resumption of Cavil fees had taken place in 1842 the payment was withheld, and the sum so paid was incorporated with the Shrotrien Peishcush, and it was further decided that should there be a fluctuation in the above Poroopoo, owing to the increase or decrease in the Beriz of those villages in any year, it should accordingly be added to the Peishcush, and brought to account. As the Shrotrien Beriz was enhanced in Fusly 1274, a corresponding increase has arisen in the item of Cavil Poroopoo as noted above, thus the increase under the head of "Quit-rent commutation on Shrotrien and Inam villages" is accounted for.

(III.) Ryotwar.

48. There appears a decrease of Rupees 96,950-8-6 under this head, resulting from the following reasons:—

1st. To the decrease of Rupees 60,122-10-9, which includes both the falling off of cultivation, and the more liberal remission granted on Nunjah holding waste, Nunjah Shavy, and upon Nunjah and Punjah lands inundated than were conceded during the previous and more favorable revenue year.

2nd. To the decrease of Rupees 36,827-12-9, which is caused by the transfer of sundry items from Ryotwar to Land Revenue Miscellaneous, likewise by the revenue derived from Tank fishery being credited to the same head. This latter item of decrease, the Board will see is therefore merely nominal.

(IV.) Amania.

49. There is a decrease of Rupees 1,295-9-0 under this head, arising chiefly from the transfer of the receipts to Land Revenue Miscellaneous,

50. Under this head there is an increase of Rupees 30,677-15-9; this is owing chiefly to

the transfer of the receipts from Ryotwar Sundry items to this head as shown below—Vide Miscellaneous Circular, 31st August 1864, No. XCIV, already quoted.

	RS.	A.	P.
Receipts transferred from Sundry items to this head	...	...	36,827 13 9
Deduct the revenue derived from tank fishery consequent on its transfer to the Local Fund.	6,757	1	9
Deduction of Ooligam allowance	688	5	3
			<hr/> 7,445 7 0
Remainder	29,382	6	9
Add receipts from Amani to this head	...	...	1,295 9 0
Total increase	30,677	15	9

Remarks on Miscellaneous Items.

Results of Revision.

51. In accordance with the orders of Government, dated 25th October 1864, No. 1,967, communicated with the Board's Proceedings, dated 27th October 1864, No. 7,096, the transfer of Manawary lands, to the heads of Nunjah and Punjah according to the presence or absence of means of irrigation from Government sources has been effected during Fusly 1274.

52. The enclosure D. in No. 10, which accompanies the report, will show the settlement Beriz of Fusly 1273 of these lands at the old rates, and that of Fusly 1274 at the revised rates.

53. The irrigated and unirrigated Manawary lands, as well as Manawary lands watered by picottah brought under cultivation in Fusly 1273 comprized Cawnies 4,130-12-3, assessed at Rupees 29,117-2-8. The result of applying the revised rates of Punjah Teervah to the unirrigated and picottah lands, and the revised Nunjah rates to the irrigated Manawary lands to the extent of Cawnies 4,234-3-1, bearing an assessment of Rupees 26,434-6-2 and a decrease in the assessment of Rupees 2,682-12-6.

54. The actual decrease effected in Fusly 1274, consequent on the introduction of the Punjah and Nunjah revised rates to these Manawary lands, amounts to Rupees 3,404-6-6, and the increase obtained in Fusly 1274 by the extension of cultivation aggregates Rupees 721-10-0, or Cawnies 103-6-2, if this latter sum is deducted, the net decrease will only be Rupees 2,682-12-6 as noted above.

55. Although this was an unfavorable year for the introduction of the new measure, still the Ryots fully appreciating the benefits available thereby took up a larger breadth of these hitherto neglected lands, and doubtless as time goes on they will all be brought under the plough.

XII. Sundry sources of Revenue.

(I.) Forest Revenue.

	RS.	A.	P.
1273	3,069	3	0
1274	3,837	0	0
Increase ..	767	13	0

(II.) Abkarry.

	RS.
1273	1,31,500
1274	1,31,500

(III.) Income Tax.

	RS.
1273	29,540
1274	29,676
Increase...	136

(IV.) Moturpha.

	RS.
1273	2,084
1274 ... ..	...
Decrease..	2,084

duty, and which remained in deposit undisbursed to the parties entitled to the refund, was carried in Fusly 1273 to the credit of Government under the head Moturpha; while in Fusly 1274 nothing of the kind took place.

Sea Customs.

	RS.
1273	46,959
1274	39,210
Decrease...	6,849

6,849 below last Fusly. This is due to the following circumstances.

56. Under this head a sum of Rupees 3,837 was received exclusive of Miscellaneous items, from the Forest Department, exhibiting an increase of Rupees 767-13-0 over the preceding Fusly. This increase is owing to more attention having been paid to the tax on timber than in the year preceding.

57. This item calls for no remark.

58. An increase of Rupees 136 in this item of revenue, exclusive of Miscellaneous, is consequent on more individuals having become liable to pay this tax.

59. As per instructions contained in the Board's Miscellaneous Circular, No. XXXVI., dated 20th April 1864, the sum of Rupees 2,084, which had been collected on account of trade

60. The collections under this head, exclusive of Miscellaneous items, amount to Rupees 39,210 against Rupees 46,059 in the previous year, exhibiting a decrease of Rupees

SETTLEMENT REPORT OF

61. There was a decrease of Rupees 7,087 in the Cuddalore Port against the increase of Rupees 238 in the Sea Customs of Port Novo, leaving a net decrease of Rupees 6,849 as shown above. The decrease in the former Port (Cuddalore) is owing to the less export of ground-nut without husk, ground-nut oil and indigo, and to the falling off in the import of palmirah rafters than the previous year; while the increase in the latter Port (Porto Novo) is owing to the larger export of paddy to Ceylon than during Fusly 1273. The details both for the ports of Port Novo and Cuddalore are given in the accompanying Statement marked A. The disturbed state of the market may be some cause of this decrease; but the trade at the Port of Cuddalore seems to have taken itself elsewhere, the numerous native craft, and their once prosperous owners, have alike disappeared.

Land Customs.	
	Rs.
1273...	81,910
1274...	53,816
Decrease...	28,594

this head has resulted from a diminished export of indigo from Pondicherry as well as gingelly seed and gingelly oil, also copper sheeting. There was also less import of Pondicherry. The recent reductions on the marginal* articles have naturally greatly diminished our returns under this head. No doubt the Sayer arrangements want constant and vigilant superintendence; their proper management has ever been a difficult question, and the introduction of the new Police, instead of the old Sayer employees has caused the matter to be again taken up. I am now in correspondence with the Inspector General upon the best mode of conducting this Department. The Board are no doubt aware how intermingled the French and English villages are. A man has only to cross the street, and he is in another territory. Statement B. shows the duties collected at the different Chowkies in this District.

Salt.	
	Rs.
1273	4,12,956
1274	5,26,611
Increase...	1,13,655

63. The sales of the year under Report yielded a revenue of Rupees 5,26,611, exclusive of Miscellaneous, being Rupees 1,13,655 in excess of that of the year preceding. This increase is due mainly to the augmentation derived from the transfer of the Chuanmpet pans to this District, and to the sales at this newly-acquired locality being consequently credited to South Arcot.

64. The revenue derived from different pans of this District is shown in the following Statement with comparison :—

Number.	Salt Pans.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	Merkanum	3,40,852	2,16,267	.....	1,24,585
2	Teagavelly... ..	19,902	34,637	14,735	.....
3	Killay	18,704	43,784	25,080	.....
4	Cuddalore... ..	33,498	88,700	55,202	.....
5	Soonampet ... ..	.....	1,43,223	1,43,223	.....
	Total...	4,12,956	5,26,611	2,38,240	1,24,585
	Net increase...	.....	.....	1,13,655	.....

65. The diminution of the stock of salt in the southern pans in Fusly 1273 caused increased sales at Merkanum during that period. But in Fusly 1274 the stock at the southern pans was increased by supplies from the Merkanum stores, thus the sales at these partly artificially furnished localities were increased, and the Merkanum sales proportionately diminished.

66. In the following Statement, the quantity sold for Home and Inland consumption, as well as those supplied to the French Government, and those exported to other places by sea, are exhibited:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Home consumption	1,58,096	2,04,296	46,200	.....
Inland consumption	1,12,902	1,40,235	27,333	.....
Exportation by sea... ..	.....	25,200	25,200	.....
Supplied to French Government	50,196	46,912	.....	3,284
Total ..	3,21,194	4,16,643	98,733	3,284
Net Increase...	.....	... ..	95,449	.....

67. The rise in the respective heads of Home and Inland consumption is accounted for by the transfer of Soonampet pan from Madras to this District. Freight being unprocurable at Pondicherry and elsewhere, owing to the unsettled state of the Home trade, ships were glad to avail themselves of the opportunity of loading with salt, and this caused the "Exports" to show an increase.

68. The decrease under the head "Supplied to French Government" needs no explanation.

69. From the Statement No. 4 of the salt transactions, it will be seen that 57,681 Maunds, valued at Rupees 68,722, have been debited to wastage. I solicit sanction for striking off this amount. This wastage averages $8\frac{1}{4}$ per cent. of the quantity sold.

70. The net quantity of salt in store on the 1st July 1865 is 8,26,658 Indian Maunds, the quantity measured out of the quantity manufactured, according to the ditum of Fusly 1275, up to 30th September 1865, amounts to 1,58,190 Indian Maunds, and the quantity still remaining unmeasured up to 30th September 1865, amounts to 10,031 Indian Maunds.

Items.	Quantity.
	Ind. Mds.
Stock on hand on the 1st July 1864	5,83,953
Manufactured from 1st July 1864 to 30th June 1865... ..	7,17,029
Total	13,00,982
<i>Deduct.</i>	
Quantity sold in Fusly 1274	4,16,643
<i>Deduct wastage.</i>	
In Salt Pans	43,952
In the salt supplied to the French Government	7,088
In the salt supplied to other Divisions... ..	6,641
	57,681
Net quantity remaining in store on the 1st July 1865... ..	8,26,658

Stamps.

	Rs.
1273	72,878
1274	84,351
Increase	11,473

71. The total sales in the Stamp Revenue, exclusive of Miscellaneous, have been Rupees 84,351, being Rupees 11,473 in excess of those of last year. This result is mainly attributable

to the increase of litigation in the Courts and more strict observance of the provisions of the Stamp Act.

SETTLEMENT REPORT OF

XIII. Land Revenue and Sundry Sources.

72. An Abstract showing the revenue

from both Land and Sundry Sources in comparison with the preceding Fusly is given below. The Settlement Beriz under all items of Fusly 1274 is Rupees 38,31,078-8-0, exceeding the past Fusly by Rupees 22,482-15-3. Having afforded explanations on each respective increase and decrease, this return calls for no special remark or observation.

