

SETTLEMENT REPORT OF

65. My thanks are due to Messrs. Crole and Farmer, the Acting Sub and Assistant Collectors for their assistance in the administration of the district and to Mr. Smith in charge of the Treasury. Mr. Crole has had, in addition to the ordinary work of his large charges, much to arrange and consider in connection with the Chingleput, Local Fund Circle; Mr. Farmer, during Mr. Kough's recent absence on leave, and since his subsequent departure to South Arcot, has had much extra work thrown on him which has been willingly and carefully performed.

66. The Deputy-Collector (P. Chentsal Rao) is energetic and I consider his management of the Salt Department judicious. The Sheristadar (A. Kristnamah Charris') knowledge of the district was of much assistance during the Jamabandi. I cannot, I regret to say, speak favourably of the Subordinate Establishment of the district generally, so far as my acquaintance goes; Singara Velu Mudali and Kristna Aiyangar, however, the Head Writer and Head Vernacular Clerk of the Collector's office are all I could wish, and both deserve promotion. The Tahsildar of Saidapet (Sundra Rao) is a well meaning and industrious public servant, but the work of the taluk is very heavy, and I should like to see it in younger hands. The Tahsildar of Ponneri (Bujanga Rao) does his work fairly, his Taluk is a light one. The Tahsildar (Nazumuddin Sahib) of Trivellore is inefficient. The Taluk Sheristadars of Trivellore and Ponneri, (Strinivassa Rao) and Strinivassa Mudali) are good officers, particularly the latter.

67. The Acting Sub-Collector's report, regarding the settlement of the Sub-Division and his remarks on the subordinates therein, is enclosed.

SAIDAPET,
27th September 1871.

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

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SUB-COLLECTORATE.

I HAVE the honour to report on the annual Settlement of the Sub-Division Taluks for Fasli 1280.

2. PLACES WHERE SETTLEMENT WAS CONDUCTED.—The places where settlement was made are given in Statement No. 1, and the total number of days viz., (52) shown to have been devoted by me to the settlement of the three Taluks is the time during which I was engaged in the settlement of claims to remission and disposal of petty disputes in public, and it does not include the time spent in superintending the examination and checking of the Collection and other Accounts of the Chingleput Taluk, which occupied upwards of two months.

Puttahs which were altered.....	17,959
Puttahs which were not altered	6,672
Total old Puttahs...	2,463

3. PUTTAHS.—The increase in the new puttahs is but small, being 805, and calls for no remark. Of the old puttahs there were variations in 17,959, as shown in the margin.

FLUCTUATIONS IN THE NUMBER AND TENURE OF VILLAGES.—There was no variation during last year in the number or tenure of the Villages of the Sub-Division, which are as follows:—

Ryotwar Villages ....	...	...	...	...	1,059½
Permanently settled Villages	...	...	...	...	236
Shrotriyam Villages	...	...	...	...	169½
Villages rented for more than a year	...	...	...	...	5
					1,470

5. SEASON.—The last season was a fair average one. We had timely and seasonable rain all through the cultivation season and copious rains in October. The tanks almost all received full supplies, and in several instances the bunds breached through excess of water, but this caused diminution of supply and consequent failure of crops to a very limited extent. The rain-fall last year was 37·77 inches against 27·21 inches in the year preceding it.

6. SANITARY CONDITION.—Cholera raged with virulence in several parts of the Sub-Division during the months of March and April 1871. Due precautions were taken to prevent its propagation, Cholera pills were promptly distributed and Chlorodyne sent to Tahsildars, Deputy Tahsildars, and the Police, with detailed instructions for administering it. McDougall's disinfecting powder was supplied by me freely to officials and non-officials, with directions for its use. This has proved to be a capital-disinfectant. The destruction of infected garments, etc., and the complete fumigation of houses in which an attack had occurred were cheerfully submitted to by the people, who appear increasingly to appreciate the good effects of such precautions. The severe outbreak in the town of Chingleput in April and May seemed, humanly speaking, to have been arrested and stamped out, mainly through the invariable adoption of these measures. The epidemic gradually subsided throughout the division before the commencement of the Conjeveram festival during which fortunately there was not even a single case within, or in the vicinity of the town, though it had not altogether disappeared from the Taluks. There was some loss of life from Small-pox in January in the Chingleput Taluk. Cattle suffered from Murrain, Veekai and Comari. The loss of stock was somewhat appreciable. Segregation was understood and generally practised.

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7. PRICES OF GRAIN.—Statement No. 2 gives, the prices, of grain from which you will see that there was a considerable decline in the prices of all grain owing undoubtedly to the highly favourable character of the season. The decrease varies from 40 per cent. to 20 per cent. on the average price for the ten years preceding the last.

8. STATEMENT No. 3.—Statement No. 3 gives the Ryot's holding at the beginning of the Fasli and subsequent changes therein.

9. COMPARATIVE ABSTRACT.—The subjoined is the abstract showing the Ryot's holding at the beginning of the Fasli under report and subsequent changes therein in comparison with the results of Fasli 1279 :—

Items.	Fasli 1279.		Fasli 1280.		Increase.		Decrease.	
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Ryots' holding at the beginning of the Fasli	2,86,893	8,14,913	2,89,679	8,16,510	2,786	1,597	...	...
<i>Deduct.</i>								
Land relinquished...	8,173	22,235	7,404	17,388	...	...	769	4,847
Remaining...	2,78,720	7,92,678	2,82,275	7,99,122	3,555	6,444	...	...
Add lands newly taken up	10,959	23,832	9,337	21,980	...	...	1,622	1,852
Total holding...	2,89,679	8,16,510	2,91,612	8,21,102	1,933	4,592	...	...
Deduct waste remitted.	41,670	1,51,593	1,749	7,449	...	...	39,921	1,44,144
Remaining Settlement... ..	2,48,009	6,64,917	2,89,863	8,13,653	41,854	1,48,736	...	...
<i>Particulars.</i>								
Actual cultivation...	1,95,140	5,87,879	2,38,630	7,04,382	43,490	1,16,503	...	...
Waste charged	52,869	77,038	51,233	1,09,271	...	32,233	1,636	...

10. RYOTS' HOLDINGS.—The Ryots' holdings at the beginning and end of the Fasli are given in the margin. The increase of 1,933 Acres, assessed at Rupees 4,592, is exclusive of the Fasal and Teerwajastee, the consequence of the favourable nature of the season. The increase under these items amounts to Rupees 36,068, as exhibited by the subjoined memorandum :—

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
Fasaljastee	27,522	57,668	30,146	.....
Teerwajastee.	7,895	12,898	5,003	.....
Water-tax... ..	1,192	2,111	919	.....
Total...	36,609	72,677	36,068	.....

The total increase is therefore Rupees 40,660. This increase in the holding does not appear to be quite as great as the highly favorable nature of the season might have led us to expect. There is, moreover, a decrease of 1,329 Acres, assessed at Rupees 1,890, in the lands taken up on Durkhast, and of 769 Acres, bearing an assessment of Rupees 4,847, in lands relinquished or given up as exhibited below. These decreases are due to a certain extent to greater caution on the part of the ryots in retaining and taking or giving up lands, which, in my opinion, is chiefly the result of the strict application of remission rules.

Land taken up in 1279	10,959	23,832
Do. 1280	9,337	21,080

Decrease...	1,622	1,852
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Land given up in 1279	8,173	22,235
Do. in 1280	7,404	17,388

Decrease...	769	4,847
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11. ACTUAL CULTIVATION.—A Statement of actual cultivation in the year under report, in comparison with the one preceding it, is given below. There is a great increase in each of the items of cultivation Dry, Wet, Fasaljastee, Teewajastee, and Water-tax, the total increase in all amounting to Rupees 1,52,606 :—

Items.	Fasli 1279.		Fasli 1280.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rs.
Punjah	81,753	1,25,207	1,03,708	1,56,569	21,955	31,362	...	...
Nunjah	1,13,387	4,62,637	1,34,923	5,47,813	21,536	85,175	...	...
Total...	1,95,140	5,87,844	2,38,631	7,04,382	43,491	1,16,5-8	...	...
Fasaljastee... ..	...	27,522	...	57,668	...	30,146	...	...
Teerwajastee ... ..	...	7,895	...	12,898	...	5,003	...	...
Water-tax ... ..	...	1,192	...	3,111	...	919	...	...
Total...	...	36,609	...	72,677	...	36,068	...	...
Grand total ... ..	...	6,24,453	...	7,77,059	...	1,52,606	...	...

12. SPECIAL PRODUCTS.—The cultivation of special products is given in Enclosure B to Statement No. 3 which shows an increase of more than a third in the Indigo cultivation.

13. PROGRESSIVE COWLE.—No assignment was made under the progressive Cowle Rules last year.

14. CAUSE FOR THE INCREASE IN THE HOLDING AND CULTIVATION.—The increase in the holding and cultivation is undoubtedly the direct result of the goodness of the season.

15. WASTE CHARGED AND WASTE REMITTED.—The waste charged and waste remitted are shown in detail in the following table, from which you will observe that there is a decrease of Rupees 1,44,144 in the remission of waste, and an increase of Rupees 32,233 in waste charged. This increase and decrease are also due to the favourableness of the season, in consideration of which, remission was, as a rule, refused in the last Jamabandi to Wet lands left waste, while, in Fasli 1279 full remission was granted for them. In Fasli 1279 only Punjah waste was charged; but in 1280, wastes of both descriptions of land, dry and wet, were generally charged. Remission was allowed to Wet lands left waste only under the exceptional cases of submersion in tank beds or of deficient supply, owing to want of repair or tanks having been wholly or partially emptied by breach of bunds. The remission on account of waste is therefore small and amounts to Rs. 7,449.

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Table showing Waste charged and Waste remitted in Faslies 1279 and 1280.

Items.	Fasli 1279.		Fasli 1280.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Waste charged.	52,869	77,038	51,233	1,09,271	...	32,233	1,636	...
Waste remitted.	41,670	1,51,593	1,749	7,449	...	...	39,921	1,44,144

16. OTHER REMISSIONS.—Statement No. 4 shows the particulars of other remissions granted. They are particularized below. Rupees 66,064 is the decrease last year :—

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
1. Shamlat Bunjer.—viz. portions of land taken up for roads	...	18	18	...
2. Shavi or withered crops	60,436	439	...	59,997
3. Palanastum or short produce	2,586	...	...	2,586
4. Cowle remission	3,465	3,602	137	...
5. Teazgari or remission to privileged classes	...	424	424	...
6. Reyayet	935	1,416	481	...
7. Panibudthi	14	771	757	...
8. Payamali	...	31	31	...
9. Remission given to Brahmans	...	33	33	...
10. Teerwa Commee	66	66	...	...
11. Pymash Commee	196	201	5	...
12. Second Crop irrigated by private wells	8,615	677	...	7,938
13. Remission of 20 per cent. of Manawari lands, as per G. O. No. 938, dated 24th December 1870	...	2,270	2,270	...
14. Merah to village servants	2,289	2,590	301	...
Total...	78,602	12,538	4,457	70,521
Net decrease...	...	...	...	66,064

17. CAUSE FOR THE DECREASE OF REMISSION.—The remission on account of withered crop allowed at the Jamabandi was only Rupees 439; but some more remission on account of this item has been granted since the Jamabandi. The abundance of rain we had, rendered an extensive grant of remission under this head unnecessary. Of course there was no necessity for remission on account of short crop, nor remission was needed to such an extent as in 1279, for second crop, raised entirely by private well-irrigation.

18. PANNIBUDTHI.—The increase under the heads of Pannibudthi and Payamali is owing to the submersion of wet crop lands in tank beds and to damage caused thereby.

19. TEAZGARI.—The increase under the items of Teazgari, Reyayet, and Brahmana Minah, is only nominal, these having been purposely omitted by me in the last Settlement Report as the authority for remitting them was not forthcoming when it was submitted.

20. MANAWARI LANDS.—Remission on account of Manawari land which was recently converted from wet to dry is a new item, included in the Statement under the special order of the Collector. It is in fact no remission, but is the aggregate amount of the reduction of 20 per cent. on the assessment of such lands sanctioned by Government; in their Proceedings No. 938, Revenue Department, dated 24th December 1870.

21. TOPE COWLES.—The Tope Cowle lands were carefully examined, and such Cowles, as did not fulfil the conditions were, as a rule, cancelled. There is, however, a net increase of Rupees 137, which is owing to new grants made last year.

22. TOTAL REMISSION.—The total remission according to Statement No. 4 is Rupees 12,538 which, added to the remission on account of waste (Rupees 7,449), makes a sum of Rupees 19,987

23. LAND REVENUE, MISCELLANEOUS.—Statement No. 5 shows the sundry sources of land revenue. Annexed is a comparative memorandum of these:—

Items.	Demand of last Fasli.	Demand of current Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Quit-rent on Maniem lands	3,184	3,443	259	.....
Cultivation after Jamabandi	10,464	11,100	636	.....
Do. of Porumboke lands... ..	893	1,192	299	.....
Second crop assessment on Maniem lands... ..	1,377	6,575	5,198	.....
Unauthorized cultivation	11,970	21,372	9,402	.....
Other Items... ..	15,247	13,596	.....	1,651
Total...	43,135	57,278	15,794	1,651
Net Increase ..	.....	.....	14,143	.....

24. CAUSE FOR INCREASE.—In these sources there is a net increase of Rupees 14,143 which is chiefly due to the favourable character of the season; you will see that there is a great increase in second crop cultivation on Inam lands and in unauthorized cultivation, and some increase in cultivation after Jamabandi and cultivation of Porumboke lands, and that greater care has been shown in bringing to account, in the year under report, the Cultivation and Inam quit-rent omitted in previous years.

25. SETTLED LAND REVENUE.—The following is a comparative abstract of the gross land Revenue of the Sub-Division which shows a net increase of Rupees 2,63,934.

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	56,502	56,502	.....	.....
Jody of Shrotriyam and Inam villages	37,254	37,240	.....	14
Ryotwar	6,23,022	8,73,791	2,50,769	.....
Miscellaneous	44,099	57,278	13,179	.....
Total...	7,60,877	10,24,811	2,63,934	14
Net Increase...	.....	.....	2,63,934	.....

26. PRINCIPAL SOURCES OF IRRIGATION.—A Statement of the principal sources of irrigation in the Sub-Division is annexed:—

Tanks.	Villages.	AYACUT.		HOLDINGS, 1279.		CULTIVATION.		HOLDINGS, 1280.		CULTIVATION.	
		Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.
			RS.		RS.		RS.		RS.		RS.
Madurantakum	20	6,003	18,519	4,940	15,492	3,343	9,111	3,756	15,561	3,359	15,216
Uttaramallur ...	3	5,654	20,666	3,751	14,564	2,901	12,105	2,831	14,561	2,855	13,708
Damal	1	1,616	6,980	1,361	5,773	1,156	5,059	1,018	6,152	965	5,607
Tenneri	21	5,091	16,481	4,086	12,845	1,748	7,273	2,870	12,972	2,017	11,037
Striperuma ...											
dur	1	1,016	5,904	996	4,833	826	4,501	753	5,669	708	5,497
Manimangalam ...	5	1,870	9,755	1,308	7,030	1,156	6,604	1,119	9,448	1,010	8,723

27. RUINED TANKS.—No ruined tanks were made over in the Sub-Division under the rules.

28. I have now to proceed to accounts connected with the collection of revenue.

29. DEMAND, COLLECTION AND BALANCE OF LAND REVENUE, MISCELLANEOUS.—Statement No. 5 shows the demand, collection and balance of land revenue miscellaneous. The collection is given in a lump sum, and the balance at the end of the Fasli is Rupees 60,333.

30. DEMAND, COLLECTION AND BALANCE OF ZEMINDARIES.—Statement No. 6 gives the demand, collection and balance of Zemindaries, from which it will be seen that there remained, at the end of the Fasli, a balance of Rupees 46,903 outstanding against the Zemindary and Shrotriyam villages.

31. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF LAND REVENUE.—Statement No. 7 shows the demand, collection and balance of all sources of land revenue.