No.	ITEMS.	Settlement of Fusly 1273.			Settlement of Fusly 1274.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Land Revenue	2,95,223	8	0	28,54,170	10	1	...	...	...	98,052	13	3
	Miscellaneous	23,529	8	6	54,207	8	3	30,677	15	9	...	...	...
	Total...	29,75,753	0	6	29,08,378	8	0	30,677	15	9	98,052	13	3
2	Forest Revenue including Miscellaneous	3,069	3	0	3,837	0	0	767	13	0	...	...	...
3	Abkarry including Miscellaneous	1,81,520	7	8	1,81,521	11	3	1	3	7	...	...	...
4	Income Tax including Miscellaneous	29,549	4	2	29,910	10	10	361	5	10	...	...	...
5	Moturpha	2,084	8	2	...	...	...	...	...	...	2,084	8	2
6	Sea Customs including Miscellaneous	46,059	15	6	39,209	9	10	...	...	...	6,850	5	8
7	Land Customs including Miscellaneous	82,550	11	3	53,683	2	1	...	...	...	28,867	9	2
8	Salt including do.	4,13,010	15	0	5,27,567	8	10	1,14,556	9	10	...	...	...
9	Stamp including do.	74,997	7	6	86,970	11	0	11,973	3	6	...	...	...
	To ta...	38,08,595	8	9	38,31,078	8	0	15,83,383	3	6	1,35,855	4	3
Net Increase...								22,482	15	3	...	...	...

XIV. Demand, Collection, and Balance of all Sources of Revenue.

73. Of the net settlement Beriz of Rupees

38,31,078-8-0, a sum of Rupees 37,13,355-0-11 was collected within the 30th June 1864, leaving only a current arrear, amounting to Rupees 1,17,723-7-1, of which Rupees 97,970-11-9 have been since collected from 1st July up to 30th

	RS.	A.	P.
* Land Revenue...	16,723	13	8
Miscellaneous	1,631	12	3
Income Tax	1,397	1	5

September 1865, leaving a net balance of Rupees

19,752-11-4* which is in course of collection.

XV. Demand, Collection, and Balance of Arrears.

74. The total arrears outstanding on the

1st July 1864 amounted to Rupees 2,46,502-2-5, of which, deducting Rupees 2,15,613-1-2, being the amount since realized within the past Fusly, including the sum of Rupees 4,665-14-3 sanctioned to be written off there remained Rupees 30,889-1-3 on the 1st July 1865.

75. In Statement No. 13 the details of

XVI. Recommendation in regard to the irrecoverable arrears for remission, with an Abstract of the Fuslies and heads of Revenue to which they belong.

accumulated arrears of revenue embracing five years, or from Fuslies 1269 to 1273 inclusive are given.

76. Of the balance of Rupees 30,889-1-3, a sum of Rupees 1,447-15-7 has been collected from 1st July up to 30th September 1865, leaving a balance of Rupees 29,441-1-8 on the 1st October 1865. Of which, Rupees 21,173-9-9 are said to be capable of being realized; whereas a sum, Rupees 8,267-7-11, was ascertained to be irrecoverable by reason of death, desertion, and poverty of the defaulters, as well as from other causes. I solicit sanction for writing off the said sum of

Rupees 8,267-7-11 in the accounts of this Collectorate. The following Table embraces the Fasli-war particulars of the arrears :—

Faslies	Land Revenue.			Miscellaneous.			Income tax.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1269	600	6	8	57	6	8	...	...	...	657	13	4
1270	1,905	14	10	237	14	11	...	...	...	2,143	13	9
1271	662	14	6	12	11	10	18	11	0	694	5	4
1272	550	8	10	117	11	9	...	...	...	668	4	7
1273	3,730	14	11	372	4	0	...	...	...	4,103	12	11
Total...	7,450	11	9	798	1	2	18	11	0	8,267	7	11

77. Included in the above total, viz., Rupees 8,267-7-11, there is the sum of Rupees 1,231-12-0, this balance is attributable to death, flight, and other causes, and is found to be unrecoverable. I, therefore, solicit sanction for writing off this amount. There is also included in the same aggregate, a sum of Rupees 2,628 12-7, which although represented by the Tahsildar as recoverable, is in reality not likely to be realized. The causes of these long-standing arrears were inquired into at the Jummahbundy, and it was ascertained that they arose from the poverty of the land of the defaulters, no one caring to buy such unproductive holdings; likewise from persons having taken up waste upon Durkhast, but having got tired of their bargains and relinquished them without even breaking the soil; and possessing no personal property to attach, we may look in vain for the revenue, the unbroken waste being most frequently unsaleable.

78. Rupees 22-2-9 is the amount of collections suspended from the Jodi of the two Shrotriem villages of Kumanur in Virdachellam and Venakumbady in Tindevanum being the proportionate Pesheush of the lands taken up both by the excavation of a new channel and by the formation of a road through the said villages; as well as Rupees 37-7-5 from the Pesheush of the Mudagapul Muttah village in Cuddalore Taluk on account of land occupied by new roads, thus making in all Rupees 59-10-2. Besides this there are Rupees 2,482-2-0, the assessment of certain rent-free land assigned to the Taluaries of the late Chellumbrum Taluk as I will now explain.

79. The Taluaries of the old Chellumdrum Taluk Proper were temporarily granted from Fusly 1268 land free of rent at the old rates, agreeably to the instructions of the late Collector, pending the introduction of the new survey Settlement, *vide* Order of Government, 26th April 1858, No. 528, when these holdings came to be newly assessed they were duly brought to Jamah; but has no final instructions have been received regarding the emoluments of these village watchers, the Ain assessment to the above mentioned amount is annually remitted in their several temporary assignments.

80. Rupees 1,815-3-2 are sums inadvertently twice entered in the accounts; for instance in cases of boundary dispute, lands cultivated and brought to the demand of two or more villages, likewise land taken up for roads, and included in the Settlement Beriz, whilst the collection was ordered to be suspended until the matter was finally settled. Thus the aggregate amount recommended for remission under the foregoing explanations is Rupees 8,267-7-11 as shown above.

Enclosure A. to Statement No. 13.

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

81. The figures shown below exhibit the extent to which coercive measures have been resorted to for the realization of revenues compared with the previous year. The attachment and sale of the real and personal property of defaulters were less than in the previous Fusly, owing chiefly to the operation of arrears of Recovery

SETTLEMENT REPORT OF

Act II. of 1864 from 1st November 1864. This enactment affords every facility for realizing the Government Demand, and works excellently :—

Estimated value of the property attached.

	Fusly 1273.	Fusly 1274.
Real	6,416	4,459
Personal	13,339	8,767
	<u>19,755</u>	<u>13,166</u>

Property actually sold.

Real	2,160	2,283
Personal	3,579	527
	<u>5,739</u>	<u>2,810</u>

Statement No. 14.
Charges.

82. The gross collections amount to Rupees 39,24,502-3-10; whilst the disbursements have been only Rupees 3,33,044-7-11, leaving a surplus of Rupees 35,91,457-11-11. Thus the per centage of charges this year rose to eight and half, whereas those of the last Fusly were only six and half per cent. The Statement, as follows, shows the variations of charges with increase or decrease in each. Many items are necessarily so fluctuating as to require no explanation; the others will be briefly noticed :—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Huzur and District Establishment	97,491	1	1	98,879	6	7	1,388	5	6	...	...	...
2. Saderwarid	6,505	13	10	5,883	13	2	...	...	...	622	0	8
3. Extra Revenue charges.	7,053	5	10	5,935	11	10	...	...	...	1,117	10	0
4. Extra Tent allowance ...	7,011	6	5	3,727	10	6	...	...	...	3,283	8	11
5. Sea Customs drawback.	8,416	7	11	7,163	7	8	...	...	...	1,253	0	3
6. Land Custom Establishment	6,062	9	6	4,022	3	7	...	...	...	2,040	5	11
7. Salt Establishment	13,105	0	10	14,370	1	11	1,265	1	1	...	...	...
8. Do. extra charges	18,628	10	4	13,239	9	2	...	...	...	5,389	1	2
9. Cudiwarum	2,681	3	11	88,963	13	8	86,282	9	9	...	...	...
10. Salt Indemnification ...	7,000	0	0	14,000	0	0	7,000	0	0	...	...	...

No. I. The increase of Rupees 1,388-5-6 in the item No. I. is owing to the inclusion of the salaries of Hussur and Taluk servants who were absent on leave in Fusly 1273, in the accounts of Fusly 1274.

No. II. The decrease of Rupees 622-0-8 in the second item is attributable to the supply of French paper from Madras from November 1864.

No. III. The decrease of Rupees 1,117-10-0 in the third item is owing to the inclusion of the value of small desks and carpets made and purchased in 1273 in the accounts of that Fusly, whereas there were no such transactions in 1274.

No. IV. The decrease of Rupees 3,283-8-11 in the fourth item is owing to a less amount of extra tent allowance having been incurred in the year under review than in the year preceding.

No. V. Under the head Sea Customs drawback the decrease of Rupees 1,253-0-3 is owing to mercantile transactions having been conducted on a smaller scale, and consequently less demands being made for drawbacks.

No. VI. A decrease of Rupees 2,040-5-11 under "Land Customs Establishment" is owing to the retention of the revised and diminished scale of Establishment throughout the entire Fusly, whereas during the one preceding, half the year's charges were at the old, and half at the new rate.

No. VII. Under the head "Salt Establishment" there is an increase of Rupees 1,265-1-1, which is owing to the payment of salaries at the revised and enhanced rates sanctioned by Government.

No. VIII. There is a decrease of Rupees 5,389-1-2 under the head "Salt Extra Charges." There were no charges incurred on account of transport charges for salt conveyed to the southern pans from Merkanum as in the previous year, this accounts for the diminished expenditure.

No. IX. An increase of Rupees 86,282-9-0 in the Cudiwarum, or salt manufacturers' share, is owing to a larger quantity of salt having been manufactured than in the year preceding.

No. X. Under the head "Salt Indemnification" there is an increase of Rupees 7,000. This is due to the payment of the second instalment for Fusly 1273, and of the first instalment for Fusly 1274 of the salt indemnification to the French Government, thus the past Fusly is debited with two instalments.

XVIII. Working of the New System of Village and Taluk Accounts.

83. Steps were taken during the Annual Settlement to examine the Village and Taluk Accounts as directed by the Board of Revenue in their Standing Circular No. V, dated 18th January 1864. I have nothing to state beyond what was expressed by Mr. Reade in paragraph 105 of the Jummabundy Report of Fusly 1273.

XIX. A Brief Reference to the Register of Lands acquired by Public Servants.

84. As stated in paragraph 106 of the Settlement Report, a Register in the prescribed form has been regularly kept in the Huzur. From this it appears that three of the public servants acquired lands during the year under report both by purchase and mortgage. The extent so acquired is shown below:—

Name of Officer.	Office and Department.	Extent of land acquired.			Remarks.
		C.	A.	V.	
Appasasamy Mudali	4th Vernacular Clerk, Collector's Office	1	10	0	Purchase.
Rajamanikum Mudali	3rd Do.	9	10	2	Mortgage and purchase.
Adinarayana Iyer and Gumbirum Sooba Row.	Acting 2nd Clerk, Sub-Collector's Office	19	10	0	Do.
	Cash-keeper in the Collector's Office				
		30	14	2	

XX. Remarks on the Conduct of the Subordinate Officers.

85. My term of office in South Arcot has on this occasion been of such brief duration that my acquaintance with the District Officers has necessarily been but slight. South Arcot has ever been a favorite District, and as a rule, its Revenue Officers both of old and present days have taken and still take the greatest interest in its welfare. The Sub-Collector, Mr. Whiteside, devotes his whole time and attention to his

Division, and his management of that portion of the District is certainly very satisfactory. Mr. O. B. Irvine, the Head Assistant, similarly pays the greatest attention to his Taluks, and has ably aided me on many occasions. Mr. Reade I know entertains a high opinion of C. Krishnaiah, the Huzur Serishtadar, and I certainly think it is well merited. I must not omit to mention the Collector's Head Writer, Mr. Dique, his aptitude for business, and the energetic manner in which he takes up whatever is entrusted to him render his services most useful.

CUDALORE,
9th October 1865.

(Signed) G. BANBURY,
Acting Collector.

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(Signed) G. BANBURY,
Acting Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the annual Settlement Report of the Sub-Division for Fuslyt 1274, (1864-65,) together with the usual Statements.

Villages at which the Settlement was made.
Virdachellum Taluk. Chellumbrum.
Vuduchellum. Menargudy.
Titugudy. Porto Novo.

February and ended on the 17th March 1865, the number of working days being fourteen days in the Virdachellum, and eight days in the Chellumbrum Taluk.

Variations in the Number and Tenure of Villages and
Remarks on Puttahs.

2. The settlement for the Fusly was conducted by me in the places noted in the margin, as entered in Column 7 of Statement No. 1. The operations commenced on the 6th February and ended on the 17th March 1865, the number of working days being fourteen days in the Virdachellum, and eight days in the Chellumbrum Taluk.

3. The number and tenure of villages remain the same as in last year, no change having been introduced in the year. The number of Puttahs distributed for the Fusly was 71,362, exceeding that of the preceding Fusly by 8,492 which is chiefly to be ascribed to the issue of 7,108 Puttahs, separate from those under the Ayan head, for the several items transferred to the head "Land Revenue Miscellaneous", under instructions from the Board of Revenue conveyed in their Miscellaneous Circular No. 94 of the 31st August 1864, paragraphs 3 and 4. The remaining Puttahs, viz., 1,384, which is less than in the previous Fusly by 364 is attributable to the creation of new Puttahs for the lands taken up afresh during the year for cultivation, and to the fact that in some instances the Puttahs issued in the preceding year had been lost or injured by the more ignorant or careless Ryots. Thus the renewed Puttahs were 16,278. The number not renewed amounts to 46,592. The number of Puttahs renewed in the Fusly under notice exceeds that of the year preceding by 3,540. I continue to inculcate amongst the Ryots the necessity and importance of carefully preserving their Puttahs in future, and hope that the number to be renewed in future years will be considerably reduced. It is a pity however that the Puttahs are not printed on paper of a tougher and more durable quality. The paper now in use is of such a spongy flimsy description, that it is extremely liable to injury from damp, insects, &c. Even though the issue of Puttahs on a more valuable paper would probably cost more at the outset, the future result would prove it to have been in reality an act of economy.

Season and Sanitary State.

4. The season of Fasli 1274 has been very unfavorable, although the quantity of rain that fell throughout the year has been much more than in the past year. For the first three months of the Fasli there were occasional showers here and there. In October and November the rain-fall was unusually heavy, and which resulted, as you are aware, in terrible inundations causing serious damages to the large extent of wet crops then on the ground, and also to several irrigation channels, &c. From December to April there was no rain at all, and the remaining crops saved from the floods suffered very much from want of water, just at the moment when they were approaching maturity, and, in consequence, the out-turn was greatly reduced. In May and June there were some timely falls of rain, which enabled the Ryots to plough their dry lands in preparation for cultivation during the next Fasli. Owing to the quantity of rain

received at the commencement of the Fasli under report, a large extent of dry land was cultivated. In some places, however, the rain entirely failed, and the cultivation diminished. The sanitary state of the Division during the Fasli under review has been on the whole satisfactory. Cholera, ague, and small-pox appeared to a very small extent, and merrain also; but this disease, I am very glad to say, was not generally prevalent, and caused but little loss amongst cattle. The Towns-people of Virdachellum became latterly impressed with the great benefits to be derived from proper sanitary arrangements, and of their own accord made in May last an application to Government for the introduction of the Municipal Act (XXVI. of 1850) in the Town. In their Order, No. 781, dated 31st May 1865, the Government, however, declined to introduce that Act on the ground that the new Town's Municipal Bill would very soon be passed, and will furnish all the benefits of Act XXVI of 1850. I look forward with pleasure to the introduction of the new Bill, as I foresee very important advantages to the native community generally from its provisions.

Prices of Grain.

5. Statement No. 2 exhibits the prices of grain, and the subjoined table gives the average prices as compared with those of the preceding Fasli :—

Grains.	Average prices in Fusly per Garce.		Increase.	Decrease.
	1273.	1274.		
White Paddy	156	186	30	...
Coarse Paddy	154	179	25	...
Cholum	157	170	13	...
Cumboo	156	160	4	...
Horse Gram	164	235	71	...
Raggy... ..	153	182	29	...

From this Statement it will be seen that the prices have risen very considerably, and have been extremely remunerative to the Ryots, though the poorer classes have no doubt suffered in proportion. This rise in the prices is caused not only by the extended exportation of grains to other parts of the country, where the demand was great, but also to the insufficient out-turn of produce during the year.

Ryots' Holdings.

6. The subjoined Statement shows the extent of the Ryots' holdings during the year under report in comparison with those of the previous Fusly :—

Items.	Extent.	Assessment.		
		RS.	A.	P.
Holdings of the previous year... ..	Acres. 3,01,205	9,65,408	12	4
Deduct lands given up	21,797	60,986	5	9
Remainder	2,79,408	9,04,422	6	7
Add lands taken up... ..	19,820	45,983	15	5
Total holdings	2,99,228	9,50,406	6	0
Waste remitted	1,283	4,725	13	1
Remainder	2,97,945	9,45,680	8	11
<i>Particulars.</i>				
Actual cultivation	2,74,719	8,90,133	8	8
Waste charged... ..	23,226	55,547	0	3

The extent at the commencement of the Fusly under report was 3,01,205 acres, assessed at 9,65,408-12-4, after deducting from which the lands given up, and adding to the remainder the extent of fresh lands taken up for cultivation, the result found at the close of the Fusly was 2,99,228 acres, with an assessment of Rupees 9,50,406-6-0, exclusive of the items of Teerwah-jasty and Fasiljasty. There is a decrease of 1,977 acres, bearing an assessment of Rupees 15,002-6-4 in the total extent of holdings when compared with that of the last year. This was caused chiefly by the transfer, under Orders from Government, dated 25th October 1864, No. 1,967, conveyed in the Proceedings of the Board of Revenue, dated 27th idem, No. 7,096, of a certain extent of wet lands not supported with any source of irrigation into light assessed dry land, and Manawary lands supported from a source of irrigation into the revised assessment of wet, and also of lands taken up for public roads, &c., and thereby rendered unfit for cultivation, besides a large extent of Podugal, or fallow lands, which were cultivated last year, but were left waste this year, as particularized in the annexed Memorandum:—

Items.	Amount.		
	RS.	A.	P.
Unirrigated Manawary wet lands transferred to the assessment of dry lands.	4,532	5	0
Irrigable Manawary lands transferred to the revised light assessment of wet lands	7,823	2	10
Lands taken up for public roads, &c., and rendered unfit for cultivation	579	3	6
Podugal lands cultivated in 1273 and relinquished in 1274	48,051	10	5
<i>Deduct lands taken up.</i>	60,986	5	9
Fresh lands cultivated	41,112	8	3
Lands relinquished but cultivated	3,264	2	3
Manawary lands transferred to dry assessment and cultivated	1,607	4	11
	45,983	15	5
Net decrease	15,002	6	4

7. Under the item "Waste remitted" there is an increase to the extent of 627 acres, assessed at Rupees 1,687, which is attributed to the want of timely supply of water in the tanks in consequence of serious breaches occasioned by the excessive rain-fall in October 1864, as already stated, and to the subsequent total failure of rain for the cultivation of wet crops.

	Acrea.	Assessment.
Lands given up...	20,742	48,051
Do. taken up...	19,049	44,376
Decrease...	1,693	3,675

8. The extent of lands taken up is of small quantity when compared with that given up as marginally indicated. This is to be ascribed, as already explained, to the failure of rain during the Fusly under report.

Actual Cultivation.

9. The actual cultivation in the Fusly amounted to acres 2,74,719, assessed at Rupees 8,90,133, or 349 acres, with a Tirwah of Rupees 11,581 less than the extent cultivated in Fusly 1273. The decrease is owing to the unfavorable nature of the season during the year under consideration. There was unusually excessive rain when it was not much wanted, and it entirely failed when it was very much needed. The decrease arises wholly from the wet cultivation as particularized in the Enclosure B. to Statement No. 3. It will be observed that the extent of 349 acres, referred to above, does not correspond with the sum of Rupees 11,581, which is a decrease in the assessment of lands cultivated, the assessment being much higher than is chargeable on the amount of lands. The difference arises from the fact that lands of higher assessment have been relinquished; while those of the lower rate have been taken up, and also chiefly from the transfer of a certain extent of wet land, &c., not supported by any means of irrigation to the classification of dry lands.

SETTLEMENT REPORT OF

Permanent Sources of Irrigation.

Coleroon, Vellar Anicut.

10. The Statement subjoined exhibits the extent of cultivation under the two permanent sources of irrigation noted in the margin as compared with the Fusly 1273 :—

Sources of Irrigation.	Fusly 1273.		Fusly 1274.		Increase.		Decrease	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Coleroon.....	70,313	4,06,174	70,776	4,08,626	463	2,452	...	...
Vellore Anicut...	14,533	97,325	12,360	75,578	...	...	2,173	21,747
Total...	84,846	5,03,499	83,136	4,84,204	463	2,452	2,173	21,747
					Deduct increase...		463	2,452
					Net decrease...		1,710	19,295

Although there is an increase observable in the cultivation of lands under the Coleroon, the decrease in the cultivation of those under the Vellur Anicut is considerable, amounting to 1,710 acres, assessed at Rupees 19,295. The freshes in the Vellur river were so high that lands under it were flooded to a large extent, and, in addition, subsequent failure of rain rendered it impossible to cultivate a large portion of these lands. Hence the decrease.