32. DEMAND.—The marginal entries exhibit the current demand of Faslies 1279 and 1280.

Faslies.	RS.
1279	7,60,877
1280	10,34,811
Increase ..	2,63,934

* Shrotriyam Beriz, (vide paragraph 25)

Faslies.	RS.
1279	37,254
1280	37,240
Decrease...	14

The increase in the demand in the latter Fasli is due to the exceedingly favourable character of the season, the result of which was a great increase of revenue and smallness of remission. It will be observed that the demand under the head "Shrotriyam" is 14 Rupees less in 1280 than that in 1279. The sum was properly Inam quit-rent, chargeable against Soolerikadu, a hamlet of a village called Nemili, in the Chingleput Taluk, but had erroneously been carried to the head "Shrotriyam" since Fasli 1273,

and charged against the village of Vada Nemili, held under that tenure. The mistake was found out in the course of the late examination of the Taluk Accounts, and the amount was deducted from Shrotriyam, and carried to its proper head.

33. COLLECTION.—A comparative abstract of the collections of the last two Faslies is subjoined.

Items.	FASLI 1279.			FASLI 1280.			Increase.	Decrease.
	Arrears	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	13,280	32,087	45,367	23,283	35,358	58,641	13,274	...
Jody of Shrotriyam, etc.	15,119	18,022	33,141	15,697	18,932	34,629	1,488	...
Ryotwar	89,918	4,63,363	5,53,281	1,43,862	6,95,119	8,38,981	2,85,700	...
Miscellaneous	14,742	19,123	33,865	20,675	16,983	37,658	3,793	...
Total...	1,33,059	5,32,595	6,65,654	2,03,517	7,66,392	9,69,909	3,04,255	...

It is gratifying to observe that the collections in the Fasli under report are a favourable contrast to those of 1279, notwithstanding the fact that the Taluks of Madurantakum and Chingleput were left without their permanent heads for the greater part of the year, during which the bulk of the collection of revenue was made, and that the Tahsildar of Conjeveram had reason to regard his tenure of office in that Taluk as uncertain in consequence of the repeated endeavours of Sami Naidoo, the late Tahsildar, to reinstate himself in that Taluk. The collection within the Fasli on account of current demand was 69 per cent. in Fasli 1279, while that in Fasli 1280 amounts to 75 per cent. and the collection on account of the arrears in 1279 was 74 per cent. while that in 1280 was 78 per cent. The collection up to the end of August is 84 per cent. on account of the current demand, and 77 per cent. on account of the arrears.

34. BALANCE.—The balance both on account of current demand and arrears at the end of August, amounts to Rupees 2,16,406 of which Rupees 12,760, have been recommended to be written off, and Rupees 7,082 is entered as doubtful. The net balance that has to be actually collected is Rupees 1,96,564.

35. COERCIVE PROCESS.—The great difficulty experienced in the collection of Revenue in the district is proved by the large extent to which it is unfortunately found necessary to have recourse to coercive process. You will observe, that in last year, in no less than 878 villages, real and personal property, valued at Rupees 4,91,540 was attached, of which the property sold was worth Rs. 30,213.

36. DIFFICULTY IN THE COLLECTION OF REVENUE.—The first and primary cause of the difficulty is want of paid village heads. The sooner the present village system is abolished and the Village Cess Act introduced into the District without waiting for the settlement of the land

revenue, the better for the administration. The people are not so poor that they cannot pay. That has nothing to do with the difficulty in the Sub-Division.

37. **IRRECOVERABLE BALANCE.**—The following is the memorandum of the irrecoverable balance which I recommend to be written off.

Items.	Fasli 1274.	Fasli 1275.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Ryotwar.</i>							
1 Assessment on waste, etc., submerged ... ..	...	...	...	...	...	72 0 3	72 0 3
2 Assessment remitted after the Jama- bandi on Shavi or withered crops. ... ..	...	...	...	...	506 11 5	6,342 10 2	6,849 5 7
3 Boundary dispute ... ..	...	...	...	...	4 11 1	4 11 1	9 6 2
4 Land purchased on behalf of Gov- ernment... ..	...	3 4 6	43 3 11	...	...	235 3 11	281 12 4
5 Remission of the difference between the old and new rates of assess- ment in the villages transferred from North Arcot to Chingleput District. ... ..	...	...	...	...	...	1,878 4 3	1,878 4 3
6 Other Items... ..	...	...	132 12 2	5 12 4	29 8 0	314 4 1	482 4 7
Total...	...	3 4 6	176 0 1	5 12 4	540 14 6	8,847 1 9	9,573 1 2
<i>Miscellaneous.</i>							
1 Assessment on waste etc., submerged ... ..	...	...	...	...	20 2 8	18 7 10	38 10 6
2 Assessment remitted after the Ja- mabandi on shavi or withered crop. ... ..	...	...	...	379 2 1	15 10 4	1,768 13 8	2,163 10 1
3 Boundary dispute... ..	...	...	...	...	1 14 11	...	1 14 11
4 Land purchased on behalf of Gov- ernment	22 11 11	22 6 2	47 12 10	...	5 0 10	24 15 0	122 14 9
5 Other Items... ..	24 4 2	10 8 6	...	46 10 7	583 11 0	194 4 5	859 6 8
Total ..	47 0 1	32 14 8	47 12 10	425 12 8	626 7 9	2,006 8 11	3,185 8 11
Grand Total...	47 0 1	36 3 2	223 12 11	431 9 0	1,167 6 3	10,853 10 8	12,759 10 1

38. TALUK ACCOUNTS.—The Taluk accounts are now more carefully prepared, but still they require considerable improvement as to the method of keeping them and the materials in which they are written.

39. DEFALCATIONS.—My final report on the Chingleput defalcations will include recommendations on this subject. It has been found impossible yet to close the enquiry, but I trust to submit the result very shortly.

40. VILLAGE ACCOUNTS.—The Village accounts are as usual not kept satisfactorily. The state of things cannot be altered for the better so long as the Kurnums continue to do duty in rotation. Every effort is made to discourage this injurious practice.

41. ABSENCE FROM THE DIVISION.—The period of my absence from the Sub-division last year was twenty-eight days.

42. REMARKS ON THE QUALIFICATIONS OF OFFICIALS OF THE SUB-DIVISION.—This District has for long been badly officered, and I regret that I am unable to report as much improvement as I could desire. Endeavours are made as vacancies arise to draft better blood into the establishments, by inducing the best men who can be found to enter the Taluks instead of unpassed and corrupt volunteers, hangers—on, or relations of men of the old school still in the service. Improvement has already been the result, which, when the Taluks of Madurantakum and Chingleput have obtained really good Tahsildars, will doubtless be much more marked.

My own Office gives me satisfaction.

M. Tillanayagam Pillai, B. A. the Sub-division Sherishtadar, continues to be, as I remarked in the last report, “everything that can be desired in such an officer.”

Meer-an-Sir-din Sahib, Tahsildar of Conjeveram, is an upright and hardworking officer.

V. Srinivasa Iyengar and Somasundara Mudali, the Taluk Sherishtadars of Madurantakum and Chingleput, are efficient Revenue Officers and clever Accountants.

CHINGLEPUT,
7th September 1871.

(Signed) C. S. CROLE,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

I HAVE the honour to submit my report on the Annual Settlement of this district for Fasli 1280, (A. D. 1870-71) accompanied by the usual Statements.

2. The Settlement of the district was commenced by Mr. Wilson, the Acting Sub-Collector, on the 14th February at Allapuram, in the Vellore Taluk, and was concluded by me at Palamnair, on the 12th June. I only returned to the district on the 13th May, and could not, therefore, complete my share of the settlement earlier.

3. The arrangements under which the settlement was conducted, and the number of days spent on the Jamabundi of each Taluk are given in the enclosed Statement No. 1.

4. A press of magisterial work and the prevalence of Cholera confined, I am told, Mr. Whiteside's settlement of the Chittoor and Arcot Taluks to the Casba Stations, and the season was too far advanced, when I took up the Palamnair Jamabundi, to make it safe to visit the more outlying parts of the taluk.

5. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The number of Government villages has risen from 2,923 to 3,927. This increase is due to the resumption of the two hereditary Inam villages noted in the margin, as directed in the Inam Commissioner's Official Memorandum, dated 1st July 1870, No. 1,102, in consequence

Bonthaguruvaipalli.
Naakkadoddipalli.

of the failure of the Inamdar, notwithstanding repeated warnings to appear for settlement, and also to the reclamation of waste land into deserted villages in the Palamnair Taluk, which were not included in last year's accounts, as they did not then contribute to Government revenue. The decrease under hereditary Inam villages is owing to the transfer to Government of the two villages already adverted to. Under "Life grant Villages" some change has resulted from the settlement made by the Inam Commissioner; but as their case is under consideration, a more detailed account of these changes will be given in Statement A. to be submitted next year with the other Quinquennial Returns.

6. SEASON.—The season, as will be seen from the following table of rain-fall, was the most favourable known for many years past. The rain-fall was not only exceptionally abundant, but was more equally distributed than is generally the case in this district. The natural result was a very large increase in the cultivated area, with a proportionate improvement in the land revenue. The remissions for waste and withered crop were few in number and small in amount. Rain fell at frequent intervals from June until October, when there was a heavy burst of the north-east monsoon, which flooded the Palar, Ponner, and Cheyar rivers from bank to bank for several conse-

cutive days, and filled all the larger tanks and channels, those dependent on surface drainage likewise receiving their complement of water.

Fasli.	SOUTH-WEST MONSOON.							NORTH-EAST MONSOON.							Grand Total.
	April 1870.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	Jan. 1871.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1276 ...	0.0	0.4	0.3	1.1	6.0	3.6	11.4	10.9	2.1	6.7	0.3	0.2	0.1	20.3	31.7
1277 ...	0.1	0.1	0.4	2.5	4.3	2.1	9.5	3.0	0.9	0.4	2.3	0.0	0.0	6.6	16.1
1278 ...	0.3	1.1	2.6	3.6	2.1	4.2	13.9	5.7	2.9	4.0	0.0	0.0	0.7	13.3	27.2
1279 ...	0.5	1.0	1.5	2.8	4.2	7.4	17.4	1.4	3.3	2.9	0.8	0.0	0.4	8.8	26.2
1280 ...	0.2	2.5	3.6	3.3	5.7	4.5	18.8	11.4	2.2	0.8	1.4	0.3	2.5	18.6	37.4

I was absent from the district during both monsoons, but it is gratifying to find that

* Vide paras 2 and 3 of his Administration Report.

Mr. Whiteside's anticipations* were thus so fully realised.

7. PUBLIC HEALTH.—On the other hand the public health was not good, and Cholera and Small-pox were prevalent throughout the district. The former disease appears to have been of a sporadic type, as there were no violent out-breaks at any of the periodical festivals. Thus the mortality, though considerable, was less than that of the previous year by 2,349, whilst in deaths from Small-pox the increase, viz., 29, is scarcely worth notice.

The Fever death rate was, however very high, being 15,307 against 9,000 in the previous year. This large increase is probably ascribable to the exceptional dampness of the season, and to that exposure to cold and wet on the part of the agricultural classes, which the prospects of the year must have so largely encouraged. This presumption is strengthened by the fact that fever was more prevalent and fatal in some of the low land and more developed taluks than it was in Palamnair, and in the hill tracts south of the Palar river.

8. FARM STOCK.—The condition of the farm stock, although not satisfactory, was better than in the previous year. Murrain was more or less prevalent, especially in the taluks of Palamnair, Chendragherri and Wandewash, segregation was adopted with marked success. In the taluk of Palamnair especially, were Dr. Thacker's personal instructions followed with excellent results, and it is to be hoped that year by year, the system will find more general and ready acceptance.

The mortality among cattle in this and the previous years is compared in the subjoined Statement. It will be found that the loss of farm stock was smaller, except in the case of sheep, which suffered severely from the long and exceptional dampness of the season:—

Description.							Fasli 1279	Fasli 1280.	Increase.	Decrease.
Cows	...	...	...	...	...	...	4,387	4,361	.....	26
Bullocks...	...	...	...	...	...	...	6,789	5,398	.....	1,391
She Buffaloes	...	...	...	...	...	...	1,731	1,373	.....	358
He do.	...	...	...	...	...	...	2,152	1,733	.....	419
Sheep	...	...	...	...	...	...	9,719	12,686	2,967	.....
							24,778	25,551	2,967	2,194

9. PRICES OF GRAIN.—It is gratifying to observe the fall in the prices of food grains throughout the district as compared with those obtaining during the 10 years preceding Fasli 1279 when they first had a downward tendency.

Grains.	Average prices for 10 years from Faslies 1270 to 1279.	Fasli 1279.	Fasli 1280.	Increase or decrease in Fasli 1280 as compared with the average.	Percentage.	Increase or decrease in Fasli 1280 as compared with Fasli 1279.	Percentage.
Paddy, 1st sort, per garce ...	174	174	122	Decrease 52 ...	30	Decrease 52 ...	30
Do. 2nd do. do.	183	159	107	Do. 56 ...	34	Do. 52 ...	33
Cholam or Javery.	231	193	128	Do. 103 ...	44½	Do. 65 ...	34
Cambu or Bagira..	213	182	116	Do. 97 ...	45½	Do. 66 ...	36
Raggi ...	206	179	125	Do. 81 ...	39¼	Do. 54 ...	30
Horse-gram ...	231	196	158	Do. 73 ...	31½	Do. 38 ...	19

The prices of the 1st and 2nd sorts of paddy fell, it will be seen, below the decimal average by 30 and 34 per cent., while in Cholam, Cambu, and Raggi, which enter largely into the food of the poorer classes, there is the still larger decrease of 44½, 45½ and 39¼ per cent. respectively. The price of horse-gram also was 31½ per cent. below the decimal average, and 19 per cent. below last year's quotations. Thus the year, on the whole, was by far the most favourable of any known during the long period I have been officially connected with the district, and as the present season is promising thus far, I am in hopes that I shall be able to bring up the large arrears of past years without hardship to the people.

10. RYOTS' HOLDINGS.—In Statement No. 3 is compared the area of land, wet and dry, taken

Items.	Acres.	Assessment
Dry { Relinquished ...	18,956	RS. 27,554
{ Taken up ...	51,371	64,618
Difference...	32,415	37,064
Wet { Relinquished ...	9,824	61,104
{ Taken up...	6,045	31,949
Difference...	3,779	29,155
Ryots' holding in Fasli 1279 ...	6,80,812	18,59,313
Do. do. in Fasli 1280 ...	7,09,448	18,67,222
Increase...	28,636	7,909

	Acres.	Assessment.
Devastanam...	2,373	RS. 15,483
Valavadu or Mukta lands ...	635	5,179
Total ...	3,008	20,662

up, relinquished, or transferred during this and the previous years. The large extent shown in the Statement in the margin as taken up afresh for cultivation, is the best evidence of the favourable character of the season. This table shows that 57,416 Acres of land, bearing an assessment of Rupees 96,567, were taken up during the year, the increase in the cultivated area for the previous Fasli (also a good season), having been 37,920 Acres, assessed at Rupees 68,997. The large area entered under "Relinquishment" includes land* transferred by Government to Temples, etc., in commutation of cash allowances, as also "Valavadu" holdings in the Chendragherri Taluk which have been excluded from this year's accounts, as directed in Board's Proceedings, dated 12th March 1870, No. 1,696.

Enclosure C. in Statement No. 3 gives the particulars of land held on progressive cowle. There is no change in the extent of holding under this tenure, as the solitary case of the kind is that of Arunadayam village, in the Palamnair Taluk, made over to Revd. Mr. Chamberlain from Fasli 1277, under the terms of the Government Order, dated 15th May 1868, No. 1,370, Revenue Department, communicated with Board's Proceedings, dated 19th June 1868, No. 4,561.

SETTLEMENT REPORT OF

11. WASTE REMITTED.—As was to be expected, the sacrifice of revenue under this head was small, being only Rupees 7,224 against Rupees 1,43,177 remitted the previous year. The indulgence was only granted in cases of ascertained necessity, as where the assignment on durkhast of waste lands was made after the cultivation season or where the land was not cultivated, owing to its having been temporarily used for the purposes of quarrying material for the repair of roads or tank bunds. No remission was granted for land left waste within the water-spread of tanks except in a few cases in which the ryots concerned agreed to a formal surrender of puttah, and the right of future cultivation.