11. The subjoined Statement will show the total extent of waste remitted and charged in the year. Remissions were granted under the terms of your Circular Memorandum No. 29, of the 13th January 1865, where the entire waste, Shavy, &c., amounted to twenty-five per cent. and upwards of the whole extent of holdings, exclusive of dry waste, in which case remissions were allowed, *vide* paragraph 11 of the abovementioned Circular Memorandum, in a few special instances, to the trifling extent of Rupees 258-1-7 out of the sum of Rupees 39,438-13-2 of the entire waste, as will be seen from the Statement below. The total extent of waste remitted bears a proportion of seven and three-quarters, or three per cent. in excess of the previous year. This is owing to the unfavorable character of the season. The remission in question was granted only in such cases where it had been proved to my satisfaction, after careful inquiry, that the land was left uncultivated from either the insufficiency of water in the tanks, or the total failure of rain, during certain parts of the year, and not from any neglect on the part of the Ryots.

Items.	Entire waste.		Waste remitted.		Waste charged.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.
Dry... ..	19,697	39,438 13 2	164	258 1 7	19,533	39,180 11 7
Wet... ..	4,794	20,733 3 5	1,119	4,467 11 6	3,675	16,265 7 11
Garden	18	100 12 9	...	...	18	100 12 9
Total...	24,509	60,272 13 4	1,283	4,725 13 1	23,226	55,547 0 3

Particulars of Remissions.

12. The remissions granted on account of Shavy, or withered crops and Vellapal, amount to Rupees 2,508-1-11, as exhibited in Statement No. 4, which is less by Rupees 2,116-14-1 than

the amount allowed on this account in the past Fusly ; but as the Ryots failed in many instances to keep the perished crops, for which remission was sought, on the ground until they could be examined by the Officer deputed for the purpose, and it was found in several cases that a certain quantity of produce had been actually reaped, remission was withheld in many instances. In several cases where it was necessary to grant a large amount of remissions, I visited the different villages and personally satisfied myself as to the necessity for allowing such remissions, the amount of which (Rupees 2,508) bears the proportion of eighty-two per cent. on the total assessment (Rupees 3,049) of the Shavy lands on which remissions were granted. This Shavy has been chiefly caused in that portion of the Chellumbum Taluk which comprises the Bluvanaghiry Division, where a large extent of land was inundated, in consequence of the high freshes received in the Vellur river, and the crops thereon were washed away ; subsequently there was a total failure of rain which caused the crops subsequently planted to wither. There is a sum of Rupees 28 10-11 under the head of Kusser, or water tax, remitted in consequence of wet crops raised on dry lands having failed from want of water. This was not the case last year. Under the head of Progressive Cowle no lands have been granted this year. All of the Cowles that had been granted in previous years having run their time are now liable to the full assessment, as noticed in the last Jammahbundy Report, and no remissions were therefore granted. There is a decrease under the head " Wooligum," which is to be ascribed to the decreased revenue of the year under review. There were no remissions granted on account of Manawary lands in this year. All such lands, not supported by means of irrigation, have been classed as dry ; while those that can be irrigated have been classed as wet lands on the revised assessment, under the Orders of Government specified above. Thus there is a decrease of Rupees

	Rs.
Fixed.....	18,775
Occasional.....	2,536
Permanent.....	67,552
Total...	88,863

7,047-7-10 observable under this head. The other items of remissions in Statement No. 4 do not seem to call for any remarks. The total remissions, as exhibited in the margin, amount to Rupees 88,863, which is less by Rupees 10,850 than that of the previous year as explained above.

Special Products.

13. The next Memorandum exhibits the state of the cultivation of sugar-cane, cotton, and indigo in comparison with that of the past Fusly :—

Products.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1. Sugar-cane... ..	188	845	99	418	...	...	89	427
2. Cotton... ..	47,629	1,06,662	44,675	1,02,025	...	...	2,954	4,637
3. Indigo... ..	5,448	12,369	3,691	8,290	...	...	1,757	4,079

The decrease in the cultivation of sugar-cane arises from lands cultivated in previous years being left fallow this year. The decrease in the extent of cotton and indigo cultivation is attributed to the insufficiency of rain in certain parts of the Division towards the end of the Fusly, which is the season best adapted for the cultivation of these products. The marginal note exhibits a fall in the cultivation of gingely seeds and ground-nut as compared with that of the past year. This is to be ascribed to the generally unfavorable character of the season.

	Acres.	Rs.
1273.....	10,743	26,486
1274.....	4,016	8,425
Decrease.....	6,727	18,061

SETTLEMENT REPORT OF

14. Annexed is an abstract statement showing the particulars of Land Revenue and Miscellaneous Sources, in comparison with the previous Fusly :—

Items.		Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.	Permanently settled.....	...	...	...	...	...	...	...	...	...	...	...	...
	Jodi of Shrotriern and Inam villages.....	2,243	4	9	2,248	5	4	5	0	7	...	...	...
	Ryotwar.....	9,26,845	8	4	9,06,290	12	4	...	...	...	20,554	12	0
	Total...	9,29,088	13	1	9,08,539	1	8	5	0	7	20,554	12	0
Land Revenue } Miscellaneous.		15,143	1	7	20,487	13	4	5,344	11	9	...	...	...
Total Land Revenue...		9,44,231	14	8	9,29,026	15	0	5,349	12	4	20,554	12	0
Deduct increase...		...	...	...	...	...	...	...	...	...	5,349	12	4
Net decrease,...		...	...	...	...	...	...	...	...	...	15,204	15	8
Other Sources.	Abkarry.....	29,990	1	0	29,996	0	0	5	15	0	...	...	...
	Income tax.....	4,646	13	0	4,732	2	0	85	5	0	...	...	...
	Stamp.....	16,716	3	0	23,803	7	6	7,090	4	6	...	...	...
	Moturpha.....	1,345	4	8	...	...	...	...	...	...	1,345	4	8
Total...		52,698	5	8	58,534	9	6	7,181	8	6	1,345	4	8
Total Land Revenue and other Sources...		9,96,930	4	4	9,87,561	8	6	12,531	4	10	21,900	0	8
Deduct increase...		...	...	...	...	...	...	...	...	...	12,531	4	10
Net decrease...		...	...	...	...	...	...	...	...	...	9,368	11	10

The decrease under the head "Ryotwar", to the extent of Rupees 20,554-12-0, is chiefly attributable to the transfer to the Local Fund of the revenue derived from fisheries, and to the "Land Revenue Miscellaneous" of certain items, shown in Statement No. 9, which were hitherto credited to Land Revenue, under instructions from the Board of Revenue conveyed in their Standing Circular, No. LVII of 4th August 1864, and Miscellaneous Circular No. XCIV, of 31st August 1864, and also to the large extent of Pooloogal lands laid waste this year, as also to the water tax remitted on Manawary Nunjah lands which were transferred to wet and dry assessment. The increase under the head Land Miscellaneous is accounted for in the foregoing remarks. Under the head "Stamps" an increase of Rupees 7,090 is observable, arising from the extended sale of stamps effected in the year. There has been a great demand for stamps throughout the Sub-division, in consequence of parties having been of necessity obliged, under the provisions of the Registration Act put in force from January 1865, to register all their documents duly executed on stamp paper. The other items do not seem to call for any remarks.

Remarks on Land Revenue Miscellaneous, or Sevey Jamah.

15. Under this head there is an increase of Rupees 5,345 on the whole amount. This increase is explained by the remarks in paragraph 14. There is a decrease of Rupees 6,143 in the item of Woolyam, which is attributable to the limited sum of money carried to the credit of Government in the year.

Collection of Revenue.

16. Of the total Land Revenue including the Miscellaneous items, viz., Rupees 9,29,026-15-0, I am happy to state that almost the whole amount, viz., Rupees 9,15,562-10-4, was collected before the end of the Fusly under report, leaving a balance of only Rupees 13,464-4-8; subsequent collections up to 30th September 1865 have reduced this amount to Rupees 3,174-11-0, the major portion of which is outstanding in the Chellumbrum Taluk as particularized in the margin.

	RS.	A.	P.
Virdachellum	127	11	3
Chellumbrum	3,046	15	9
	3,174	11	0

17. Of the balance of Rupees 127-11-3 against the Virdachellum Taluk, Rupees 12-6-6 should be struck off the accounts as in previous years, because the lands on which this amount is charged (and which form a portion of the Shrotriem lands of the Kinanur village) have been taken up for a Government irrigation channel. For the early realization of the remaining portion of Rupees 115-4-9, orders have been already issued. There is, however, no balance under the head "Land Revenue."

18. The balance against the Chellumbrum Taluk is Rupees 3,046-15-9, of which Rupees 2,481-7-2 form the assessment on lands selected for maniem for the service of Talaries in the Chellumbrum Taluk. The assignment of these lands as maniem has not as yet been sanctioned by the Board. Under orders from the Collector, the collection of this amount has been stopped pending the receipt of the Board's sanction; it is very desirable that this should be obtained soon, for its non-receipt is only productive of troublesome entries, and the possibility of confusion in the public accounts. The net balance to be collected amounts to Rupees 565-8-7, of which 290-1-7, due on lands at present under attachment, will be realized after the sale of the property in due course. The remaining sum of Rupees 275-7-0 must be removed from the accounts as irrecoverable. This amount is due on certain lands which were attached and sold by auction, but as no one appeared to bid for them they were nominally purchased in the name of Government.

Arrears.

	RS.	A.	P.
Amount collected	61,530	2	7
Amount remitted	2,914	11	9
	64,444	14	4

19. Under this head there was a sum of Rupees 69,420-8-0 to be recovered at the beginning of the year. This amount was reduced by subsequent collections within the year, and remission granted, viz., 64,444-14-4, to Rupees

4,975-9-8, of which Rupees 296-8-10 was since realized, leaving a balance of Rupees 4,679-0-10 to be collected, as detailed in the annexed Memorandum.

Fusly.	Land Revenue.	Land Revenue Miscellaneous.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
1269	62 1 4	... ..	62 1 4
1270	43 13 8	... ..	43 13 8
1271	585 7 1	... ..	585 7 1
1272	402 1 8	29 13 11	431 15 7
1273	3,460 0 1	95 11 1	3,555 11 2
Total.....	4,553 7 10	125 9 0	* 4,679 0 10

	RS.	A.	P.
* Virdachellum	51	1	1
Chellumbrum	4,627	15	9
	4,679	0	10

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	RS.	A.	P.
Virdachellam.....	38	10	6
Chellumbrum.....	736	4	11
	774	15	5

Of this total sum, Rupees 774-15-5 are ascertained to be recoverable; while the balance of Rupees 3,904-1-5 must be remitted as irrecoverable for the reasons specified in the statement below :—

Items.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment on lands subject to boundary disputes credited in the accounts of both the disputant villages ... ..	...	...	4 13 3	...	13 10 7	18 7 10
Assessment on Tookary Maniem lands, &c.....	10 8 6	...	381 3 3	276 9 7	2,696 4 10	3,364 10 2
Do. due by Ryots who have died without heirs or assets... ..	10 3 9	...	...	...	...	10 3 9
Do. do. who have deserted.....	...	...	...	...	0 3 6	0 3 6
Do. do. who are in indigent circumstances.	41 5 1	43 13 8	55 13 8	45 3 8	324 4 1	510 8 2
Total...	62 1 4	43 13 8	441 14 2	321 13 3	3,034 7 0	3,904 1 5

Under the circumstances shown in Column 1 of the above Statement, I would recommend that the old arrears should be struck off the accounts. I trust that you will take the necessary steps in this matter as soon as possible.

Coercive Measures.

20. The extent to which coercive measures were resorted to, during the year, in the collection of revenue is inserted in the Memorandum annexed hereto :—

Kind of property attached.	Value of attached property.	Value of property sold.
	RS. A. P.	RS. A. P.
Personal	1,507 4 3	143 13 3
Real	1,615 9 9	1,479 15 8
Total	3,122 14 0	1,623 13 5

21. There is a decrease of Rupees 1,499 between the value of the property attached and that actually sold. This is attributed to the prompt payment by the defaulters of their arrears after the property had been placed under attachment and before sale, therefore, took place. There is an increase, however, to be observed to the extent of Rupees 875-7-8 in the item of value of property sold in the year, in comparison with that of the previous year.

Revenue Recovery Act.

22. The provisions of the revenue Recovery Act No. II of 1864 have been brought to force from November 1864. The Act works very satisfactorily throughout the Sub-division. The

duty of collecting the arrears has been much simplified, and the collections have been very rapid. The outstanding balance on the 30th September 1864 was Rupees 12,485 for Fusly 1273, and the balance on the same date of this year is Rupees 3,175, or Rupees 9,310 less.

Village and Taluk Accounts.

23. During the year under report I have had no occasion to find fault with the Curnums for not keeping their accounts according to the Manual. I have reasons to believe that my former repeated orders have had beneficial results in this respect. I examined the Taluk accounts in Chellumbrum they were all kept in accordance with the instructions. In the Virdachellum Taluk, the Shroff's chittah in some instances was not kept in the regular form, strict orders were issued on the subject, and the accounts are now, I believe, regularly kept.

Acquisition of Lands by Public Servants.

24. In the year under report no lands appear to have been acquired by the subordinates employed throughout the Sub-division. A large extent of landed property has been, however, acquired by certain individuals in my own office during previous years, of which a careful register is now under preparation.

Public and Private Topes.

25. The total extent of lands occupied for the plantation of the public and private topes amounts to acres 262 decimals 35, assessed at Rupees 593-13-5 in both the Taluks, as shown in the margin. These were granted in previous year, under the former tope rules. I have instructed my Tahsildars to furnish me with periodical reports on the state of these topes.

From the accounts I have lately received, I believe that they are in a favorable condition. As brought to your notice in my letter, No. 170 of the 6th March 1865, I explained to the Ryots, as each village came before me at the time of settlement, the benefits to be derived from the plantation of public and private topes, and pointed out (I am glad to say with success) the liberality shown by Government for the furtherance of that very important object. The

	Acres.
Private	82½
Public	42
Total	124½

villagers in the Virdachellum Taluk agreed to plant private and public topes* to the extent of Acres 124 Decimals 50, of which Acres 43 Decimals 50, assessed at Rupees 96-13-4, have

been since assigned to the applicants; steps are being taken to make over the remaining extent of land for the plantation of topes as soon as possible. In the Chellumbrum Taluk an extent of 107.58 Acres, bearing an assessment of Rupees 229-11-8, has been made over to the Pichavarum Poligar and others for the planting of private topes. Very many Ryots have agreed to plant bamboos, palmira and tamarind trees on the banks of tanks and channels. I have lately distributed amongst them 30,000 palmira seeds that I procured for the purpose, and I expect to make a second similar distribution in a short time. I had tamarind seeds in like manner distributed but to them in June last, and am now sending out packets of bamboo seeds to be sown as the north-east monsoon commences. In order practically to set an example, I have myself cleared some four and half cawnies of jungle, and planted a tope by the side of the road from Cuddalore to Virdachellum, which will, I hope, some day afford shade and refreshment to passing travellers. I have also distributed a large quantity of seeds of timber trees that were supplied to me from the Agri-Horticultural gardens in Madras. Next year, I shall be able, I hope, to make a still more favorable report of the result of my endeavours to encourage the plantation of these topes.

District Gazette.

26. The steps I took during the Jummah-bundy to promote the circulation of the District Gazette throughout the Sub-division were explained to you in my letter No. 165 of 1865.

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The number of copies of the Gazette applied for by the various village officers in the Sub-division amounted to 373* copies. The amount of subscription for one year in advance was paid jointly by the village officers, and I believe the Gazette is generally received and read with interest. The number of copies taken has since been considerably increased.

* Verdachellum	...	...	...	...	...	...	...	...	233
Chellumbrum	...	...	...	...	...	...	...	...	140
									373

Taluk and Village Schools.

27. There is a Government Taluk school at the Kusbah station of Verdachellum which is in a thriving condition. At Chellumbrum we have an excellent school. It is one of Patcheappah's Branch Schools. I am very desirous of seeing the general establishment of village schools, and at the time of Jummahbundy I was afforded a favorable opportunity for the attainment of this object. I took care to converse with the village officers and most influential Ryots on the subject, and explaining the great advantages to be derived from the extension of education, suggested that they should consider at their leisure the advisability of obtaining the introduction of the provisions of the Madras Education Act VI of 1863. The people of twenty-five villages subsequently came forward and applied for the introduction of the Act in their villages for the establishment and maintenance of schools. I forwarded their applications to you with my letter No. 412 of the 12th June last, in view to the publication of the usual notification in the District Gazette. This notification was subsequently published in seven successive issues of the Gazette, and as more than two and half months have passed since, the time allowed for the raising of objections on the part of the villagers, I trust that you will soon inform me that Government have consented to the introduction of the Act as proposed.

Vaccination.

28. During the past Fusly, I also directed my attention to the subject of Vaccination, and spared no pains to extend that blessing amongst the native community. I had long suspected that the monthly returns submitted by the Vaccinators stationed in each Taluk (showing the villages they had visited during the month, the parties they had vaccinated, and the number of successful and unsuccessful cases) were utterly untrustworthy; and I took steps to test their accuracy. The result was as I had anticipated. I found that the Vaccinators had been for months sending in returns that were false in every way. They had never moved about at all, and the names of the individuals vaccinated, &c., &c., were all fictitious. I took proceedings under the Penal Code against these men, and they were committed for trial before the Sessions Court, and convicted.

Board's Standing Circular, No. VI. of 1865.

29. I found that one very serious objection that parents constantly raise to their children being vaccinated is based on caste principles. The Government have sanctioned the payment of batta to mothers who consent to accompany the Vaccinators from one village to another in order thus to allow of lymph being taken from vesicles on the spot. This course was found to answer very well for persons of the lower classes and castes, but only so far as they were concerned, for the children who were thus brought from their villages by the Vaccinators were almost invariably

Pariahs, (because females of the higher caste, or more respectable positions in society, object to move about from village to village with their children in the company of the Vaccinators who are strangers to them,) and parents of the Brahmin and Sudra castes would not consent to their children being vaccinated from those of the despised caste, on the ground that it would pollute them. The Vaccinators of course could only use persuasion, which, however, went very little way to overcome the scruples I have mentioned.

30. Some months ago I saw in a magazine that learned medical men in England and on the Continent were considering the advisability of attempting to restore the beneficial properties to the vaccine matter by inoculating cows from small-pox pustules, and once more taking the lymph from the animal. It at once occurred to me that by adopting this plan, I might extend this valuable prophylactic by bringing the lymph with ease to the scene of operation, and also that at the same time all caste objections would fade away when the matter was seen to be taken before the people's eyes from the body of their most sacred animal. I accordingly caused a cow of mine to be inoculated in six or seven places on the udder, with matter taken from the pustules of a person then ill with small-pox, and then had the animal driven about to various villages, and my Dresser vaccinated a good number of children.

31. He found that parents were very willing that their children should be vaccinated from the cow, and so far one difficulty seemed smoothed away. The experiment, however, in other respects was only moderately successful: very fine pustules rose on the arms of some children, and in those cases the operation was no doubt complete; but after a little time the lymph did not seem to take properly. The cow also became very fractious from being handled by strangers and driven about from place to place, so that she would not let the Dresser approach to take the lymph. But with a quieter cow, and a little more practice on the part of the Dresser, I do not see why better results should not be obtained. At any rate the experiment is worth a second trial. It was rather curious that from the time she was thus treated, the cow I had inoculated fell off in flesh steadily, and very soon after sickened and died—none of my other cows being attacked in like manner. This may, however, have been occasioned by her drinking bad water, or coming in contact with diseased cattle while being moved about the country.

Conduct of Subordinates

32. My late Serishtadar, Stri Baliab, was placed during the late Fusly in charge of the Chellumbrum Taluk, and as Tahsildar continued to show the same energy and efficiency that so distinguished him before his promotion. The Taluk, when he came to it, was in a state of extreme disorder, it having been grievously neglected by the late Tahsildar, Goyenda Row; but before he had had charge of it six months he had brought it into a condition that bore favorable comparison with any other Taluk in the District. He has lately been transferred to the Malabar District as Acting Deputy Collector in charge of the Treasury, and though I have no doubt he is doing the State good service where he now is, I look upon his removal as a great loss to the

SETTLEMENT REPORT OF SOUTH ARCOT.

Sub-division. My present Serishtadar, A. Canakasabai Mudali, is a very painstaking steadyman. He has come to me with a first-rate character from the gentlemen under whom he has formerly served, and when he has passed the prescribed examination, I have no doubt he will eventually make an excellent Tahsildar.

(Signed) W. S. WHITESIDE,
Sub-Collector.

(True Copy.)

(Signed) G. BANBURY,
Acting Collector.

VIRDACHELLUM,
16th October 1865.

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the Settlement of the Revenues of this District for Fusly 1274, (A. D. 1864-65,) accompanied by the prescribed Statements, as per list enclosed.

Places at which the Settlement was made.