12. In the subjoined Statement are compared the Land Revenue and Remissions during the past and present Faslies:—

Items.	LAST FASLI.		PRESENT FASLI.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Wet	2,09,706	12,03,464	2,05,927	11,74,310	.....	.....	3,779	29,155
Dry	4,71,106	6,55,849	5,03,521	6,92,912	32,415	37,064	.....	.....
Total...	6,80,812	18,59,313	7,09,448	18,67,222	32,415	37,064	3,779	29,155
<i>Add</i>								
Second Crop Assessment		42,739		56,192		13,453		.....
Additional do.		26,579		51,394		24,815		.....
Water-tax ... ..		.....		.....		.....		.....
Road Fund		1,39,423		1,43,367		3,944		.....
Village Service Fund		8,125		9,488		1,363		.....
Total...		20,76,179		21,27,663		8,06,39		29,155
<i>Deduct</i>								
Remission		1,43,178		7,224		.....		1,35,954
Road Fund		1,39,423		1,43,367		3,944		.....
Village Service Fund		1,03,840		1,12,888		9,048		.....
Other remissions as particularized in Statement No. 4		48,312		5,126		.....		43,186
Total...		4,34,753		2,68,605		12,992		1,79,140
Balance...		16,41,426		18,59,058		2,17,632		.....
Miscellaneous...		1,66,412		1,50,713		.....		15,699
Total...		18,07,839		20,09,771		2,01,932		.....

The increase under Ryots' holding has already been commented on in paragraph 10, the net increase being 28,636 Acres of land, bearing an assessment of Rupees 7,909.

The large increase under heads "Second Crop assessment" and "Additional Assessment," viz., Rupees 13,453 and 24,815, respectively, was the natural result of a good season, as was also the improvement under "Road Fund" and "Village Service Fund," and the favourable variation observable under the different heads of deductions exhibited in the above Comparative Statement.

The decrease of Rupees 18,355 in the Miscellaneous Revenue of the year, as compared with that of the preceding Fasli, is due to the circumstance of several boundary disputes, and unclaimed Inams held under temporary attachment having been settled and finally adjusted during the year under report.

Deducting the usual items of remissions, etc., from the total Beriz, we have a balance of Rupees 18,59,058 to the credit of the Land Revenue proper of the district. This is a large rise on the Beriz even of the previous year, and very far in excess of the revenue realized during any intermediate year since Fasli 1262 (A. D.) The Ryotwari Beriz of that year was Rupees

18,86,409, but this, it should be remembered, was revenue raised at the old rates of assessment

Fasli.	Beriz.
1262	18,86,409
1280	18,59,058
One-third amount	6,19,686
Total...	24,78,744

which were lowered nearly one-third in the revision of 1857. Thus, for purposes of comparison with that of 1852, we should be justified in raising by one-third the revenue of the year under report, as represented in figures, when we should have the gratifying result shown in the margin.

13. ACTUAL CULTIVATION.—The subjoined Statement gives a comparative view of the actual cultivation in this and in the preceding Faslies. The increase is 67,331 Acres of land, representing an improvement in revenue of Rupees 1,47,590.

Faslies.	Extent.	Assessment.
	ACRES.	RS.
1279	5,81,555	15,97,290
1280	6,48,886	17,44,880
Increase ...	67,331	1,47,590

14. WASTE CHARGED AND REMITTED.—The marginal figures show in comparison the extent

Fasli.	Charged.	Remitted.
1279	1,18,845	14,31,77
1280	1,15,116	7,224
Decrease	3,729	1,35,953

of waste charged and remitted in this and in the year immediately preceding it. It will be seen that waste to the value of Rupees 1,15,116 was charged this year against Rupees 1,18,845 for the previous Fasli, but that only

Rupees 7,224 were remitted against Rupees 1,43,177 lost under this head in Fasli 1279. And here I must explain why so large an area of waste should find place in the accounts of so favourable a season. A large proportion of this waste lay within the water-spread of tanks, and being inundated through the crop season, could not be cultivated. The ryots, of course, whose lands were so affected, claimed remission on the ground that they were waste, owing to circumstances over which they had no control. The claim was not admitted on the general principle that such cultivation is injurious and should be discouraged and repressed by every legitimate means. The opportunity had presented itself of enforcing the principle on an unusually extensive scale, and the claimants were informed that no remission would be granted except on condition that such holdings were relinquished and the puttah surrendered. So valuable, however, is this class of holding that the great majority of claimants have preferred to remain chargeable for the waste rather than surrender the right of cultivation.

15. SPECIAL PRODUCTS.—In the subjoined abstract Statement the results of the cultivation of special products during the year are compared with those of the previous year :—

Faslies.	SUGAR-CANE.		COTTON.		INDIGO.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1279	3,930	34,957	3,766	6,052	20,164	60,707
1280	4,798	41,410	1,610	3,570	24,376	66,103
Increase...	868	6,453	.....	.....	4,212	5,396
Decrease...	.....	.....	2,156	2,482	.....	.....

Under the head of "Sugar-cane" there was an increase of Acres 811 of wet land which may, in some degree, account for the falling off in the cultivation of Indigo on irrigable soils, but there was the very large increase of 5,393 Acres of dry land under this latter crop, a result due to the moist character of the season, which enabled the ryots to turn the light dry soils to account in this way. Nothing has struck me more since my return to the district than the marked activity in this industry, which has for years past been in a very languishing condition.

To this and to uncertainties in the foreign markets may be ascribed the considerable falling off, 2,172 in the acreage under Cotton. But Cotton, as the Board are aware, is never likely to take an important place among the staple products of the district.

16. The particulars of remissions granted this year are compared with those of last year in the enclosed Statement No. 4. I shall now briefly review some of the principal items.

Items Nos. 1 and 2 Shamlat Bungar and Shavi.—The large decrease under these heads is the natural result of abundant monsoons.

Item No. 4 Panuiboody, No. 5 Payamali.—The increase under these items has the same explanation.

The actual remission on No. 5 lands injured by water was only Rupees 127. It was only given in a few cases where the damage occurred too late in the season to admit of being repaired. In the vast majority of cases, cultivation was only temporarily impeded.

Item No. 6, Kowle remission.—This item has been already noticed in paragraph 10, of this report.

Item No. 8, Teerwa Cummi.—The increase of Rupees 106 under this head is very small. It occurred chiefly in two villages, in the Arcot Taluk, where some wet land which had no present means of irrigation, owing to the disrepair of the tanks, was transferred to Punjab, as a temporary measure.

* Sherpaldi.

Item No. 9, Fassul Cammee.—The large decrease under this head explains itself, as does also the decrease under head No. 10*.

The variations in the 2 marginal† items do not call for remark.

† No. 11 Excavation for taking earths.
No. 13 Remission of † assessment for baling water.

FIXED REMISSIONS.—Under the head of fixed Remission, No. 2, is comprised the permanent remission granted on Valavadu lands in the Chendragherri Taluk, referred to in paragraph 10 of this report. The favourable assessment or Survey Teerwa minus the Valavadu remission fixed on the average of remissions for the past 5 years is entered in Item No. 1 of Statement No. 5 (Land Revenue Miscellaneous).

Items allowed from collections or from the entire Beriz of villages 1 share of Shrotriem proceeds 3 Road Fund.—The increase under these two heads is due to extended cultivation during the year. Item No. 3 pertains to a village transferred from South Arcot to Wandewash Taluk in this district in which the Road Fund is blended with the Land assessment. The item is adjusted by an annual deduction of the Road Fund which is credited in No. 4 Account.

17. MISCELLANEOUS ITEMS.—Enclosure No. 5 exhibits the variations under the several heads of Miscellaneous sources of Revenue. Before commenting on these items, I must explain the apparent discrepancy in the total balance, as entered in last year's account and that given under the head of "Arrears" in the column for "Demand of Current Fasli." The difference between the two figures Rupees, 8,873-1-2, is merely nominal, and is caused by the transfer to the proper head of account (made under the Orders of the Board, conveyed in their Proceedings, dated 16th March 1871, No. 1,158, and 23rd June 1871, No. 2,532) of certain sums erroneously credited to head "Miscellaneous."

18.—No. 1. JODI ON SUNDRY INAM, 1 PERSONAL 2 SERVICE, 3 DASSABUNDHAM, 4 VALAVADU.—The increase of Rupees 2,601-9-10 under the first three items is consequent on a large number of these cases having been settled in the course of the year. The last item of "Valavadu" is an addition made for the first time in this year's account in effecting the adjustment ordered by the Board, in their Proceedings, dated 12th March 1870, No. 1,696. Hence the increase under this head in this year's accounts. Hitherto it was customary to include Valavadu lands in the ryots' holdings in Statement No. 3, and to exhibit the usual Valavadu remission in Statement No. 4 under the head of "fixed remission," No. 2 Item.

19. No. 2. TAX ON TREES ON UNASSESSED LANDS.—The increase of Rupees 191 under this head is owing to some trees having come into bearing for the first time during the year under review.

20. No. 6. LAND CULTIVATED BUT NOT INCLUDED IN THE JAMABUNDI.—The large decrease of Rupees 27,984 is due to the earlier and more seasonable outturn of agricultural operations, as also to the circumstance of the settlement of some of the Taluks having been made later in the year than is usual.

No. 7. Concealed cultivation.

No. 8. Cultivation of unclaimed Inams.

No. 10. Do. of lands belonging to Pagodas where there is no worship:

to some of the cases pertaining to this head having been disposed of by the Inam Commissioner since the Inams were sequestered.

No. 18. Revenue from Hill Villages.

" 19. Do. from lands on the sides and slopes of Hills.

" 20. Do. from boundary lands in dispute.

" 21. Do. from lands assessed at favourable rates.

" 29. Rent on Palmyra trees.

" 31. Do. Fruit trees

" 40. Commission on the sale of distrained property attached for arrear of revenue.

" 41 Commission on private Estates under Circar management.

21. The trifling variation under the items marginally noted, call for no remark.

22. No. 17. REVENUE FROM SEQUESTERED INAMS.—The decrease of Rupees 625 is owing

23. The fluctuations under these heads are trifling and do not call for remark.

24. The increase of Rupees 414-8-3 is due to the commission on the Bungari Estate, which had been erroneously omitted in the Accounts of 1279, having been included in the year's revenue from this source, as also to the Kallur Polliem having been under management throughout the whole of the year under report.

25. No. 43. REVENUE FINES.—The increase of Rupees 255 is made up of the penalties imposed on some Village Officers who were convicted of embezzlement, under Regulation IX. of 1822.

26. No. 44. SAVINGS AND REFUNDS.—The increase of Rupees 197 represents savings in the emoluments of officers which were not immediately filled up.

27. No. 45. EXCESS COLLECTION.—The increase of Rupees 1,385 under this head explains itself.

28. No. 46. WATER-TAX ON ZEMINDARI, INAM, ETC., LANDS.—The large increase of Rupees 6,879 is the gratifying result of increased cultivation of dry Inam lands etc, consequent on a favourable season.

29. No. 51. OTHER ITEMS.—Under this general head are comprised various sundry items. The large decrease of Rupees 735 is chiefly due to the limited sale of Puttahs and Kachayets, the amount so realized being only Rupees 484 against Rupees 1,256 for the previous year.

30. SUNDRY SOURCES OF REVENUE.—The transactions under the several items of this head are particularized in the subjoined Abstract Statement for this and the previous year :—

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	3,27,170	3,24,784	...	2,386
Miscellaneous	772	713	...	59
Total...	3,27,942	3,25,497	...	2,415
License Tax	11	2,246	2,235	...
Miscellaneous... ..	...	...	...	...
Total...	11	2,246	2,235	...
Income Tax	54,204	92,141	37,937	...
Miscellaneous... ..	111	169	58	...
Total...	54,315	92,310	37,995	...
Stamps	1,54,152	1,27,983	...	26,169
Miscellaneous... ..	590	1,512	922	...
Total...	1,54,742	1,29,495	922	26,169
Grand Total...	5,37,010	5,49,548	41,152	28,614
Net.			12,538	

SETTLEMENT REPORT OF

31. **ABKARRI.**—The variation under this head is attributable to the Sub-division farm having been taken * under Government management towards the close of the Fasli, owing to the

* Vide Proceedings of the Board of Revenue, dated 23rd June 1871, No. 2,547.

continuous default of the renters to pay their monthly instalments according to Kistbundy.

The farm was ultimately resold at the risk of the former renters, and was knocked down to Iavasi Muthu Nadan for Rupees 1,35,500, being Rupees 24,500 less than the former rent.

Steps have been taken to compel the defaulters to pay the loss arising from this transaction and their own arrears. Their property is under attachment, but it is doubtful whether the full amount of arrear etc., will ultimately be realized.

32. **LICENSE TAX.**—The increase under this head is owing to the arrears of previous years having been collected during the year.

33. **INCOME TAX.**—The large increase under this head is the result of the operation of Act XVI. of 1870, under which the tax is being levied, at an uniform rate of Rupees 3-8-0, per cent. instead of at the rates of 1, 1½, and 2½ per cent. in force in the preceding year, under Acts IX. of 1869 and of XXIII. 1869.

34. **STAMPS.**—The large decrease of Rupees 25,247 is probably due to the discouragements to litigation caused by the stringent provision of the "General Stamp," and the "Court Fees" Acts, which embrace, within their operation, all Sorts of taxable matter, Revenue, Criminal, and Civil.

35. **ALL SOURCES OF REVENUE.**—The annexed Statement gives the particulars under all sources of revenue :—

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	5,04,955	5,05,031	76	...
Not permanently settled— Quit-rent on Shrotriems and entire villages	23,721	23,836	115	...
Ryotwar	16,41,426	18,59,058	2,17,632	...
Miscellaneous Items	1,66,412	1,50,713	...	15,699
Total...	28,36,514	25,38,638	2,17,823	15,699
Abkarri	3,27,942	3,25,497	...	2,445
License Tax	11	2,246	2,235	...
Income Tax	54,315	92,310	37,995	...
Stamps	1,54,742	1,29,495	...	25,247
Grand Total...	28,73,524	30,88,186	2,58,053	43,391
Net			2,14,662	

36. PERMANENTLY SETTLED.—The increase under this head pertains chiefly to Punganur

	RS.	A.	P.
Punganur	2	4	2
Naragunti	15	5	0
Bungari	36	4	8
Thumba	6	13	3
Pulicherla	9	13	8
Kalloor	44	3	5
Total increase	114	12	2
Deduct decrease in Kangundi	38	2	3
Net increase	76	9	11

Zemindari, and the Naragunti, Bungari, Pulicherla, Thumba, and Kallur Poliems, and is made up of additions of quit-rent to Peishkash as particularized in the margin, made under instructions, conveyed in Board's Proceedings, dated 20th April 1871, No. 1,635.

In the Kangundi Zemindari, certain Inams to which the Inam Rules do not apply, were improperly settled and charged quit-rents. The Inams did not belong to Government, where upon Rupees 66-9-8 were deducted from the Peishkash, under the authority quoted in the margin, and Rupees 28-7-5 (Rupees 2-1-4 * Rupees 26-6-1) were added to the Peshkash, Rupees 2-1-4 being, according to the Inam

* Inam Commissioner's Official Memorandum, dated 24th March 1871, No. 231.

Commissioner's Official Memorandum, dated 28th October 1870, No. 1,455, the quit-rent due on the Inams under existing rules, and Rupees 26-6-1, the assessment of certain resumed Inams minus the 10 per cent. deduction for the trouble of collections, etc. This amount was added to the Peishkash payable by the Zemindar. The net decrease in the Peishkash of the estate is thus Rupees 38-2-3.