2. The places at which, and the names of the several Officers by whom, the Settlement of the field assessed villages was conducted is shown below :—

Names of the Officers.	Name of the Taluk.	Stations where Jum-mahbundi was made.	Period occupied for the Settlement of each Taluk.
G. L. Morris, Esq., Collector.	Combaconum ...	Combaconum ...	5th May 1865.
	Negapatam... ..	Tirunvelangadu ...	8th " "
C. G. Plumer, Esq., Acting Sub-Collector.		Kivalur	From 16th to 26th May 1865.
	Nannilam	Negapatam	
		Nannilam	
	Mayaveram	Perallam	
William Logan, Esq., Acting Head Assistant Collector.		Mayaveram	25th and 26th do.
		Tirunadutorai ...	27th do.
	Shialli	Shialli	12th, 13th, and 15th do.
		Anikaran Chuttrum.	16th do.
T. Muttusami Aiyar, Deputy Collector.		Kaveripatam... ..	19th, 20th, and 22nd do.
		Tiruvadi... ..	15th and 16th February.
	Tanjore	Tanjore	18th February and 15th May.
		Vellum	12th and 13th May.
	Puttakottai	Pattukottai	26th and 27th do.

Number of Puttahs.

3. The total number of Land Revenue Puttahs under Fieldwar Settlement during the year under report was 41,127, of which 15,210 have had to be renewed. This bears a proportion of thirty-seven per cent. to the total number. The Board's instructions, as to reducing the number of renewed Puttahs, will hereafter be strictly attended to, and effective measures will be taken to induce the Ryots to preserve and produce their old Puttahs. The use of printing paper for the Puttahs, which, as directed by the Board, will be introduced this year, will render the

SETTLEMENT REPORT OF

preservation of the Puttahs far more practicable; while the recent exclusion of sundry items from the Land Revenue Puttahs will have the effect of reducing the number of cases in which it is at all necessary to make alterations in the Puttahs. In addition to the number of Land Revenue Puttahs above specified, no less than 12,572 separate Puttahs have, under the Orders of the Board,

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

noted in the margin, been issued during the year under report on account of Miscellaneous items.

Variations in the tenures of villages.

4. The alterations which have taken place in the tenure and classification of villages during

the year under report are shown in the subjoined tabular Statement:—

	Number as it stood in Fusly 1273.	Number as it stood in Fusly 1274.	Increase.	Decrease.
<i>Taraff, or Government villages.</i>				
Field assessed	1,801	1,801	...	...
Mottamfaisal	2,836	2,829	...	7
Olungu rented—affected by price	3	3	...	...
Do., but not affected by price	167	166	...	1
Grain rented	4	1	...	3
Amani	11	10	...	1
Total Taraff, or Government villages...	4,822	4,810	...	12
<i>Inam, &c., villages.</i>				
Shrotriem	606	607	1	...
Survamaniem	417	428	11	...
Fixed money, rented	47	47	...	...
Permanently grain, rented	13	13	...	...
Ardhamaniem, or half assessed	5	5	...	...
Poliaput	251	251	...	...
Mokhasa	139	139	...	...
Total Inam, &c., villages...	1,478	1,490	12	...
Towns not paying any revenue to Government	26	26	...	...
Jungle	1	1	...	...
Suddhappal, or entirely waste... ..	5	5	...	...
Grand Total...	6,332	6,332	...	...

5. In the total number of Government villages, there is a decrease of twelve resulting from the transfer to the head of Survamaniem of eleven entire villages assigned over to native religious institutions in lieu of ready-money payments, and which were omitted to be included under this head in last year's Report, and of one to that of Shrotriem, as will be explained hereafter: a corresponding increase being observable in these two descriptions of villages.

6. As regards the minor heads into which Government villages are sub-divided, there is a decrease of seven in Mottamfaisal, resulting from the transfer from this to the head of Survamaniem of the eleven villages assigned over to Pagodas, counterbalanced by the transfer, under the Board's Orders marginally noted, of one village from that of Olungu not affected by price, and of three from "grain, rented." The grain

rented villages accordingly show a corresponding decrease of three, and the decrease of one under the head of Olungu, not affected by price, is the net result of the transfer of two villages therefrom, (one to the Mottamfaisal, and one to Shrotriem, it being the one alluded to in the foregoing paragraph,) and of the transfer thereto of one from Amani.

2nd September 1864, No. 5,727.
12th October " " 6,759.

7. With regard to the village transferred to Shrotriem, above alluded to, it consisted of a

Tirumalakudi Tottam.

small garden containing about twenty-six acres of land, of which a portion was held in Inam. As

this, however, was not separable from the Government Ayakut, each Survey number being made up of both Government and Inam land, and there was no waste land in the garden so as to admit of a prospective increase of revenue, the Inam Commission have fixed on the garden a consolidated Jodi made up of the average assessment collected during the past four years and the quit-rent chargeable on the Inam portion, and issued a Title Deed for the whole of it, thus converting it into an entire Inam, and the assessment hitherto collected into a quit-rent. The garden has accordingly been transferred to the head of Shrotriem. A reference was made to the Deputy Collector of the Inam Commission on the subject, and that Officer reported in reply that the Settlement as above was made with the sanction of the Inam Commissioner, and was in accordance with the course of procedure adopted in other Districts in similar cases.

8. The twenty-four villages transferred from Madura to this District, under the Orders of

Revenue Department, 22nd July 1864, No. 1,298.
Judicial Department, 6th October 1864, No. 1,464.

Government marginally noted, have not been included in the Statement appended to paragraph

4, as, for all purposes of revenue, they still remain attached to the Collectorate of Madura. They belong to the Ramnad Zemindary, the Peshkush of which is collected in the gross in the Madura District, and it is merely the Civil and Criminal jurisdiction which has been transferred to Tanjore.

Season.

9. The season during the year under report was unfavorable. In consequence of the unusually

high floods of July, the Cavery and its main branches burst their banks, and caused two-hundred breaches, (some of very considerable magnitude, thus destroying much of the seed paddy, as also the plants, where they had just then been planted out. These heavy freshes were followed by a scarcity of water, the rivers being afterwards very low, and during the latter part of the season almost dry. The periodical rains were not seasonable. The north-east monsoon came down properly only in the month of October, and almost ceased afterwards, when it was most needed to bring to maturity the Sambapeshanam, or the later rice crop, which forms the staple produce of the District. The subjoined Table shows the quantity of rain-fall during the past five years :—

Months.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.
	Inches.	Inches.	Inches.	Inches.	Inches.
April	43	218	...	561	139
May	16	147	82	137	302
June	319	116	187	30	5
July	154	268	392	392	17
August	94	248	354	310	45
September	229	704	799	204	24
	855	1701	1814	1904	1351
October	1194	154	572	1303	159
November	109	1273	1273	1007	35
December	1202	117	1281	1329	20
January ... ..	...	30	93	...	10
February	42	574	212
March... ..	174	45	355
	2721	2463	3786	3639	224
Total... ..	3576	4164	560	5543	3591

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Sanitary Condition.

	Fasli 1273	Fasli 1274.
Total cases of Cholera...	7 112	175
Cured	2,072	72
Proved fatal	5,040	103

There was no epidemic also of any kind amongst cattle.

10. In a sanitary point of view, the season was good. Cholera, fever, and small-pox prevailed to a very limited extent, and mortality from cholera during the year under report, compared with that of the preceding year, was, as shown in the margin, insignificant.

Prices.

returns of retail sales of paddy, was Rupee 1-6-1 per Tanjore Kalam, or Rupees 160-1-8 per Madras garce. This is 14½ per cent. in excess of the commutation price of the preceding year, and about 186½ per cent. above the standard by which the present Land Revenue of the District is commuted into a money-assessment.

11. The average commutation price of the year under report, as fixed from the village

	Per Tanjore Kallam of Paddy.			Per Madras Garce.		
	RS.	A.	P.	RS.	A.	P.
Standard price...	0	7	8½	55	12	11
Commutation price of Fusly 1273...	1	3	3½	139	13	6
Do. do. of do. 1274	1	6	1	160	1	8
Increase above the standard	0	14	4½			
Per centage			186			
Increase above last Fusly	0	2	9½			
Per centage			0 14			

12. The rise in prices above the preceding year can be accounted for by a more deficient out-turn of the produce, as also by the increased exportation of grain to Ceylon; but the uniformly high standard which prices, as regards articles of all descriptions, have maintained during a period of twelve years must be attributed to the increased wealth of the agricultural population, and the consequent diminution in the value of money.

Emigration.

	Fusly 1273.	Fusly 1274.
Emigrants to the Mauritius...	427	479
To the French Colonies	966	516
	1,893	995
Passengers to Ceylon	4,296	4,941

private contract; but the number of passengers who have proceeded to that Colony from the several Ports of this District, and which is also shown in the margin, may be taken as furnishing pretty fair data as to the extent to which emigration to Ceylon has taken place during the past and preceding years. From these figures it will be seen, that notwithstanding the increase in the price of food during the past year, more labor has not on the whole passed out of the District than in the year preceding, thus showing that employment at remunerative wages exists within the District as before—a pretty sure indication of the prosperous condition of the population.

13. The number of emigrants who have been passed for the Mauritius and the French Colonies during the past and preceding years are shown in the margin. No means are available for ascertaining the actual number of laborers who have emigrated to Ceylon on

Ryots' Holdings.

14. The extent of land comprising Ryots' holdings during the year under report, as compared with the year preceding, shows an increase of 4,981 acres in extent, with an increase of

Rupees 9,642 in the amount of assessment, resulting from lands assessed at Rupees 18,051 having been taken up, and those bearing an assessment of Rupees 8,323, having been given up.

Items.	FUSLY 1273.		FUSLY 1274.	
	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.
Ryots' holdings at the beginning of the year ..	10,08,281	39,76,110	9,91,485	38,72,257
Deduct, lands given up	29,286	1,35,277	2,410	8,323
Remainder...	9,78,995	38,40,833	9,89,075	38,63,934
Add, lands newly taken up	12,508	31,510	7,409	18,051
Total holdings...	9,91,503	38,72,343	9,96,484	38,81,985
Deduct, whole fields retained in the Puttahs but left waste, the assessment of which was remitted	7,978	25,454	16,478	52,672
Remainder...	9,83,525	38,46,889	9,80,006	38,29,313
Particulars. { Actual cultivation	9,05,054	36,83,631	8,95,404	36,50,107
{ Waste charged	78,471	1,63,258	84,602	1,79,206

N. B.—The difference between the figures shown, as representing the Ryots' holdings in Fasli 1273 and those brought forward, arises from the transfer in 1274 of one village to Shrotriem and of one from Amani to the head "Ryotwar."

Lands given up, and taken up.

15. The extent of land shown in last year's Report as given up included lands which had been assigned to native religious institutions. Deducting this item therefore, and taking the remainder for comparison, as representing the actual extent of lands given up, the same in the past and preceding years, stands thus:—

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273	2,670	7,946
„ 1274	2,410	8,323

The apparent anomaly of the amount of the assessment being larger, while the extent of land is smaller, is accounted for by difference in the rates of assessment. The decrease in the extent and assessment of lands taken up, while in some measure attributable to the adverse nature of the season is also the necessary consequence of the progress of cultivation in Tanjore having now reached a point beyond which it cannot be much further extended.