37. QUIT-RENT ON SHROTRIEM AND OTHER VILLAGES.—The results under this head are given

	Increase.
	RS. A. P.
Chittoor..	192 8 11
Wandewash	6 15 1
Total	199 8 0
Deduct decrease in Wallajah	84 0 0
Net Increase	115 8 0

in the margin, and show a net increase of Rupees 115-8-0. In the Taluk of Chittoor, there was a small increase of Rupees 26 in two villages on Inam settled by the Commissioner. The larger increase of Rupees 165-8-11, in the village of Kaligiri, will be found noticed in paragraph 60 of my Jama-bundi report for Fasli 1277.

WANDEWASH.—The small increase of Rupees 6-15-1 in the Wandewash Taluk is made up of the quit-rent fixed by the Inam Commissioner upon certain Personal Inams in the village of Jagannadapuram.

WALLAJAH.—The decrease of Rupees 84 is the quit-rent fixed by the Inam Commissioner upon the village of Dharmanadi, in the Wallajah Taluk. On the Inamdar refusing to agree to the Commissioner's Settlement, the old Kavil Kandayam Jodi was confirmed and a Title-deed issued. The quit-rent, Rupees 84, was entered under "not agreed" in the Register, and was erroneously included in the demand for last year. Hence the difference in the present year's figure.

The usual Kavil Kandayam Jodi payable upon the village is Rupees 17-5-8, which is credited in Miscellaneous Statement No. 5 under "Other items."

38. RYOTWAR.—The large increase of Rupees 2,17,632 on the ryotwar Beriz of the previous year has already been fully explained, as also the decrease of Rupees 15,699 in Miscellaneous Items.

† Abkarry, License-tax, Income-tax, Stamps.

In like manner have the variations under the remaining items† of this statement been commented on in paragraphs 31 to 34.

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39. The subjoined Statement shows the receipts under all sources of Revenue as compared with the statistics of the previous year :—

[illegible]

40. **LAND REVENUE-PERMANENTLY SETTLED.**—The decrease of Rupees 23,194 under this head is nominal, and arises from the year's figures being brought into comparison with those of the previous year, during which³ the large outstanding arrears of Fasli 1278 in the Kalastri and other Zemindaries were realized.

41. **JODI ON SHROTRIEM, ETC., VILLAGES. RYOTWAR MISCELLANEOUS.**—The very large increase of Rupees 5,60,673 under the remaining heads of "Land Revenue" is due to the very stringent measures adopted for the realization of arrears of revenue.

A long series of bad seasons had made the punctual realization of the revenue a task of the utmost difficulty, and it was felt that any ill-timed and high-handed recourse to coercive measures might result in a large area of arable land being thrown on the hands of Government, and in other serious disturbance of agricultural industry and enterprise. With two good seasons, 1279 and 1280, following each other, and the promise of a third, so far as it goes, these risks disappear, and every exertion has been made during that period, and is still being made to bring up old arrears, and to get the balance sheet of the district into a more satisfactory state. That these efforts have been successful, and at no great hardship to the people, the accounts submitted with this report will abundantly testify.

42. **ABKARRY.**—The large decrease of Rupees 60,561 is due, as elsewhere remarked, to the failure of the Sub-Division Abkarry renters to pay their kists. There is the old story of reckless competition; a struggling management; rapidly accumulating arrears; and a lost, hopeless appeal for abatement of rent. In a few months after their application had been rejected by the Board,

the renters broke down, and the farm has been resold. Their property will not cover the loss,

* Proceedings dated 4th April 1871, No. 1,476.

and eventually Government will, I fear, have to forego a portion of these dues quite equal to the abatement which the defaulters sought and refused at an earlier stage of the transaction.

43. **LICENSE TAX.**—The increased receipts under this head are owing to the realization of the outstanding arrears of former years.

44. **INCOME TAX.**—The large increase of Rupees 35,442 is chiefly due to the causes noticed in paragraph 33, and to the prompt measures adopted for the collection of the tax.

45. **STAMPS.**—This decrease has already been noticed.

46. Statement No. 8 shows the collections of arrears under all heads of revenue for the past Fasli. It will be seen that at the beginning of the Fasli there was the large outstanding balance of Rupees 12,00,338, of which nearly 10,00,000 pertained to Ryotwar, Miscellaneous, and Jodi heads of accounts.

47. With the turn in the season, severe measures were adapted for bringing up these heavy arrears, and under these arrangements, and with the aid of batta establishments, Rupees 10,51,143 were collected by the close of the Fasli. If, from the amount thus remaining, there be deducted Rupees 21,808, the amount of irrecoverable arrears of previous years, the whole outstanding balance at the close of the Fasli would only be Rupees 1,27,386. If from this again be deducted subsequent collections, some Rupees 3,500, and the aggregate amount of arrears since ascertained to be "irrecoverable," and others that are "doubtful" the actual balance of recoverable arrears will not exceed some Rupees 93,000.

48. The district has now had two consecutive good seasons with every prospect of a third; food is cheap, after having been for years at almost famine prices, and agriculture is again in a healthy and hopeful activity. It has thus been able to emerge out of its difficulties with a rapidity and ease which prove how elastic are its resources under ordinary condition of season.

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49. **IRRECOVERABLE.**—The outstanding arrears entered as Irrecoverable amount, it will be seen from the annexed abstract Statement, to Rupees 26,793-0-10. In this is comprised the irrecoverable balance under the following heads of accounts viz., Ryotwar, Miscellaneous and Shrotriem Jodi. Inquiries were made during the Jamabundi into the nature of the several items certified by the Tahsildars as irrecoverable, on the ground of poverty, desertion, etc., and, when verified, were passed by the Settling Officer for recommendation to be written off the accounts :—

Item.	Faslies.	Balance outstanding at the beginning of Fasli 1280.	Amount since collected up to 31st July 1871.	Balance.	PARTICULARS OF COLUMN 5.		
					Recoverable.	Doubtful.	Amount recommended to be written off the accounts.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently Settled.	1277	254 14 0	.....	254 14 0	254 14 0	.....	.....
	1278	5,263 1 4	.....	5,263 1 4	5,263 1 4	.....	.....
	1279	71 3 4	.....	71 3 4	71 3 4	.....	.....
	Total...	5,589 2 8	.....	5,589 2 8	5,589 2 8	.....	.....
Jodi on Shrotriem.	1274	7 12 3	.....	7 12 3	7 12 3	.....	.....
	1275	62 1 8	.....	62 1 8	62 1 8	.....	.....
	1276	14 9 0	.....	14 9 0	14 9 0	.....	.....
	1277	351 6 6	.....	351 6 6	351 6 6	.....	.....
	1278	827 2 9	.....	827 2 9	827 2 9	.....	.....
	1279	1,380 12 6	.....	1,380 12 6	1,296 12 6	.....	84 0 0
	Total...	2,643 12 8	.....	2,643 12 8	2,559 12 8	.....	84 0 0
Ryotwar.	1274	515 8 2	13 0 3	502 7 11	150 6 5	4 3 4	347 14 2
	1275	3,678 6 5	65 15 7	3,612 6 10	2,641 15 4	280 5 8	690 1 16
	1276	4,702 11 10	203 14 9	4,498 13 1	3,132 9 8	232 7 7	1,133 11 10
	1277	4,302 6 1	81 7 5	4,220 14 8	3,578 2 6	50 1 0	592 11 2
	1278	14,656 10 7	332 6 9	14,324 3 10	10,463 12 2	2,177 9 5	1,682 14 3
	1279	28,520 5 7	1,061 5 2	37,459 0 4	22,694 12 1	681 1 1	14,083 3 2
	Total...	66,376 0 8	1,758 2 0	64,617 14 8	42,661 10 2	3,425 12 1	13,530 8 5
Miscellaneous.	1274	2,510 3 1	19 13 10	2,490 5 3	1,996 2 7	4 4 0	489 14 8
	1275	7,361 1 8	159 0 2	7,202 1 6	5,187 12 2	371 10 6	1,692 10 10
	1276	14,266 5 10	155 5 2	14,111 0 8	12,021 10 9	193 15 7	1,895 6 4
	1277	5,019 2 0	182 6 4	4,836 11 8	2,582 6 4	201 1 9	2,053 3 7
	1278	8,510 8 10	383 12 1	8,126 12 9	6,846 9 4	188 11 2	1,091 8 3
	1279	15,110 5 3	931 8 3	14,178 13 0	12,891 15 8	331 0 7	955 12 9
	Total...	52,777 10 8	1,831 13 10	50,945 12 10	41,476 8 10	1,290 11 7	8,178 8 5
	Grand Total...	1,27,386 10 8	3,589 15 10	1,23,796 10 10	92,287 2 4	4,716 7 8	26,793 0 10

50. I request therefore sanction to write the above sum off the accounts. The particulars of the several items of which it is made up will be found entered in the Statement marked A.

51. Of the sum now recommended to be struck off the accounts, about Rupees 14,460 pertain to Arcot Taluk, nearly one-half of which, it will be seen, comes under the head of "Remission granted after Jamabundi."

52. In the Wallajah Taluk the amount, Rupees 4,445, is comparatively small, as a large sum was written off in the previous year's account. The balance pertains to the other seven taluks.

53. I respectfully solicit early orders on the subject of writing off this irrecoverable balance, in order that the necessary adjustment may be made in my accounts.

54. Enclosure A, in Statement No. 8 shows the extent to which coercive measures were adopted for the realization of arrears of revenue.

55. The following abstract Statement shows the number of processes issued, the estimated value of property brought under attachment, and the amount actually realized by sale :—

Divisions.	PROCESSES ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			LAND.		PERSONAL PROPERTY.		TOTAL.	
	Number of villages.	Number of ryots.	Amount of arrears.	Land.	Personal property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
Principal Division	1,787	42,225	1,88,872	11,211	56,133	67,344	1,736	1,497	9,125	17,904	10,861	19,401
Sub-Division...	1,025	28,186	2,99,296	12,191	1,64,494	1,76,685	2,406	2,918	45,609	47,722	48,015	50,640
Total...	2,812	70,411	4,88,168	23,402	2,20,627	2,44,029	4,142	4,415	54,734	65,626	58,876	70,041

56. It will be seen that in 2,812 villages, processes were issued against 70,411 ryots for the recovery of Rupees 4,88,168. In this number are comprised 80 villages in the Poliems, and 25 Shrotriem etc., villages, where Act II. of 1864 was put in force for the recovery of quit-rent, etc., due to Government. The amount actually realized by sale was Rupees 70,041, out of property real and personal, of the estimated value of Rupees 2,44,029, which was attached under the Act. Thus on more than two-thirds of the property attached, the claims were satisfied and the property released. These figures disclose no doubt much unwelcome severity, but the time had arrived for a more rigorous application of the law, and I have had very few complaints of undue harshness and want of consideration on the part of the batta establishments and other agencies employed on this duty.

57. Statement No. 9 exhibits the gross collection and charges under all heads of revenue.

58. The particulars of receipts are so fully explained in my remarks upon Statement No. 7, that I shall pass on at once to variations under the head of "Charges."

59. REFUNDS OF REVENUE.—The large decrease of Rupees 31,256 is made up of the refunds made to the Karvetinugger Zemindar, in Fasil
 * Government Order, dated 28th April 1870, No. 598. 1279, under the orders noted in the* margin, as compensation for the discontinuance of the Maturpha Tax in his estate.

60. SALARY OF COLLECTORS, ETC.—The savings of Rupees 12,915 are consequent on the absence on leave of the Collector and Head-Assistant Collector.

61. TENT AND HOUSE RENT, ETC.—The increase of Rupees 483 explain itself.

62. **HUZUR AND TALUK ESTABLISHMENT.**—The increase of Rupees 713 is accounted for by the fact that deputation allowance only was disbursed in 1279 to the Acting Tahsildar of Wallajah, pending the result of the trial of the permanent Tahsildar Latchmai Naidu, whereas in the year under report, the full salary has been paid to the new Tahsildar.

63. **CONTINGENCIES.**—The large increase of Rupees 6,763 is principally owing to the payment to the Taluk Establishment of batta withheld in Fasli 1279, and to a larger disbursement of extra tentage, ¹⁻¹⁰, to Divisional Officers.

64. **MISCELLANEOUS.**—The increase of Rupees 3,777 is due to charges for serving revenue processes being debited to "Land Revenue Miscellaneous" instead of to "Local Funds."

65. **ABKARRY.**—The increase represents the amount of fee paid in Fasli 1280 for registering Abkarry engagements.

66. **ASSESSED TAXES.**—The increase of Rupees 1,292 is owing to the Income Tax Establishment having been maintained at its full strength throughout the year, whereas it only became chargeable from November in the previous year's account.

67. **STAMPS.**—The decrease of Rupees 671 is owing to a falling off in the sale of stamps in Fasli 1280.

68. Enclosure D. gives the extent and assessment of lands transferred from wet to dry during the year under report. It will be seen from the Statement shown below that in 23 villages, 197 acres of wet land, bearing an assessment of Rupees 1,139, were transferred to appropriate classes under "Dry":—

No. of villages.	Extent.	Nunjah assessment.	Poonjah assessment.	Difference.	
		RS. A. P.	RS. A. P.	RS.	A. P.
23	197	1,139 4 3	405 8 11	733	11 4

The sacrifice of revenue amounts to Rupees 733. Such transfers were made in six of the nine taluks and after due inquiry.

69. Enclosure C. exhibits the results of the Tope Rules during the year. Such results are a mere question of season:—

Description of Topes.				No. of villages.	Extent.	Assessment.	No. of Kowles.
					ACRES.	RS. A. P.	
Private	...	...	...	17	127	176 14 6	38
Public	...	...	...	7	12	33 7 5	7

Till within the last 18 months, enterprise in this direction has laboured under every possible discouragement, but the rules themselves are so liberal that surplus capital will always be fairly represented in enterprises of this nature over a series of average seasons.

70. Subjoined is an abstract Statement showing the arable area, with assessment, under the Palar, Ponner, and Cheyar anicuts, and the three great tanks of Kaveripak, Mamandur, and Cheduperi :—

Principal sources of Irrigation.	No. of tanks.	No. of villages.	TOTAL AYACUT.		CULTIVATION IN CURRENT FASLI.		CULTIVATION IN THE LAST FASLI.		DIFFERENCE IN REZ.	
			Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Increase	Decrease
1	2	3	4	5	6	7	8	9	10	11
1. Ponner anicut with subsidiary channel feeding tanks—			ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.	RS.
In Chittoor Taluk ...	12	6	1,009	5,881	780	5,274	771	4,459	815	.....
„ Wallajah do. ...	62	55	10,169	46,438	8,469	46,830	6,226	32,763	14,067	.....
„ Gudlattum do. ...	3	3	416	2,370	378	1,903	367	1,684	219	.....
Total...	77	64	11,594	54,689	9,577	54,007	7,364	38,906	15,101	.....
2. Palar anicut with channel feeding tanks—										
In Wallajah Taluk ...	31	36	7,808	41,782	6,543	38,780	5,466	32,118	6,662	.....
„ Arcot do. ...	80	63	9,228	50,837	8,129	44,125	7,307	39,598	4,527	.....
Total...	111	99	17,036	92,619	14,672	82,905	12,773	71,716	11,189	.....
3. Cheyar anicut with channel feeding tanks—										
Wandewash Taluk ...	42	42	4,550	27,936	4,132	26,234	3,828	24,296	1,938	.....
4. Kaveripak tank ...	1	23	5,542	28,005	4,655	29,031	4,514	28,544	487	.....
5. Mamandur do. ...	1	19	3,085	21,390	2,905	20,808	2,120	14,902	5,906	.....
6. Cheduperi do. ...	1	11	1,551	10,491	1,467	9,930	1,443	9,551	379	.....

71. As was to be expected there was a large increase of revenue under all the sources of irrigation. Under the several tanks fed by the Ponner anicut, there was an increase of Rs. 15,101, of which Rupees 14,067 pertain to the Wallajah Taluk.

72. The total increase under tanks dependent on the Palar anicut was Rupees 11,189, divided between the Wallajah and Arcot Taluks, in the proportion of Rupees 6,662 to Rupees 4,527 respectively.

73. Under the Cheyar anicut works the revenue rose to Rupees 1,938.

Under all the larger tanks, and especially under that of Dusi Mamandur, the most remote and least certain of the group, there is a most satisfactory improvement in the revenue.