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273	12,508	31,510
„ 1274	7,409	18,051
Decrease	5,099	13,459

Waste remitted, and waste charged.

16. In the extent of waste remitted, there is a large increase of Rupees 27,218, arising entirely from the failure of the monsoon. The increase of Rupees 15,948 in waste charged is the result of a larger extent of land having, on careful scrutiny, been found to have been left uncultivated by causes not strictly beyond the control of the Ryots.

Actual Cultivation.

17. The actual cultivation of the year, exclusive of waste charged, as compared with the year preceding, exhibits a decrease of 9,650 acres in extent, and Rupees 33,524 in assessment. Of this, as will be seen by the note entered in the subjoined Statement, by far the greater portion

SETTLEMENT REPORT OF

occurs under the head of wet, and the remainder under that of garden cultivation; there being hardly any decrease in dry cultivation.

Items.	Fusly 1273.		Fusly 1274.		DIFFERENCE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Wet... ..	6,71,094	33,29,311	6,62,222	32,99,562	Decrease. 8,872	29,749
Garden ..	21,612	79,658	19,917	75,642	Do. 1,695	4,016
Dry... ..	2,12,348	2,74,662	2,13,265	2,74,903	Increase. 917	241
Total...	9,05,054	36,83,631	8,95,404	35,50,107	Decrease. 9,650	33,524

Result of the Settlement of Land Revenue.

18. The subjoined Statement shows the net result of the Settlement of the Land Revenue under the head Ryotwar during the year under report as compared with the preceding year :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Actual cultivation	36,83,631	36,50,107	.....	33,524
Waste charged... ..	1,63,258	1,79,206	15,948	.....
	38,46,889	38,29,313	.....	17,576
<i>Add.</i>				
Second crop assessment... ..	30,550	29,431	.....	1,119
Additional do, or Tirvajasti	1,05,661	1,04,565	.....	1,096
Total assessment...	39,83,100	39,63,309	.....	19,791
Deduct remissions for Shavy, &c.	20,888	31,437	10,549	.....
Net Settlement	39,62,212	39,31,872	.....	30,340
Sundry items	80,607	.....	.....	*80,607
Total...	40,42,819	39,31,872	.. .....	1,10,947

* Transferred to the head Miscellaneous.

N. B.—This includes all villages except Amani; and the figures given in Statements Nos. 3 and 3 C put together will be found to tally with the foregoing Abstract.

Remissions.

19. The amount of remissions granted at the Settlement on account of Shavy and Stalakammi amounted to Rupees 31,437, which, added to Rupees 52,672 remitted on account of waste, make up an aggregate of Rupees 84,109, being Rupees 37,766 in excess of the total amount of remissions granted in the preceding year, as shown in the margin. These large remissions have been rendered necessary by the extremely unfavorable character of the past season, coupled with the state of the works of irrigation and drainage generally in the more eastern section of the District.

20. The Acting Sub-Collector, in his Report, notices the condition of the channels of irrigation and drainage in the south-eastern portion of his division, and Mr. Plumer's remarks apply equally well to the Tirutrapundi Taluk, which is situated at the south-eastern end of the

	Fusly 1273.	Fusly 1274.
	Rupees.	Rupees.
Shavy... ..	16,526	30,825
Stalakammi	4,314	612
Cowle... ..	19	.....
	20,849	31,437
Waste... ..	25,454	52,672
Total Remissions...	46,343	84,109
Increase... ..	.....	37,766

District. From the subjoined Statement in which the remissions granted are shown by Taluks it will be seen that of the total amount of remissions, viz., Rupees 84,109, no less than Rupees 69,306, or 82½ per cent, have been granted in the four Taluks of Mayaveram, Shialli, Negapatam, and Tiruturapundi, the first two being dependant on the Cavery in its lower course, and the latter situated in the part of the District above specified.

Taluks.	Land Revenue.	Remissions for Fusly 1274.	Per centage of remissions on Land Revenue.
	Rupees.	Rupees.	
Mayaveram	5,62,501	9,197	1.63
Shialli	2,56,728	10,395	4.05
Negapatam	4,03,908	18,104	4.48
Tiruturapundi	3,09,724	31,610	10.2
	15,32,861	69,306	4.52
Tanjore	6,10,165	1,846	.3
Combaconum	7,54,851	1,566	.2
Mannargudi	4,05,561	4,243	1.04
Nannilam	7,08,406	945	.13
Puttukottai	1,90,170	6,203	3.26
	26,69,153	14,803	.55
Total...	42,02,014	84,109	2.0

General Abstract.

21. The following general Abstract exhibits in one view the result of the Settlement of all sources of revenue for the year under report as compared with the year preceding, from which it will be seen that there is on the whole a net increase of Rupees 1,63,898.

Items.	Fusly 1273	Fusly 1274	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
<i>Land Revenue.</i>				
Peishcush	31,434	31,434	.....	.....
Ryotwary Settlement	40,42,819	39,31,872	.....	1,10,947
Jodi on Shrotriem, &c.	1,13,831	1,17,499	3,668	.....
Amani	6,105	.....	.....	6,105
Miscellaneous items... ..	37,281	1,21,009	83,928	.....
Total...	42,31,470	42,02,014	87,596	1,17,052
Net...	.....	.....	.....	29,456
<i>Extra Sources.</i>				
Abkarry	3,15,475	3,29,316	13,841	.....
Income Tax	64,469	62,667	.....	1,802
Sea Customs	2,93,610	2,94,891	1,281	.....
Land Customs... ..	54,754	69,874	15,120	.....
Salt	8,71,941	9,92,360	1,20,419	.....
Stamps	2,91,782	3,36,307	44,525	.....
Total...	18,92,061	20,85,415	1,93,354	1,802
Net ... ..	.....	.....	1,93,354	.....
Grand Total...	61,23,531	62,87,429	2,82,752	1,18,854
Net...	.....	.....	1,63,898	.....

Land Revenue.

resulting from the sum of Rupees 37,766, the excess in the amount of remissions allowed for waste, &c., as well as Rupees 13,169, the amount of fish rents transferred from the "Land Revenue Miscellaneous" to Local Funds, or a total of Rupees 50,935, which is counterbalanced by

	Rupees.
* Assessment of lands added to Ryots' holding, as stood last year <i>minus</i> decrease in additional and second crop assessment	7,578
Increase in Inam quit-rent... ..	6,772
Collections made in previous years in the territories belonging to the late Raj, and which were lying in deposit, consisting of items Nos. 31 and 32 in Statement No. 9	5,298
Sundry Small Items... ..	1,831
Total...	21,479

22. Under the head of Land Revenue, there is on the whole a net decrease of Rupees 29,456, four* items of increase, amounting to Rupees 21,479, as particularized in the margin. The large variations observable in the minor heads of Land Revenue are attributable chiefly to the transfer of "Sundry Items" of the Ryotwar Revenue, as also of the Amani to the head "Miscellaneous" under the Board's instructions contained in their Miscellaneous Circular of the 31st August 1864, No. XCIV.

Extra Sources, Abkarry.

Abkarry Revenue of the late Rajah's territories in previous years, and which remained in deposit, having, during the year under report, been carried to the credit of Government. The falling off in the farm of the Negapatam Taluk at its re-sale has been very nearly made up by the increase obtained in the sale of the Shialli farm.

23. The increase of Rupees 13,841 under Abkarry is due mainly to the collections of the

Income Tax.

24. The decrease under the head of Income tax is too small to call for remark.

Sea Customs.

balanced by the falling off in Imports as shown

	Fusly. 1273.	Fusly. 1274.	Increase.	Decrease.
Imports... ..	1,10,495	78,371	...	32,224
Exports... ..	1,82,904	2,16,528	33,624	...
Miscellaneous... ..	241	92	...	149
	2,93,640	2,94,991	...	...
		Net...	1,251	...

25. The export returns show a large increase, which is, however, very nearly counterbalanced in the margin, and thus leaves on the whole a small increase of Rupees 1,251, observable under the head of Sea Customs. The increase in Exports arises entirely from the increased exportation of rice, paddy, and pulses to Ceylon and Karrikal, as will be seen by the comparative Table entered below, this branch of trade having, during the year under report, been carried on more briskly than in the year preceding.

	FUSLY 1273.		FUSLY 1274.	
	Value.	Duty.	Value.	Duty.
<i>Exports by Sea.</i>	RS.	RS.	RS.	RS.
Paddy and Rice... ..	29,48,983	1,53,797	43,22,932	1,84,425
Pulses... ..	67,964	3,101	1,37,678	6,650
	30,16,947	1,56,898	44,60,610	1,91,075
<i>Exports Inland.</i>				
To Karikal, of do.	6,34,771	29,625	8,87,102	42,514
Total...	36,51,718	1,86,523	53,47,712	2,33,589

The decrease in imports arises chiefly from the diminished exportation of betel-nut, cotton piece goods and spices, the trade in nuts, which form the chief articles of import in this District, having been especially depressed, as has also the trade with Singapore and Penang generally. The collection of only one per cent. duty on all the iron imported by the Railway Company has also affected the import returns.

Land Customs.

26. The increase of Rupees 15,120, observable under the head of Land Customs, arises from the increased exportation of grain to the French settlement of Karrikal already noticed.

Salt.

27. The large increase of Rupees 1,20,419 in the salt revenue, is the result of a fuller development of the inland trade by the Railway, for which greater facilities were afforded by an increased stock of salt at Negapatam. In the year 1863, owing to the adverse character of the season, there was an almost complete failure of manufacture throughout the District, by which the sales in Fusly 1273 were considerably affected. In the manufacturing seasons of the past and present years, vigorous efforts were made to replenish the stock to the fullest extent, and though they were not attended with as much success as could have been desired, yet they had the effect of ensuring a supply sufficient to meet all the current demands of trade.

Stamps.

28. The increase in the Stamp Revenue, while it is doubtless in some measure attributable to the provisions of the Law being better understood, and its requirements more strictly complied with, is also the necessary consequence of a progressive state of society, which shows itself in the increased value of land and the increased amount of litigation.

Collections, Current.

29. The aggregate demand comprising all sources of revenue, for the year under report, amounted to Rupees 62,87,429 as shown in the subjoined Abstract, of which Rupees 61,84,097 were realized within the Fusly, leaving at its close a balance of Rupees 1,03,332. This has been reduced by subsequent collections up to the end of August to Rupees 15,595, bearing a per centage of only one-fourth per cent. on the total demand. Of the reduced balance last noted, Rupees 14,771 come under Land Revenue, the proportion therefore of the collection to the demand under this head is about one-third per cent., a result which, considering the character of the season, will, I am sure, be deemed satisfactory. I must at the same time add, that owing to the deficient out-turn of the harvest, the Ryots have in many cases, more especially in Tirutarapundi, experienced much difficulty in meeting the demand, notwithstanding the large remissions made for loss sustained by them in the shape of Shavi, or crops entirely destroyed from drought.