74. RUINED TANKS.—No advantage was taken this year of the rules regulating the surrender of ruined tanks to private capitals on reduced rates.

75. LANDS ACQUIRED BY PUBLIC SERVANTS.—Among the enclosures forwarded with this report, will be found a Statement (marked B.) showing the area of lands acquired by public servants.

76. TALUK AND VILLAGE ACCOUNTS.—The Talook Accounts are in fairly good order. The Cash Accounts in some talooks come under censure, and the Tahsildars and Sheristadars concerned were warned to give more attention to their systematic preparation, as the only means of avoiding that want of correspondence between the Village, Taluk and Huzur Accounts, which is still of too frequent occurrence.

77. The Village Accounts show marked improvement. The Rain Return (Enclosure B. in Form No. 2 of the Village Manual) is probably the least reliable of the accounts kept by the Curnums, and, in some instances, which came under my observation in the Palamnah Taluk, the figures were so manifestly untrustworthy that I adapted the more general statistics procurable from the Taluk Cutcherry when settling the village.

The Report on the settlement of the Sub-division has just been received, and is herewith submitted.

CHITTOOR,
15th September 1871.

(Signed) J. D. ROBINSON,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the usual Settlement Report of the Sub-division for Fasli 1280.

2. Of the four Taluks comprising the Sub-division, Vellore and Wandewash alone were settled by Mr. Wilson, the late Acting Sub-Collector. The other two taluks, viz., Arcot and Poloor were settled by Mr. Whiteside, the late Acting Collector, and Iyulu Naidu, the General Deputy-Collector, respectively. Mr. Wilson settled the Jamabundi of Gudiathum Taluk, also belonging to the General Deputy-Collector's charge. The period occupied in settling each taluk and the places where the Jamabundi was made, are given in the subjoined Statement:—

Taluks.	Stations.	Time occupied.	Number of days.	Number of Villages.
Arcot	Arcot	25th April to 8th May 1871	14	347
Wandewash ...	Wandewash ..	27th March to 5th April 1871	10	420
	Melma	13th to 19th April 1871	7	
Vellore	Allapuram ...	14th to 20th February 1871	7	190
	Pullikondah ...	25th February to 1st March 1871 ...	5	
	Caniembadi ...	13th March 1871	1	
Poloor	Poloor	10th March to 12th May 1871	64	228
	Chetput	13th May 1871	1	
	Mambuttu ...	16th do	1	

3. There are no variations in the number and tenure of villages during the Fasli under reference. The following abstract Statement shows Talukwar, the number of puttass renewed, altered, etc., in the present and past Faslies. The aggregate number of puttass in the Fasli under report, shows an increase of 5,057 puttass which is attributable chiefly to extended cultivation:—

Taluks.	FASLI 1279.				FASLI 1280.				Increase.	Decrease.
	New.	Revised.	Old.	Total.	New.	Revised.	Old.	Total.		
Arcot	218	2,509	22,521	25,248	1,168	2,608	22,640	26,416	1,168	.....
Wandewash	1,005	2,147	21,488	24,640	5,008	4,037	17,846	26,891	2,251	.....
Vellore	732	704	18,487	19,923	907	2,364	16,782	20,053	130	.....
Poloor	537	577	18,464	19,578	2,061	3,818	15,207	21,086	1,508	.....
Total...	2,492	5,937	80,960	89,389	9,144	12,827	72,475	94,446	5,057	.....

4. SEASON.—The season was on the whole favourable for agricultural operations. The rainfall during the first five months may be said to have been general throughout the Sub-division with certain exceptions here and there, while in the latter part of the Fasli it was partial. Tanks

SETTLEMENT REPORT OF

and channels dependent on the Paloor and Cheyar Anikats received fair supply of water. In some parts of Wandewash, the supply to some of the rain-fed tanks was somewhat deficient, and the result is that a portion of the lands under them was left waste and the crops raised on some perished. The average rain-fall during the Fasli, is however above that of the previous Fasli by 10 inches, as will be seen from the Statement below:—

Taluks.	Last Fasli.	Present Fasli	Increase.	Decrease.
Arcot	26	40	14	...
Wandewash	30	38	8	...
Vellore	31	39	8	...
Poloor	27	37	10	...
Total...	114	154	40	...
Average...	...	...	10	...

5. SANITARY CONDITION.—The sanitary condition of the Sub-division was remarkably good during the Fasli under report. The following Statement shows the number of deaths from Cholera and Fever in the past two Faslies. The figures given in the last year's report for Fasli 1279 were incorrect:—

Taluks.	CHOLERA.				FEVER.			
	Fasli 1279.	Fasli 1280.	Increase.	Decrease.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
Arcot	570	198	...	372	647	808	161	...
Wandewash	158	25	...	133	453	204	...	249
Vellore	162	268	106	...	909	1,557	648	...
Poloor	217	40	...	177	342	4	...	338
Total...	1,107	531	...	576	2,351	2,573	222	...

The mortality amongst cattle from different diseases during the Fasli under report, was less than in the previous Fasli, the number being 4,719 against 7,267. Mr. Thacker's remedies of segregation have always been adopted.

6. PRICES.—The prices of the principal grains for the past two Faslies are given in the following Comparative Statement, from which it will be seen that there is a considerable decrease in the prices of all grains, the average decrease being 31 per cent. This is due to the favourable character of the season and to good crops:—

Names of grain.	Fasli 1279.			Fasli 1280.			Increase.	Decrease.			Percentage.
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	
Paddy, 1st sort	162	4	0	116	8	0	...	45	12	0	28
Do. 2nd sort	148	0	0	101	0	0	...	47	0	0	31
Rice, 1st sort	359	12	0	255	8	0	...	104	4	0	29
Do. 2nd sort	335	8	0	231	8	0	...	104	0	0	31
Cholum	188	12	0	115	0	0	...	73	0	0	38
Cumbu	173	10	8	105	0	0	...	68	10	8	39
Raggi	159	4	0	119	4	0	...	40	0	0	25
Horse-gram	199	0	0	155	8	0	...	43	8	0	21
Varugu	93	0	0	59	0	0	...	34	0	0	36

7. **RYOTS' HOLDING.**—The aggregate Ryots' holding at the commencement of the Fasli under reference was 344,666 Acres, assessed at Rupees 10,06,283-13-3. Deducting from this the lands given up, and adding to the remainder the lands taken up, the total ryots' holding at the end of the Fasli shows an increase of Acres 26,441, bearing an assessment of Rupees 25,284. This increase is due to the extended cultivation of lands consequent on the favourableness of the season. The Statement below shows the increase and decrease of dry and wet under this head:—

Faslies.	WET.		DRY.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1279... ..	110,961	6,59,617	233,705	3,46,667	344,666	10,06,284
1280... ..	110,044	6,50,871	261,063	3,80,696	371,107	10,31,568
Increase...	...	...	27,358	34,029	26,441	25,284
Decrease...	917	8,746	...	...	...	...

8. **WASTE CHARGED AND REMITTED.**—The particulars of waste charged and waste remitted in the Sub-division is shown in the subjoined memorandum. The amount of waste remitted in Wandewash Taluk has not been included in this amount, as the orders regarding the grant of remission is stated by the Tahsildar to have been received very late, just before closing his Jama-bundi Accounts. The applications made by the ryots for obtaining remission both for Shavi and Waste were numerous, and as each individual's case had to be minutely inquired into, and the lands examined, there was of course unavoidable delay in obtaining the results of such examination. The amount so remitted according to the statement recently furnished by the Tahsildar, is

	RS.	A.	P.
Waste	1,856	4	2
Lands flooded	19	10	5
	1,875	14	7

Rupees 1,875-14-7, as particularized in the margin, and the only ground recognized for showing such indulgence, was failure of water.

There is, however, a marked decrease under the head of waste remitted, as there was no necessity to grant remissions in the Fasli under report on so liberal a scale as was done in the previous Faslis. Under the head of Waste charged also, there is a decrease:—

	WASTE CHARGED.				WASTE REMITTED.			
	Extent.	Assessment.			Extent.	Assessment.		
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Fasli 1279, Dry	40,871	55,790	3	3	9	15	10	1
Wet	4,101	21,857	12	2	14,629	81,358	0	0
Total...	44,972	77,647	15	5	14,638	81,373	10	1
Fasli 1280, Dry... ..	28,744	38,447	11	11	21	26	12	4
Wet... ..	6,229	32,068	3	3	887	4,615	4	10
Total...	34,973	70,515	15	2	908	4,642	1	2
Increase
Decrease...	9,999	7,132	0	3	13,730	76,731	8	11

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The amount of Rupees 26-12-4 appearing under the head of Dry Waste, remitted in the assessment of certain lands, remitted in consequence of their having been rendered unfit for cultivation by excavation, etc., for the repair of tanks, etc.

9. ACTUAL CULTIVATION.—The area brought under actual cultivation during the Fasli under report, as compared with the previous Fasli, is given in the subjoined memorandum. The increase of 50,170 Acres, bearing an assessment of Rupees 1,09,148, is due to the seasonable fall of rain:—

Fasli	DRY.		Wet.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1279	192,825	2,90,861	92,231	5,56,401	285,056	8,47,262
1280	232,298	3,42,222	102,928	6,14,188	335,226	9,56,410
Increase...	39,473	51,361	10,697	57,787	50,170	1,09,148
Decrease...	...	...	...	...	...	...

10. SPECIAL PRODUCTS.—The following is a Comparative Statement of the cultivation of special products, viz., Cotton, Indigo, and Sugar-cane. The extent of land cultivated with Cotton is even less than in the previous Fasli, but in the growth of the other two crops, there is an increase which may be ascribed to the seasonable fall of rain:—

Special products.	Fasli 1279.			Fasli 1280.			INCREASE.			DECREASE.	
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.
	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.	A. P.	ACRES.	RS.
Cotton	4	5	4 2	3	6	9 3	...	1	5 1	...	...
Indigo	2,897	5,648	13 2	6,097	11,738	10 3	3,200	6,089	13 1	...	...
Sugar-cane	388	2,422	2 1	828	4,112	1 3	440	1,689	15 2	...	...
Total...	3,269	8,076	3 5	6,928	15,857	4 9	3,639	7,781	1 4	...	...

REMISSION.—A Statement showing the particulars of remission granted in Faslies 1279 and 1280, is given below:—

Items.	Fasli 1279.			Fasli 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
OCCASIONAL.												
<i>Remission.</i>												
Stalla Cummi	230	4	7	31	1	6	...	...	...	490	3	1
Shavi	17,682	4	6	499	7	9	...	...	...	17,182	12	9
Panibuduthi	123	13	5	17	9	11	...	...	...	106	3	6
Teerwa Cummi ... ..	...	...	...	106	4	10	106	4	10	...	...	...
Bhoganushti	1,031	0	8	...	...	...	...	...	...	1,031	0	8
Chicket puludi	560	3	1	124	11	10	...	...	...	435	7	3
Total...	19,627	10	3	779	3	10	...	...	...	18,848	6	5
PERMANENT.												
<i>Remission.</i>												
Difference of Road Cess for villages transferred from South Arcot	1,314	1	5	1,571	15	9	257	14	4	...	...	...
Total...	1,314	1	5	1,571	15	9	257	14	4	...	...	...
Grand Total...	20,941	11	8	2,351	3	7	...	...	...	18,590	8	1

As regards the amount of remissions granted on account of Shavi or withered crops in Wandewash Taluk, the same remark as given in paragraph 8 is applicable. The amount so remitted in that taluk under this head is Rupees 545-10-7. This sum when compared with the large sums remitted in the previous Fasli is very trifling, and is attributable partly to the favourable character of the season, and partly to the ignorance of the generality of ryots regarding the new Rules for obtaining remission published by your predecessor Mr. Whiteside.

12. Under each item of remission, there is a decrease, except that of Teerwa Cummi, which remission has been granted in Arcot Taluk by Mr. Whiteside, under the following circumstances:— In the villages of Kalaway and Kondayanthougal, there are certain Nunjah lands irrigated by a small tank and a channel, both of which were out of order, and as there was no probability of their being restored at present, the holders of the lands were allowed to hold them at dry assessment, the wet assessment being remitted.

13. SETTLEMENT OF REVENUE.—A Comparative Statement exhibiting the results connected with the settlement of all sources of Revenue is given below:—

Items.	Fasli 1279.	Fasli 1280.	COMPARISON.	
			Increase.	Decrease.
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.
Permanently settled .. .. .	.....	.....	...	...
Jodi on Shrotriem and Inam villages ...	7,943	7,950	7	...
Ryotwar	8,68,198	9,97,707	1,29,509	...
Miscellaneous	72,350	37,701	...	34,649
Total...	9,48,491	10,43,358	Net. 94,867	...
Abkarri	1,60,000	1,60,000	...	...
Income-tax	8,368	11,124	2,756	...
Stamps	34,336	32,889	...	1,447
Total...	2,02,704	2,04,013	Net. 1,309	...
Grand Total...	11,51,195	12,47,871	96,176	...

The aggregate Revenue in the Fasli under report, compared with that of the previous Fasli, shows a net increase of Rupees 96,176, and the cause of increase and decrease under each item is given below.

The increase of Rupees 7, under the head of Jodi on Shrotriem is trifling, and calls for no remark.

15. Under Ryotwar there is an increase of Rupees 1,29,509, which is attributable to extended cultivation, and to the very little remission granted on account of Shavi and wastes. As regards the decrease under Miscellaneous, explanation will be found below. Of the other three

SETTLEMENT REPORT OF

items, Income-tax and Stamps alone call for remark; under the former, there is an increase of Rupees 2,756, resulting from the introduction of Act XVI. of 1870, which authorized the imposition of heavier rates than in the previous year. Under the latter, a decrease of Rupees 1,447, is observable, and the greater part of that sum was the result of the abolition of Stamp Vendor's Office at Trivattoor for a certain period.

16. Talukwar Statement, showing the Demand, Collection, and Balance of all sources of current Revenue is given below:—

	CURRENT.														
	Demand.			Collection within the Fasli.			Balance.		Subsequent collection.			Balance.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Arcot.....	3,33,050	10	1	2,55,875	2	11	77,175	7	2	10,179	12	1	66,995	11	1
Wandewash.....	3,39,318	11	9	1,65,916	5	4	1,73,402	6	5	21,741	13	1	1,51,660	9	4
Vellore.....	3,92,380	10	6	2,92,871	11	3	99,508	15	3	17,274	12	5	82,234	2	10
Poloor.....	1,83,278	15	5	85,963	9	8	97,315	5	9	21,766	13	5	75,548	8	4
Total...	12,48,028	15	9	8,00,626	13	2	4,47,402	2	7	70,963	3	0	3,76,435	15	7

Of the total demand of the current Fasli, Rupees 8,00,626-13-2 were collected before the end of the Fasli, leaving a balance of Rupees 4,47,402-2-7. This amount has been considerably reduced, viz., to Rs. 3,76,438-15-7 by subsequent collections up to the end of July 1871. Comparing the collections of the past two Faslies, it will be seen that a larger amount has been collected in the present Fasli

than in the former, but the arrears now outstanding are very heavy, and they are attributable in a great measure to the neglect on the part of the Village Officers, many of whom have been punished for their carelessness.

17. The Tahsildars have been strictly ordered to see to the speedy collection of the arrears, and I trust that in a short time the arrears will be reduced to a much less amount.

18. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—A Statement showing the Demand, Collection, and Balance of arrears is likewise given below:—

ARREARS IN FASLI 1279.																				
Arrears at the begin- ning of Fasli.			Collections.						Balance.	Subsequent Collections and remissions.	Balance.									
			Collections.			Remissions.						Total.								
			RS.	A.	P.	RS.	A.	P.				RS.	A.	P.						
5,54,816	0	4	4,91,758	8	3	1,756	2	6	4,93,514	10	9	61,301	5	7	774	11	6	60,526	10	1

19. DEMAND, COLLECTION, AND BALANCE OF MISCELLANEOUS REVENUE.—The following Statement exhibits the Demand, Collection, and Balance of Miscellaneous Revenue:—

Items.	Demand of last Fasli.	DEMAND OF PRESENT FASLI.						Collection at the end of the Fasli.	Remission.	Total.	Remainder.		
		Arrears.		Current.		Total.							
		RS.	A. P.	RS.	A. P.	RS.	A. P.					RS.	A. P.
1	2	3	4	5	6	7	8	9					
Inam Jodi ... {Personal.....	4,021 9 9	5,488 13 8	4,100 14 4	9,589 12 0	6,337 5 0	20 5 2	5,357 10 2	3,232 1 10					
{Service.....	1,652 5 4	3,791 15 11	1,668 13 6	5,460 13 5	2,647 14 0	...	2,647 14 0	2,812 15 5					
Tax on trees on unassessed lands	8,518 10 2	13,424 0 6	8,650 0 10	22,074 1 4	11,100 5 0	3 6 11	11,103 11 11	10,970 5 5					
Assessment of lands not included in the Jamabundi Settlement.....	48,982 0 0	47,850 5 9	14,508 2 9	62,488 8 6	43,036 3 0	187 0 9	43,223 3 9	19,265 4 9					
Revenue from Choultry Inams.....	36 15 0	53 4 3	36 15 0	90 3 3	53 4 3	...	53 4 3	36 15 0					
Do. of Unclaimed Inams.....	...	11 13 7	...	11 13 7	...	...	...	11 13 7					
Emoluments of vacant Village Offices.....	784 14 2	1,241 5 7	683 13 8	1,925 3 3	844 2 1	...	844 2 1	1,081 1 2					
Rent of Palmyra trees	913 7 7	1,487 13 7	879 4 1	2,367 1 8	774 10 4	5 6 5	780 0 9	1,587 0 11					
Do. of Topes.....	717 11 0	762 10 10	789 13 0	1,552 7 10	510 9 3	...	510 9 3	1,041 14 7					
Inam Traffic or Jodi.....	1 11 1	1 11 1	2 13 8	4 8 9	1 11 1	...	1 11 1	2 13 8					
Revenue from resumed Inams.....	458 14 0	4,462 3 1	21 10 5	4,483 13 6	157 10 10	...	157 10 10	4,326 2 8					
Do. of Hill Tracts.....	2,022 8 6	846 12 9	2,092 11 8	2,940 8 5	1,630 13 7	12 0 0	1,642 13 7	1,297 10 10					
Do. from the slopes of Hills cultivated	554 5 1	520 10 0	623 15 2	1,144 9 2	514 5 3	...	514 5 3	630 3 11					
Tax on fruit trees.....	151 12 11	151 12 11	170 8 11	322 5 10	152 3 11	...	152 3 11	170 1 11					
Commission on the sale of distrained property .....	...	...	0 3 6	0 3 6	0 3 6	...	0 3 6	...					
Revenue Fines.....	467 3 10	...	712 1 2	712 1 2	712 1 2	...	712 1 2	...					
Saving and Refund	1 11 1	...	23 3 4	23 3 4	23 3 4	...	23 3 4	...					
Collection in excess of demand.....	116 8 6	...	49 7 8	49 7 8	49 7 8	...	49 7 8	...					
Water-rate on Zemindar Inams.....	508 9 4	1,353 7 6	1,200 12 7	2,554 4 1	647 6 3	...	647 6 3	1,906 18 10					
Remission granted in excess recovered ..	9 5 3	...	55 12 7	55 12 7	55 12 7	...	55 12 7	...					
Quit-rent on Bungalows and Gardens.....	478 2 5	482 10 6	478 2 5	960 12 11	478 2 5	...	478 2 5	482 10 6					
Sale proceeds of Putta and Cutchayats ..	426 13 1	314 8 5	384 2 10	698 11 3	477 1 1	...	477 1 1	221 10 2					
Caval Candayam.....	65 12 7	249 7 0	65 12 7	315 3 7	17 4 5	...	17 4 5	297 15 2					
Koyam or Permanent Putta	381 7 8	915 2 4	357 4 0	1,272 6 4	522 2 2	7 0 0	529 2 2	743 4 2					
Collection of embezzlement.....	4 12 4	...	38 0 0	38 0 0	38 0 0	...	38 0 0	...					
Deposit forfeited.....	...	...	58 15 7	58 15 7	58 15 7	...	58 15 7	...					
Parabari Mera for Fasli 1274.....	...	1 0 2	...	1 0 2	...	1 0 2	1 0 2	...					
Yeomiah received in excess to Inam recovered.....	...	...	...	...	...	...	...	...
Excess found in examining Taluq Treasury .....	...	...	29 8 0	29 8 0	29 8 0	...	29 8 0	...					
Process Batta.....	...	...	0 0 2	0 0 2	0 0 2	...	0 0 2	...					
Difference of assessment of well lands converted into Nunjah.....	...	...	16 12 6	16 12 6	16 12 6	...	16 12 6	...					
	...	150 10 3	...	150 10 3	...	...	...	150 10 3					
Total...	71,277 2 8	83,692 3 8	87,700 11 11	1,21,392 15 7	70,887 2 5	236 3 5	71,123 5 10	50,269 9 9					

SETTLEMENT REPORT OF NORTH ARCOT.

20. Under the head of "Lands not included in the Jamabundi Settlement" Rupees 48,982 are entered as Demand of the last Fasli (viz., 1279). The greater part of this amount was the assessment of lands charged (under the Orders of Government, No. 2,507 of 4th September 1869, communicated with Board's Proceedings, No. 7,211, dated 29th September 1869) with double and five times the assessment owing to their having been cultivated without permission. The demand for the current Fasli is very little when compared with that of the former Fasli and is Rupees 14,508-2-9. The reason of this decrease is quite obvious.

21. The Statement showing the particulars of recoverable and irrecoverable arrears, was forwarded with my letter, No. 514 of 19th ultimo. The marginal figures, however, show the sums recommended to be written off as irrecoverable in the three Taluks of Vellore, Wandewash and Gudiatham settled by Sub-Collector.

22. CULTIVATION UNDER PRINCIPAL SOURCE OF IRRIGATION.—The ayacut and cultivation under the principal sources of irrigation during the Fasli 1280, in the Sub-Division, is given in the annexed Statement:—

Name of Irrigation.	Number of tanks under the irrigation in column 1.	Number of Villages under the irrigation in column 1.	AYACUT.			CULTIVATION.		
			Extent.	Assessment.		Extent.	Assessment.	
1	2	3	4	5		6	7	
			ACRES	RS.	A. P.	ACRES.	RS.	A. P.
Palar Ancient ...	80	63	9,178	50,604	0 0	8,129	44,125	0 0
Sangor do. ...	42	42	4,342	26,777	0 0	4,132	26,234	0 0
Allayabad do. ...	8	4	1,357	6,477	2 4	1,232	5,846	2 11
Mamandur Tank ...	...	19	3,152	21,900	0 0	2,995	20,808	0 0
Saduperi do. ...	1	11	1,601	10,481	0 0	1,467	9,930	0 0
Poloor do. ...	1	3	829	3,810	2 4	714	3,233	9 2
Capalur do. ...	1	4	492	2,158	11 8	446	1,934	0 0
Total...	133	146	20,951	1,22,208	0 4	19,115	1,12,270	12 1

The extent of cultivations under each source of irrigation during the current Fasli, is considerably in excess of that of the last Fasli.

23. LANDS ACQUIRED BY PUBLIC SERVANTS.—The only servant that has newly acquired land in the Fasli under reference, is Teruvengada Charry, Second Gumasta of Vellore Taluk. The extent of the land is 1 Cawnee, bearing an assessment of Rupees 3-12-0. It was purchased by his father in whose name the putta is.

24. CONVERSION OF WET TO DRY.—In six villages, wet lands extending to 13 Acres, bearing an assessment of Rupees 65-2-8 have been transferred to dry, owing to want of means of irrigation, the loss thereby incurred being Rupees 41-7-8.

25. TALUK AND VILLAGE ACCOUNTS.—The Taluk and Village Accounts were examined at the time of Jamabundi, and they were in most part found to have been kept according to the prescribed forms.

26. RUINED TANKS.—No ruined tanks were made over to repair during the Fasli under report.

27. TOPES.—Lands given for public and private topes according to rules in the Fasli under report, are particularized in the subjoined Statement. The total extent thus granted is 49 Acres, assessed at Rupees 110-7-9.

Taluk.	FOR PRIVATE TOPE.				TOPE FOR CHARITY.			
	Number of Village.	Extent acres.	Assessment.		Number of Villages.	Extent acres.	Assessment.	
1	2	3	4		5	6	7	
			RS.	A. P.			RS.	A. P.
Arcoot ...	...	...	...	...	1	1	1 0 0	1
Wandewash ...	2	6	7 0 0	...	...	...	...	...
Vellore ...	4	39	75 14 10	...	4	3	26 8 11	4
Poloor ...	...	...	...	...	...	...	...	...
Total...	6	45	82 14 10	...	6	4	27 8 11	5

VELLORE,
9th September 1871.

(Signed) A. CRUICKSHANK,
Acting Sub-Collector.

(True Copy.)

(Signed) J. D. ROBINSON, Collector.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

I HAVE the honour to submit the Report on the annual Settlement of this district for Fusly 1280, together with the usual Statements as detailed in the accompanying list.

2. Statement No. 1 exhibits the stations at which the Jummahbundy was made, the period occupied in settling each taluq, and the name of the officer by whom the settlement was conducted. The Jummahbundy of the whole Tindevanum Taluq was held at the Cusbah station, owing, I believe, to the inability of the Head Assistant to move about the taluq at the time. The settlement was commenced on the 21st January, and completed on the 10th May 1871.

3. The variations in the number and tenures of villages are given in the following Comparative Statement :—

Description of Villages.	Number of villages in Fusly 1279.	Number of villages in Fusly 1280.	Increase.	Decrease.
Ryotwar Villages	2,999	3,000	1	...
Shrotriem do.	66	163	97	...
Surva Inam do.	7	7	...	...
Moturpha do.	11	3	...	8
Moottah do.	17	17	...	...
Amany do.	8	8	...	...
Total...	3,108	3,198	98	8
Net Increase...	...	...	90	...

4. Although the number of Ryotwar villages only exceeds that of the last year by one, yet the following changes have taken place. The village of Kilpuliyangudi, in the Chedambaram Taluq, which was entered in the accounts of previous years, both as a ryotwar as well as a Shrotriem village, has, in the present Statement, been entered only under the latter head. Trickanangoor in Kullacurchi, which was hitherto entered as a ryotwar, has been entered in this year's Statement as a Shrotriem village, in accordance with an entry to that effect in the Register received lately from the Inam Department. One village omitted from the Trinamalai Taluq Returns, and one from those of the Cuddalore Taluq, for previous years, have been brought to account; and one village called Pudupet, in Cuddalore Taluq, hitherto entered as a Moturpha village, has been entered as an Ayan village. Thus, there is an actual decrease of two, and an increase of three villages, giving a net increase of one village over the number entered in last year's report.

5. The increase of 97 villages in Shrotriem tenure is accounted for by the addition of 96 Hill villages on the Jadiya Gounden Hills, and by the transfer of the one village of Trickanangoor, in the Kullacurchi Taluq, to this tenure as detailed above.

6. The decrease of eight villages under the head of Moturpha is owing to the exclusion from the present Statement of the seven villages noted in the margin, which were entered in the Statements of former years both as Ayan and Moturpha, and to the transfer of the village of Pudupet, in Cuddalore Taluq, from Moturpha to Ayan.

Tindevanum Taluq.
Tindevanum.
Gingee.
Vellendupett.

Chedambaram Taluq.
Bownagherry.
Lalpett.
Chedambaram.
Sreemushnam.

SETTLEMENT REPORT OF

7. The total number of puttahs issued during the settlement amounted to 2,81,784 as shown below :—

Number of puttahs for lands newly taken up or given to replace	Puttaha.
other puttahs lost or destroyed or completely written over... ..	15,267
Number of old puttahs modified by additional entries	86,886
Do. not at all altered	1,79,631
Total...	2,81,784

It appears to me that the re-issue of the 1,79,631 puttahs, in which no alteration was made, was quite unnecessary.

8. The number issued last year was 2,73,987, and the increase this year of 7,797 is attributable to the grant of fresh puttahs to persons who never had them before.

9. The season during the year under notice was more favourable than that of Fusly 1279 (1869-70), which again was far more prosperous than that of many previous years. There was more or less rain in every month of the year excepting April, while the monsoon was heavy and continuous. The dry crops yielded a very fair harvest.

10. The cultivation of wet crops, depending on rain-fed tanks, commenced in August and progressed steadily throughout the rest of the season.

11. From June to September there were frequent but slight freshes in the Coleroon, Ponnar, Guddelum, and Vellar, and in October and November abundant ones; thus the wet lands, depending upon river channel irrigation, were fully cultivated and yielded on the whole an excellent out-turn.

12. In a few instances the supply was excessive, and loss, entailing remission, was caused thereby to a slight extent in all the taluqs except Virdachellum, but on the other hand, in a few instances, the supply was insufficient.

13. The following Statement exhibits the rain-fall during each month of the year under report, as prepared from the periodical Returns submitted to the Board of Revenue :—

Months.	1869-70.		1870-71.	
	Inches.	Tenths.	Inches.	Tenths.
April ... ..	...	6	...	...
May ... ..	...	6	...	3
June	1	6	2	9
July	2	1	3	...
August	3	1	8	7
September	5	6	3	5
Total for first half year...	13	6	18	4
October... ..	6	3	11	...
November	12	1	8	4
December	3	2	4	9
January... ..	...	2	1	1
February ... ..	...	1	...	6
March ... ..	...	1	...	7
Total for second half year...	22	...	26	7
Total rain-fall for the whole year...	35	6	45	1
Increase...	...	...	9	5

14. The public health was not, I regret to say, good during the year. Cholera, fever, and small-pox were prevalent in almost every part of the district; fever particularly so in the western taluqs. The services of two Hospital Assistants, specially deputed for the duty from Madras, were very valuable in checking the ravages of this fever, and there is little doubt that had such aid been sooner available, many lives would have been prolonged. The subjoined Statement shows the mortality from all causes during the year under report throughout the district as compared with that of the preceding year:—

Causes of death.	Population.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
Cholera	2,194	2,193	...	1
Small-pox	794	1,517	723	...
Fever	3,813	9,858	6,045	...
Other diseases	13,077	10,233	...	2,844
Total...	12,61,846	19,878	23,801	6,768	2,845
Net Increase...	3,923	...

This shows a known mortality of nearly 2 per cent. of the population.

15. Cattle also suffered a good deal from Vek kai and Murrain during the year in the northern taluqs.

16. The following Comparative Statement shows the results of the vaccination operations of the year under report with the one preceding it:—

Fuslies.	Successful.	Unsuccessful.	Total.
1279	13,909	1,396	15,305
1280	13,612	1,068	14,680
Decrease...	297	328	625

17. The total number of cases 14,680, includes 261 vaccinations by the Dressers attached to the Collector's, Sub-Collector's, and Head Assistant's offices. If this number be excluded, there would appear to be a decrease in the number of vaccinations attempted of 886 as compared with those of the previous year. The attention of the Superintendent of Vaccination has been drawn to the subject.

18. The average prices per garce during the year of the principal grains, as well as a comparison between them and the prices of the past year and of the previous ten years, are exhibited in the subjoined table:—

Grains.	Average price for 10 years from Fusly 1270 to 1279.	Fusly 1279.	Fusly 1280.	Difference between columns 2 and 4.	Difference decrease between columns 3 and 4.
	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort, per garce	172	171	108	—64	—63
Do. 2nd do. do.	156	156	98	—58	—58
Cholum or Javary	200	177	117	—83	—60
Cumboo or Bajera	188	179	102	—86	—77
Raggy	194	183	103	—91	—80
Horse-gram	236	211	163	—73	—48
Varagu	129	105	70	—59	—35

SETTLEMENT REPORT OF

19. From this Statement it will be seen that, during the year under notice, a very remarkable fall in the prices of grain occurred. As compared with those of the preceding years there was an average fall of 35 per cent., and as compared with those of the previous ten years of 40 per cent., which must be attributed to the favourable character of the season.