Items.		Total demand.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st August 1865.	Remainder.
		RS.	RS.	RS.	RS.	RS.
Land Revenue.	Poliapat	31,434	30,114	1,320	1,320	...
	Ryotwarri	39,31,872	39,54,072	77,800	64,344	13,456
	Jodi on Shrotriems, &c.	1,17,499	1,15,526	1,973	1,627	346
	Miscellaneous... ..	1,21,209	1,16,006	5,203	4,234	969
	Total...	42,02,014	41,15,718	86,296	71,525	14,771
Sundry Sources of Revenue.	Abkarry... ..	3,29,316	3,27,038	2,278	2,278	...
	Income Tax	62,667	52,234	10,433	9,609	824
	Sea Customs	2,94,891	2,94,891	...	...	...
	Land Customs	69,874	69,874	...	...	...
	Salt... ..	9,92,360	9,88,035	4,325	4,325	...
	Stamp	3,36,307	3,36,307	...	...	...
Total...		20,85,415	20,68,379	17,036	16,212	824
Grand, Total...		62,87,429	61,84,097	1,03,332	87,737	15,595

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Arrears of Land Revenue.

30. The arrears of Land Revenue on account of previous years, as they stood at the beginning of the year under report, amounted to Rupees 1,24,149, of which Rupees 1,10,813 have been collected up to the end of August, and a further sum of Rupees 6,266 has been remitted under the sanction* of Government, thus leaving a net balance of only Rupees 7,070, which is thus classified.

* 12th May 1865, No. 1,005, communicated in Board's Miscellaneous Circular LXVI., 15th June 1865.

Fuslies.	Recoverable.	Doubtful.	Irrecoverable.	Total.
	RS.	RS.	RS.	RS.
1271 .....	.....	291	...	291
1272	120	361	...	481
1273	1,754	562	3,447	5,763
	1,874	1,214	3,447	6,535
Add balance of demand on account of price in Olungu villages for Fusly 1268, conditionally sanctioned.—Vide letter to Board 14th July 1865, No. 211 paragraph 2.....				585
				7,070

31. Stringent measures have been adopted for the realization of the sum of Rupees 1,874 classed as recoverable, and the same is accordingly in course of collection. The sum of Rupees 1,214, classed as doubtful, consists of two items, one of which cannot be disposed of until the result of a suit pending before the Courts is known, and the other is under investigation. The particulars of the portion classed as irrecoverable are given in the separate Statement herewith submitted, (Enclosure No. 24) with full explanation of the grounds on which the recommendation for remissions is based in each case, and I beg to solicit sanction for this portion of the arrears being written off.

Value of property sold for arrears.

32. The subjoined Table shows the extent to which coercive process was employed during the year under report for the recovery of arrears of revenue as compared with the preceding year.

Fuslies.	Estimated value of property sold.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1273.....	2,247	6,398	8,645	2,490	753	3,243
1274.....	7,040	18,359	25,399	2,041	1,610	3,651

In reference to this subject, I would beg to observe that the operation of Act II of 1864 has been attended with satisfactory results; for while it affords all desirable facility in the realization of the arrears of revenue, it gives the defaulter, as well as others interested, every opportunity of preventing the sale of property by discharging the arrears.

Receipts and Charges.

33. The actual Receipts and Charges of the past and preceding years under the different heads of revenue are shown in the following comparative Statement :—

ITEMS.	RECEIPTS.		CHARGES.		PER CENTAGE OF CHARGES ON RECEIPTS.	
	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.
Current, including Miscellaneous ...	41,15,799	41,15,718	4,80,326	4,79,139	11.57	11.34
Arrears, including do. ...	29,760	1,09,475				
Total...	41,45,559	42,25,193				
<i>Sundry Sources of Revenue.</i>						
Abkarry	3,13,883	3,35,795	...	...	...	...
Income Tax	59,518	67,925	882	1,546	1.48	2.28
Sea Customs	2,93,640	2,94,891	29,704	15,599	10.1	5.29
Land Customs	56,750	69,874	2,717	2,598	4.78	3.72
Salt	8,71,235	9,88,741	71,859	95,248	8.25	9.63
Stamp	2,91,894	3,36,307	11,845	12,753	4.06	3.79
Total...	60,32,479	63,18,726	5,97,333	6,06,883	9.9	9.61

Receipts, Land.

34. In the receipts under the head of Land Revenue, there is an increase of Rupees 7,9634 arising from a larger amount than was collected in the year preceding, having been collected during the year under report on account of arrears. In the collections on account of the current revenue, there has been little or no variation, the decrease in the demand having been nearly made up by an increase in the proportion realized.

Abkarry.

35. The increase of Rupees 21,912, in the Abkarry receipts, has been accounted for to the extent of Rupees 13,958 under the head "Settlement of the Revenues," and the remaining increase is due merely to a larger proportion of both the Current and Arrears demand having been collected within the year under report than in the year preceding.

Income Tax.

36. The increase in the collections of the Income tax is likewise thus accounted for.

Sea and Land Customs.

37. The small increase in Sea Customs needs no remark, the variations observable under the minor heads of Imports and Exports having been already explained in reference to the "Settlement of the Revenues" as has been also the increase in Land Customs.

Salt and Stamps.

38. The large increase in the receipts under the heads of Salt and Stamps has likewise been already accounted for.

Charges, Land.

39. In Land Revenue charges there is, on the whole, a net decrease of Rupees 1,187, resulting from variations under several minor heads. Of these, the most notable are an increase of Rupees 17,570 under the head of Husur and District Establishments, arising from the fact that the salaries due to the village Establishments for a portion of the preceding year have been paid during the year under report; a decrease of Rupees 16,236 under the head of Pagoda and Yeomiah allowances, arising from a smaller amount of arrears having been paid

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during the year under report than in the year preceding, and a further decrease of Rupees 4,755 under the head of salaries of Collectors, &c., which is accounted for chiefly by the fact that the two Assistant Collectors attached to this District drew their salaries for a smaller period during the year under report than they did in the year preceding.

Sea Customs.

40. In the charges under the head of Sea Customs, there is a falling off of Rupees 14,225, arising from the fact that in the preceding year a large refund had to be made for special reasons; while in the year under report, a similar disbursement did not take place.

Salt.

41. In Salt charges, there is a net increase of Rupees 23,389 resulting from a gross increase of Rupees 39,312, consisting chiefly of four items, and a gross decrease of Rupees 15,925, made up of three items, which will now be noticed in their order.

The items of Increase are :

	RS.	
<i>Firstly.</i> —Kudivaram	23,502	The result of larger quantity of salt made.
<i>Secondly.</i> —Amani manufacture at Vedarniem, and the collection and storing of spontaneous Salt	8,322	Arises from the increased manufacture of salt under Amani.
<i>Thirdly.</i> —Shipping and other charges on account of salt supplied for exportation by sea	2,451	Due to a larger quantity of salt having been exported on private trade.
and <i>Fourthly.</i> —Establishment	4,660	The result of the salary, according to the increased scale, having been paid during the whole of the year under report, while in the year preceding it was paid only for five months.
Sundries	377	
	39,312	

The Items of Decrease are :

	RS.	
<i>First.</i> —Transportation of salt from Vedarniem to Negapatam	12,576	A special item of charge incurred in the preceding year.
<i>Secondly.</i> —Salary of Deputy Collector	1,564	A moiety of the salary for the period during which the Deputy Collector was on leave.
and <i>Thirdly.</i> —Police Guard	1,220	Charge transferred to the Police Department.
Sundries	563	
Total...	15,923	

42. The variations under other heads of charges are too small to call for remark.

Special Products.

43. The subjoined Statement shows the extent to which special products have been cultivated in this District during the past ten years.

Faslis.	COTTON.		INDIGO.		SUGAR-CANE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1265	3,077	3,805	3,413	7,147	360	2,297
1266	2,969	3,669	2,540	4,564	416	2,514
1267	2,444	3,671	1,193	2,485	399	2,464
1268	1,756	2,632	866	1,576	461	2,967
1269	1,036	1,356	882	1,550	311	2,073
1270	576	793	1,994	3,860	320	2,066
1271	2,153	2,728	2,941	4,779	445	3,160
1272	2,107	2,249	2,731	5,385	461	2,017
1273	3,830	4,931	1,283	1,658	448	2,913
1274	6,954	8,060	1,261	1,666	380	2,714

44. There is an increase observable in the extent of land cultivated with Cotton during the past two years; but it is so small that it only shows to what a limited extent the stimulus which the cultivation of this staple has received elsewhere has actually operated in this District. The cultivation of Sugar-cane does not call for any special remark; and as regards Indigo, I would,

15th June 1865, Miscellaneous Circular, No. LXVI.

with reference to paragraph 9 of the Board's Proceedings marginally noted, beg to observe that so far as I have been able to ascertain, there has been no deterioration in the quality of the article as produced in this District. The diminution in the extent of its cultivation during the past two years may be attributed to the almost entire absence of rain in the months of January and February, when it is generally cultivated in this District. Further, it would seem that with the depressed trade in piece goods, there has been a corresponding diminution in the use of this dye, accompanied, as a necessary consequence, by a depreciation in its market value, and this may to some extent also account for the falling off in the cultivation.

45. The extent of landed property acquired by public servants during the year under report is shown below, and calls for no special remark.

ITEMS.	Fusly 1273.			Fusly 1274.		
	Number.	Extent of land	Assessment.	Number.	Extent of land.	Assessment.
Acquired by purchase and mortgage..	18	Acres. 249.	Rupees. 947.	19	Acres. 132.	Rupees. 541.
Do. by inheritance .....	...	...	...	...	...	...

Taluk and village Accounts.

46. With regard to the Taluk and village accounts, last year those of most of the Taluks were examined by Mr. Cadell, and the result of his examination, as also the instructions issued by him, with a view to the correction of the defects and errors observed, are embodied in a Circular published* in the District Gazette.

* Vide District Gazette of the 2nd July 1864, page 353.

This year, during my tour into the Taluks, I have examined the accounts of two Taluks, as also of a few villages, and have found that they are on the whole properly kept according to the forms. In pursuance with the Board's instructions, noted in the margin, the Revenue

Inspectors have been especially charged with the duty of instituting a periodical examination into the village accounts, and have been directed to bring to notice any instance in which the same are found not to have been properly kept. The Acting Sub-Collector, in his report, states that the Taluk accounts in the Division under his charge are kept strictly according to forms, and that those of the villages which were examined by him have been found more correctly prepared than they were before.

47. Having only joined the District just before the close of the Fusly, I am unable to report personally on the conduct of the Subordinate officers. I must, however, mention that Mr. Logan, the Acting Head Assistant Collector, is an admirable public servant, and of much assistance to me; and that Venkaswami Row, my Serishtadar, conducts his duties in a most satisfactory manner, and deservedly bears a high character for probity as well as ability.

TANJORE,
9th September 1865.

(Signed) G. L. MORRIS,
Collector.

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