20. The average price of varagu during the year, exclusive of the price* said to prevail at Porto-Novo, is Rupees 70 per garce for the whole district; but if the Porto-Novo Returns are considered as accurate, then the average price is raised at once to Rupees 95 per garce. I very much question the accuracy of these Porto-Novo Returns, and will give the matter my attention during the current Fusly.

* Rupees 217 per garce.

21. The average selling price of second sort paddy during the year under review is entered in Statement No. 2, in which are also shown the averages for Fuslies 1278 and 1279, together with those of the three quinquennial periods extending from 1853-54 to 1867-68, (from Fuslies 1263 to 1277). It will thus be seen that since Fusly 1278 the fall in prices has been rapid, and during Fusly 1280 reached a remarkably low figure. I find that in the Statement No. 2 of last year the commutation rate per garce of the district is stated to be Rupees 70 for both paddy and dry grains, but on consulting the old Mahratta Hoqloos accounts, I find that the commutation rate was settled in this manner: 72 Rupees were taken as equal in weight to 1 seer, 4 seers as equal to 1 merkai, and 12 merkais as equal to 1 kalam, and 5 kalamas were to be considered as worth one pagoda. It therefore follows that there were 28.8 Madras measures of 120 Rupees weight in one of these kalamas, and that consequently the commutation rate per garce of 3,200 Madras measures was, and is, 77.77 Rupees, or 78 Rupees.

22. The extent of land held by ryots at the commencement of the Fusly, including waste remitted, was Acres 12,30,250, assessed at Rupees 31,40,854; of this Acres 59,622, assessed at Rupees 1,18,000 were relinquished for various reasons; the remainder, or Acres 11,70,628, assessed at Rupees 30,22,854, together with Acres 1,16,310, assessed at Rupees 2,07,141 taken up on durkhast or without permission, (sevoyajasti), or purchased or transferred, makes the total extent of Ryots' holdings assessed to revenue for the Fusly 12,86,938 Acres, assessed at Rupees 32,29,995, exclusive of water-rate on dry lands (tirvajasti) and second crop assessment on wet lands (fasuljasti), but inclusive of waste remitted, thus showing an increased extent of cultivation amounting to 56,688 Acres, and an increased land revenue demand of Rupees 89,141* over the previous year as detailed in the subjoined Statement:—

	ACRES.	RS.
* 1279	12,30,250	31,40,854
1280	12,86,938	32,29,995
Increase...	56,688	89,141

Items.	Extent.	Assessment.
	ACRES.	RS.
Extent of holdings at commencement of Fusly.	12,30,250	31,40,854
Deduct land given up... ..	59,622	1,18,000
Remainder...	11,70,628	30,22,854
Add lands newly taken up... ..	1,16,310	2,07,141
Total...	12,86,938	32,29,995
Deduct waste remitted	1,877	7,671
Remainder...	12,85,061	32,22,324

SOUTH ARCOT.

5

This remainder consists of 11,91,679 Acres actually cultivated, the difference being waste charged as shown below :—

	Extent.	Assessment.
	ACRES.	RS.
Cultivation... ..	11,91,679	30,46,635
Waste charged... ..	93,382	1,77,689
Total...	12,85,061	32,24,324

23. The subjoined Statement shows the details of lands resigned and newly taken up during the Fusly under review :—

Items.	Extent.	Assessment.
	ACRES.	RS.
<i>Lands Resigned.</i>		
1. Given up by ryots... ..	52,546	94,935
2. Sold or transferred... ..	6,536	21,467
3. Useless or appropriated for public purposes.	349	809
4. Transferred to Amany from Ryotwar... ..	191	789
Total...	59,622	1,18,000
<i>Lands newly taken up.</i>		
1. On Durkhast... ..	1,09,495	1,84,942
2. By purchase or transfer	6,495	21,160
3. By transfer to Ryotwar from Amany ...	320	1,039
Total...	1,16,310	2,07,141

24. ITEM No. 1.—Lands given up by ryots 52,546 Acres, assessed at Rupees 94,935; of this extent the greater portion has been since cultivated either with or without permission, owing to the subsequently favourable nature of the season.

25. ITEM No. 2.—Lands sold or transferred 6,536 Acres, assessed at Rupees 21,467. Under this head are included dry lands converted into wet and wet into dry; lands purchased by ryots at sales in satisfaction of decrees of Court, or by Government at a nominal price when sold to realize arrears of revenue; lands in the Checkadi and Sankarapuram Jaghires on which the assessment varied according as a “pod” or “ear” crop was raised; and a few other small transfers or losses by erosion.

26. A comparison of the total area comprised in Ryots’ holdings, with the extent actually cultivated during the year, shows that rather over 7 per cent. of the former was left waste, thus compromising rather less than 6 per cent. of the whole revenue assessed thereon:—

	Extent.	Assessment.
	ACRES.	RS.
Extent of Holdings... ..	12,86,938	32,29,995
Cultivated area	11,91,679	30,44,635
Left waste... ..	95,259	1,85,360

27. A comparison between the results of the land revenue settlement of the past Fusly, and those of the one now under review, shows a net increase of Rupees 2,13,470 in favour of the latter as exhibited in the following abstract Statement A. This increase is due to increased cultivation and smaller remissions owing to the favourable character of the season.

SETTLEMENT REPORT OF

Statement A.

Items.	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry.....	9,50,058	16,47,341	10,04,439	17,25,690	54,381	78,349	...	...
Wet	2,68,824	14,41,680	2,80,622	14,96,634	11,801	54,954	...	...
Total...	12,18,879	30,89,021	12,85,061	32,22,324	66,182	1,33,303	...	...
Add								
Second Crop Assessment.	...	38,889	...	45,892	...	67,003	...	...
Additional do. ....	...	1,25,257	...	1,64,519	...	39,262	...	...
Road Fund .....	...	1,02,692	...	1,07,024	...	4,332	...	...
Morah or Village Service Fund .....	...	1,411	...	1,445	...	34	...	...
Total...	...	33,57,270	...	35,41,204	...	1,83,934	...	...
Deduct Remissions.								
Road Fund .....	...	1,03,139	...	1,07,488	...	4,349	...	...
Merah .....	...	1,411	...	1,445	...	34	...	...
Other remissions as per Account No. 4 .....	...	2,83,093	...	2,69,476	...	...	...	13,617
Total...	...	3,87,643	...	3,78,409	...	4,833	...	13,617
Net Decrease...	...	...	...	...	...	...	...	9,234
Remaining Beriz, Ryotwar.	...	29,69,627	...	31,62,795	...	1,93,168	...	...
Miscellaneous .....	...	96,145	...	1,16,447	...	20,302	...	...
Total...	...	30,65,772	...	32,79,242	...	2,13,470	...	...

28. WET.—The increase under this head, amounting to Rupees 54,954, is due to the two following causes:—

	Extent.	Assessment.
	ACRES.	RS.
Increase of cultivation...	2,643	12,477
Decrease in remissions on Nunjah waste...	9,480	44,148
Total...	12,123	56,625

from which must be deducted the following items:—

Loss by conversion into dry ...	273	1,397
Loss by being taken up for public purposes ...	49	274
Total...	322	1,671

showing a net increase of Acres 11,801, assessed at Rupees 54,954. Of the total 2nd crop assessment amounting to Rupees 45,892, Rupees 6,171 were levied on 2nd crops raised on single crop lands to the prejudice of registered double crop lands, Rupees 8,714 on 2nd crop cultivation in the Chedambaram Taluq, and Rs. 31,007 from double crop lands. The large increase of Rs. 39,262, under the head of Additional Assessment, is due to the increase of irrigation of dry lands by Government water (Kusser), which became possible owing to the plentiful rainfall, to which cause is to be also attributed the increase in the actual cultivation and the consequent increase in Road Cess Demand on Ryotwary lands, as well as an increase of Rupees 1,071 over last Fusly's Road Fund Demand on Moottah, Shrotriem, Sarvamaniem, and Inam lands, and on items of Revenue under Land Revenue, Miscellaneous, thus making the total Road Cess Demand for the Fusly under

all these minor heads Rupees 15,836, and including Ryotwary Road Cess Rupees 1,23,324, or Rupees 5,420 more than in Fusly 1279. The Village Cess Act is only in force in 22 villages in the Chedambaram Taluq, transferred to this district from Trichinopoly. The cess levied in Fusly 1279 was Rupees 1,411, and in Fusly 1280, Rupees 1,445. The slight increase is, of course, attributable to the increased land revenue demand.

29. DRY.—The increase under this head, amounting to Rupees 78,349, is due to the following causes:—

	Extent.	Assessment.
	ACRES.	RS.
1. Increase of cultivation	54,306	77,533
2. Decrease in remissions	14	14
3. Increase by conversion into wet	232	1,087
4. Increase by transfer to Ryotwary from Amany	129	250
	54,681	78,884
Deduct loss by lands being taken up for public purposes... ..	300	535
Total...	54,381	78,349

30. The following Statement exhibits the extent of Nunjah ayacut and cultivation under the principal sources of irrigation in the district, together with the assessment leviable, including water-rate on dry lands irrigated with Government water (tirvajasti), and 2nd crop assessment on wet lands (fasuljasti):—

No.	Name of Anicut.	NUNJAH AYACUT.		CULTIVATION IN FUSLY 1280.				
		Extent.	Assessment.	Extent.	Assessment.	Fasuljasti.	Tirvajasti.	Total.
		ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
1	Lower Anicut, Coleroon.....	74,617	4,08,858	71,172	3,84,032	9,235	15,400	4,08,667
2	Vellar	19,134	96,241	16,903	82,135	266	22,453	1,04,854
3	Ponnar	84,129	2,07,016	80,723	1,71,181	8,027	15,783	1,94,991
4	Guddelum at Trivady.....	4,299	29,918	3,844	26,195	1,785	1,856	29,836
5	Ragavien channel in Ponnar.....	6,833	35,144	6,405	33,952	1,258	6,383	41,593
6	Vijayaditya Anicut.....	1,352	5,256	920	4,243	142	2,322	6,808
7	Trivandipuram Anicut in Guddelum	1,288	18,082	803	12,141	...	438	12,579
8	Vanamadavy Anicut	448	5,588	448	5,588	...	163	5,751
9	Mutar	1,945	11,302	1,806	10,422	701	1,101	12,224
10	Reddy channel in Ponnar...	1,696	9,173	1,287	6,900	306	858	8,064
11	Neenanoor Anicut	1,675	8,357	1,519	7,898	...	3,021	10,919
12	Mairanoor do.	838	2,028	328	1,972	...	571	2,543
	Total...	1,47,754	8,38,963	1,36,158	7,46,759	21,720	70,350	8,38,829
	Increase...	...	...	...	...	...	...	24,531

31. From the above Statement it will be seen that the area cultivated in Fusly 1279 by means of these sources of irrigation was Acres 1,32,638, assessed at Rupees 8,14,298; while in Fusly 1280 an extent of Acres 1,36,158, assessed at Rupees 8,38,829, was brought under cultivation, showing an increase of Acres 3,520, and Rupees 24,531 of assessment, of which the details are as follow:—

	Acres.
1. By addition of two villages to the extent irrigated by sources Nos. 5 and 9...	3,310
2. Do. of cultivation under source No. 12 which, though included in last Fusly's demand was not entered in this Statement in last year's Settlement Report	2,543
3. Increase of cultivation under old sources	18,678

SETTLEMENT REPORT OF

32. During the year under report no ruined tanks were made over to private individuals under the ruined tank rules.

33. The subjoined Statement shows the total amount of remissions granted and of waste charged —

Items.	TOTAL WASTE.		REMISSIONS GRANTED.		WASTE CHARGED.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	82,576	1,29,412	61	143	82,515	1,29,269
Wet	12,683	55,948	1,816	7,528	10,867	48,420
Total...	95,259	1,85,360	1,877	7,671	93,382	1,77,689
Nunjah Shavy full remission ...	...	...	...	1,083	...	...
Do. Vellapal ... ..	...	...	...	3,910	...	...
Poonjah ... ..	...	...	...	147	...	...
Remission of assessment on lands taken up by Department of Public Works—						
Dry ... ..	...	...	...	116	...	...
Nunjah ... ..	...	...	...	39	...	...
Nunjah partial remission for short produce ... ..	...	...	...	402	...	...
Kusser ... ..	...	...	...	1,203	...	...
Fasuljasti... ..	...	...	...	48	...	...
Nunjah Teerva Cummy ... ..	...	...	...	41	...	...
				14,660		

34. No general remission of assessment on dry lands was called for, owing to the favourable character of the season. A small remission, amounting to Rupees 290, was granted in the Cuddalore and Chedambaram Taluqs on dry lands left waste and damaged by floods.

35. The total remissions granted on wet lands, including tirvajasti and fasuljasti, amounted to Rupees 14,215; of this, Rupees 13,813 was for shavy (crops destroyed), waste holdings, and loss by flooding principally in the Trinamalai, Villapuram, Cuddalore, and Chedambaram Taluqs as shown in Statement No. IV. which accompanies this report, besides an item of Rupees 402 remitted in the Chedambaram Taluq on account of floods and consequent partial loss of crops.

36. The following abstract shows the entire amount of remissions under the three heads "Occasional," "Fixed," and "Items allotted on the collections or from the entire Beriz of villages." The aggregate remissions under these three heads reached the sum of Rs. 2,69,476, being Rupees 13,617 less than the remissions of last year :—

Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Occasional.....	33,615	6,989	...	26,626
2. Fixed	10,018	10,546	528	...
3. Items of remission allowed on the collections or from the entire Beriz of villages ...	2,39,460	2,51,941	12,481	...
Total...	2,83,093	2,69,476	13,009	26,626
Net Decrease...	...	...	...	13,617

OCCASIONAL.—The decrease under this head is due to a smaller amount of remissions having been given.

FIXED.—The increase of Rupees 528 is owing to more lands being assigned on cowle and under the tope rules.

ITEMS OF REMISSION ALLOWED ON BERIZ.—The increase under this item is owing to the increased allowances paid to the Village Officers of the district who are remunerated by varying per-centages on the collections.

37. AMANY—*Statement A.*—The increase in the demand of the Fusly under report over last Fusly amounting, as shown in the margin, to Rupees 2,180, is owing to the increased cultivation in the Amany villages in the resumed Checkadi Jaghire.

	RS.
Fusly 1279.....	7,980
" 1280.....	10,160
Increase...	2,180

38. SPECIAL PRODUCTS.—The subjoined abstract shows the extent and assessment of lands cultivated with sugar-cane, cotton, and indigo :—

Items.	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Sugar-cane ...	1,654	8,314	2,143	13,019	489	4,705	...	...
2. Cotton... ..	43,944	52,907	43,755	56,653	...	3,746	189	...
3. Indigo... ..	42,264	85,834	80,247	1,60,610	37,983	74,776	...	...
Total...	87,862	1,47,055	1,26,145	2,30,282	38,472	83,227	189	...
Net Increase...	...	...	...	...	38,283	83,227	...	...

39. The large increase in indigo cultivation is very satisfactory, when it is considered that from every acre cultivated with this crop an income of 100 Rupees may be fairly counted on. The extent cultivated with cotton was smaller than in the previous year, but it would seem to have been grown on more highly assessed lands. The ample rain-fall of the year accounts for the much larger area cultivated with sugar-cane and indigo. The accounts from which the above figured Statement is compiled are said to be more accurate than those from which the monthly Returns of cultivation, sent to the Treasury Deputy Collector, are made up, and this will account for the above figures, as regards indigo, being 3,485 Acres, assessed at 7,842 Rupees, in excess of those entered in the Treasury Deputy's Returns.

40. The following Statement shows the extent of land cultivated with ground-nut and rape-seed, as well as the assessment upon each :—

Items.	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ground-nut ...	6,644	12,340	9,262	20,130	2,618	7,790	...	...
Rape-seed ...	45,506	77,439	52,125	89,438	6,619	11,999	...	...
Total...	52,150	89,779	61,387	1,09,568	9,237	19,789	...	...

This large increase is entirely attributable to the seasonable weather.

SETTLEMENT REPORT OF

41. The general result of the Land Revenue Settlement for the last two Fuslies, including Miscellaneous Items, is exhibited in the following Statement:—

Items.	Fusly 1279.			Fusly 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Permanently settled ...	8,598	12	8	8,598	12	8	.....			...
2. Jodi on Shrotriern Villages... ..	21,678	15	6	22,672	6	4	998	6	10			
3. Ryotwar... ..	29,69,626	12	10	31,62,795	6	5	1,93,168	9	7			
4. Miscellaneous... ..	96,145	6	6	1,16,447	8	0	20,302	1	6			
Total ..	30,96,049	15	6	33,10,514	1	5	2,14,464	1	11			

From this it will be seen that an increase in revenue of Rupees 2,14,464-1-11, due entirely to the favourable season of Fusly 1280, has resulted.

42. JODI ON SHROTRIEMS.—The increase of Rupees 993-6-10 under this head is owing to three causes—

1st.—To the imposition of quit-rent to the extent of Rupees 935 on 96 Hill villages, and one “Easy rent” village in the Kallacurchi Taluq, as per Supplemental Quit-rent Register received from the Inam Commissioner, dated 28th April 1870.

2nd.—To the transfer to this head of an item of Rupees 56, which up to last year was included under item No. 1 of the Miscellaneous Statement by an oversight.

3rd.—To the increase of a fee (included in this item) called “Kaval Poruppu” leviable in the Shrotriern village of Kilpuliyangudi in Chedambaram Taluq which varies with the annual beriz.

43. RYOTWAR.—The ample rain-fall and generally favourable character of the season fully account for the increased cultivation which has jointly, with the absence of any necessity for large remissions, resulted in the large increase of Rupees 1,93,168-9-7 under this head.

44. MISCELLANEOUS.—The increase under this head is attributable to the causes noted below:—

	RS.
Cultivation without permission... ..	16,128
Increased do. in Amany villages	2,180
Water-rate on Inam lands... ..	1,392
Sundry items... ..	602

Total... 20,302

45. The total result of the demand of the year, both Land Revenue and Miscellaneous, is shown in the subjoined Comparative Statement which exhibits a net increase of Rupees 1,03,646 over the previous year:—

Items.	Fusly 1279.			Fusly 1280.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue including Miscellaneous.....	30,96,049	15	6	33,10,514	1	5	2,14,464	1	11			
2. Abkarry	2,98,898	15	5	2,33,256	4	8				65,642	10	9
3. Salt	6,98,751	9	2	6,12,318	1	8				86,433	7	6
4. Sea Customs	41,865	6	2	60,590	5	6	18,724	15	4			
5. Land do.	82,584	11	8	91,473	15	11	8,889	4	3			
6. Stamps	1,07,643	14	0	1,09,189	7	0	1,545	9	0			
7. Income Tax.....	23,982	8	2	36,081	13	5	12,099	5	3			
Total...	43,49,777	0	1	44,53,424	1	7	2,55,723	3	9	1,52,076	2	3
Net Increase...							1,03,647	1	6			

46. **ABKARRY.**—The large decrease of Rupees 65,642-10-9 is consequent on the farm having been re-sold just before the commencement of the Fusly (owing to the then renter having become a defaulter and been imprisoned for the debt), for a much smaller annual rent than during Fusly 1279.

47. The variations in the collections of the current demand and of arrears of all sources of revenue as compared with those of the preceding year are exhibited in the subjoined abstract Statement:—

Statement B.

Items.	FUSLY 1279.			FUSLY 1280.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>								
1. Permanently settled.....	4,093	6,237	10,330	2,362	7,509	9,871	...	459
2. Jodi on Shrotriem, etc., villages.....	9,623	10,322	19,945	10,342	14,868	25,210	5,265	...
3. Ryotwar	5,66,846	24,28,959	29,95,805	5,17,813	27,45,393	32,63,206	2,67,401	...
4. Miscellaneous items	34,073	30,069	64,142	51,903	34,022	85,925	21,783	...
Total...	6,14,635	24,75,587	30,90,222	5,82,420	28,01,792	33,84,212	2,94,449	459
Net Increase...	...	...	...	...	...	...	2,93,990	...
Abkarry.....	8,176	1,79,368	1,87,544	79,328	1,84,724	2,64,052	76,508	...
Salt.....	...	6,98,752	6,98,752	...	6,12,318	6,12,318	...	86,434
Sea Customs .....	...	41,865	41,865	...	60,590	60,590	18,725	...
Land Customs .....	...	82,584	82,584	...	91,474	91,474	8,890	...
Stamps .....	...	1,07,644	1,07,644	...	1,09,189	1,09,189	1,545	...
Income Tax .....	...	23,103	23,103	335	32,703	33,038	9,935	...
Total...	8,176	11,33,316	11,41,492	79,663	10,90,998	11,70,661	1,15,603	86,434
Grand Total...	6,22,811	36,08,903	42,31,714	6,62,083	38,32,790	45,54,873	4,10,052	86,893
Net Increase...	...	...	...	...	...	...	3,23,159	...

48. **PERMANENTLY SETTLED.**—The decrease of Rs. 459 in the collections under this head is owing to there having been a smaller amount of arrears outstanding at the commencement of the Fusly under review than of the previous Fusly.

49. **JODI ON SHROTRIEM VILLAGES.**—The increase of Rupees 5,265 is attributable to the more punctual realization of the demand and outstanding arrears.

50. **RYOTWAR.**—The large increase of Rupees 2,67,401 in the collections is owing chiefly to the increased demand resulting from the increased cultivation, and to the measures adopted to enforce that demand.

51. **MISCELLANEOUS.**—The increase in the collections under this head is due to the realization of a large amount of the arrears outstanding at the commencement of the Fusly, as well as to the punctual realization of the current demand.

52. **ABKARRY.**—The increase in the collections under this head, even though the annual rental was smaller than that of the previous year, is due to the enforcement of the collection of arrears, and the more punctual payment of his kists by the present renter.

SETTLEMENT REPORT OF

53. SALT.—The following Comparative Statement shows the sums realized by the sale of salt at the different salt stations in the district during the year :—

Divisions.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Mercanum	5,40,651	4,74,377	...	66,274
2. Gundalum	97,035	97,210	145	...
3. Killay	58,139	38,413	...	19,726
Total...	6,95,855	6,10,000	145	86,000
Miscellaneous	2,897	2,318	...	579
Grand Total...	6,98,752	6,12,318	145	86,579
Net Decrease...	...	...	...	86,434

The causes of this decrease are :—

1st.—A falling off in the sales at Chunampett, a sub-station of Mercanum, owing to the badness of the road to it, and the consequent difficulty of getting there, the road being intersected by a deep odai or river which has so deepened that it is dangerous to cross.

2nd.—The preference of merchants for the salt of the pans in the Chingleput District.

3rd.—The absence of all wholesale purchasers, owing to the insufficiency of the per-centage allowed.

4th.—To the insufficiency of the supply at Killay to meet the demand.

5th.—Owing to the enhancement in the selling price.

54. It must be remembered that this falling off in receipts is in spite of the late rise in the selling price of salt, and that consequently the falling off in the quantity of salt sold is very great and requires the most attentive watching. In Fusly 1279 the quantity sold was 4,04,736 Indian maunds, while during the year under report the quantity was only 3,44,565 maunds, or a decrease in the consumption of the district of 60,000 maunds—an amount sufficient to supply the daily wants of nearly a ~~many~~ million of people.

55. I am satisfied that it would be good policy to hold out greater inducements to purchasers to buy salt wholesale. The present margin of 5 per cent. is not enough to induce them to do so if the salt is really carefully measured or weighed before being stored, for if 10 garce and no more are stored in a heap, there is sure at the end of a year to have been some wastage, and if the salt is then sold, the 5 per cent. profit is reduced by so much. Indeed it not unfrequently happens that the loss is greater than the margin allowed for profit, and the wholesale merchant, whom the Government wish to encourage, is actually in a worse position than the retail purchaser. I believe the sales of salt would largely increase if 5 per cent. was deducted from the price to every purchaser of 100 maunds or more at a time, which should be weighed out to him, and that to purchasers of upwards of 1,000 maunds or more at a time, a larger per-centage still should be given, and that they too should have their salt weighed out to them. The gain to Government would, I believe, be great, while to the people it would be the means of giving them more salt, and possibly at a rather lower rate. Retail purchasers would probably cease to frequent the Government pans, because so long as the wholesale merchant was satisfied with the 5 per cent. profit which he got from Government, he could afford to sell his salt at any point in the interior at the same price that it would cost a retail purchaser to bring it there from the pans himself, and if he was content with less than 5 per cent., he could under-sell him.

56. Although there was a slight increase of Rupees 145 in the receipts at Gundalum, the quantity of salt sold there was less by 2,278 maunds than in the previous year.

57. The quantity of salt sold for home and inland consumption and for supply to the French Government are shown in the subjoined table. There was no export by sea :—

Items.	Fusly 1279.	Fusly 1280.	Increase.	Decrease.
	MDS.	MDS.	MDS.	MDS.
1. Home Consumption... ..	2,48,512	2,20,551	...	27,961
2. Inland do.	1,14,856	82,131	...	32,725
3. Supplied to French Government... ..	41,368	41,883	515	...
Total...	4,04,736	3,44,565	515	60,686
Net Decrease...	...	...	...	60,171

58. Statement No. 11 shows the wastage of salt during the Fusly to have been 17,407 maunds, valued at Rupees 5,408, an amount equal to $4\frac{1}{2}$ per cent. of the quantity sold, and I solicit sanction for writing it off in the accounts.

59. The total quantity in store on the 1st July 1870 was 4,02,740 Indian maunds, while the quantity manufactured during the whole of Fusly 1280 was 4,11,241 maunds. The amount sold, including the quantity supplied to the French Government, during the Fusly was 3,44,565 maunds, while the wastage during that period was 17,407 maunds; thus, at the close of the Fusly, the total quantity in hand was 4,52,009 maunds. Between the 1st July last and the 1st instant 3,72,881 maunds have been manufactured, and 1,25,057 maunds have been sold, including supplies to the French Government, and 6,224 maunds lost by wastage, leaving an actual stock in hand on the 1st instant of 6,93,609 maunds as detailed below :—

	MDS.
Stock on hand on 1st July 1870... ..	4,02,740
Quantity manufactured during the whole of Fusly 1280, that is up to 1st July 1871	4,11,241
	<u>8,13,981</u>
	8,13,981

Deduct

Quantity sold including that supplied to French Government between 1st July 1870 and 1st July 1871	3,44,565
Wastage	<u>17,407</u>
	3,61,972
	<u>4,52,009</u>

Add

Quantity manufactured between 1st July 1871 and 1st October 1871... ..	3,72,881
Less quantity sold to French Government... ..	44,573
To others	80,484
Wastage... ..	<u>6,224</u>
	1,31,281
	<u>2,41,600</u>
Total...	6,93,609

Sanction is requested to write off the two amounts of wastage of maunds 17,407 and maunds 6,224 from the accounts.

60. **SEA CUSTOMS.**—The increase under this head of Rupees 18,725 is due to large exports of paddy to Ceylon from Porto-Novo.

61. **LAND CUSTOMS.**—The increase in the collections on the frontier is attributable to increased imports and efficiency in the Sayer Department.

62. **STAMPS.**—Under this head a small increase of Rupees 1,545 is due to the large amount of penalties levied during the year.

* Rupees 9,935.

63. **INCOME TAX.**—The increased receipts from this tax* are due to the enhancement of the rate at which it was imposed.

64. **DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE—Statement No. 7.**—Out of the entire demand of Rs. 44,53,424-1-7, the sum of Rs. 38,92,790-10-10 was collected within the year, leaving a balance of Rupees 5,60,633-6-9, which was further reduced to Rupees 1,68,215-6-11 up to the 30th ultimo. Of this amount Rupees 1,67,040-12-6 is balance of Land Revenue, and the remainder Rupees 1,174-10-5 Income Tax.

65. **DEMAND, COLLECTION, AND BALANCE OF ARREARS.**—The total arrears outstanding on the 1st July 1870 amounted to Rupees 7,90,550-9-5, of which Rupees 6,62,083-0-1 were collected before the 1st July 1871, on which date there remained Rupees 1,20,980-12-8 still outstanding, excluding a sum of Rupees 7,486-12-8 sanctioned to be written off (*vide* Board's Proceedings 12th May 1871, No. 1,968), and since that date the sum of Rupees 11,926-1-2 only have been collected, leaving Rupees 1,09,054-11-6 still outstanding on the 1st instant. This is very discreditable, but is distinctly traceable to the apathy and inefficiency of the village officers in the first place, and the want of proper supervision by the Tahsildars. It will be necessary to put the Arrears Recovery Act in force rigorously, and I propose to direct the divisional officers to appoint batta Ameens themselves for the purpose, and personally to interest themselves in the collection of these arrears where recoverable.

66. Statement No. 8 exhibits the details of these accumulated arrears embracing a period of eight years from Fusly 1272 to 1279. Of the whole amount of Rupees 1,09,054-11-6, Rupees 96,810-12-4 are reported to be recoverable, and Rupees 12,243-15-2 irrecoverable, by reason of the impossibility of realizing the arrears, or because entered twice over in the accounts of separate villages, or because they form the assessment of certain lands in the Chedambaram Taluq which the Talukdars of certain villages are allowed to enjoy, which are treated annually as an arrear, and written off under the orders of the Board.

67. Of the Rupees 96,810-12-4 said to be recoverable, Rupees 34,900-14-3 are due by the late Abkarry Contractor for Fusly 1279, one of whose sureties lodged Government paper to the extent of Rupees 7,500 as security for him, and as this man died a short time ago, his widow was called on to pay up the amount of the Promissory Notes, and warned that in default they would be sold. She replied to the notice by a petition for time to take out a certificate of heirship from the Civil Court for which she had applied, and probably one or two months will pass before her application is disposed of.

68. Of the irrecoverable arrears of Rupees 12,243-15-2, the following Statement shows the amount due for each year since Fusly 1272 :—

	RS.	A.	P.
Fusly 1272...	73	3	5
„ 1273...	159	12	0
„ 1274...	182	13	10
„ 1275...	204	14	8
„ 1276...	419	3	4
„ 1277...	282	8	7
„ 1278...	574	2	11
„ 1279...	10,347	2	8
Total...	12,243	15	2

Of this total, Rupees 322-5-4 is recommended to be struck off, because entered in the accounts of two villages, having been already collected in one of them.

	RS.	A.	P.
As irrecoverable even after property was sold	2,067	15	3
As annually remitted on account of certain Shrotriem land taken up for public purposes	19	8	4
As annually remitted on account of Taliaries' emoluments in the Chedambaram Taluq... ..	2,396	13	1
As loss of revenue in Checkadi Jaghire consequent on Mr. Reade's settlement—ordered to be written off by the Board in their Proceedings No. 3,430, dated 14th August 1871... ..	7,152	2	6
As remissions on appeal after Jummahbundy and suspended collections.	280	2	3
As Sevojammah assessed on a piece of land in the bed of a tank for which there was no puttah, and of which the cultivator had absconded	5	0	5

In the Chedambaram Taluq accounts Mr. Reade had ordered the sum of Rupees 1,589-12-10 to be entered as irrecoverable, of which the Board have cancelled the order relating to Rupees 656-0-3 in the village of Alamalamungapuram (see Board's Proceedings of the 2nd September 1871, No. 3,789), and I have directed the whole of the rest, with the exception of Rupees 100-9-1, to be retained as recoverable, pending further inquiry and efforts to realize the amount; and in the Cuddalore Taluq Mr. Reade also directed Rupees 4,079-4-3 to be entered as irrecoverable, and the whole of this sum, with the exception of Rupees 86-13-4, I have directed to be retained as recoverable, pending further inquiry. These two sums of Rupees 100-9-1 and Rupees 86-13-4 are included in the sum of Rupees 12,243-15-2.

69. The extent to which coercive measures were adopted in the collection of the revenue during the year is shown in the subjoined Comparative Statement :—

		Value of property attached.	Value of property actually sold.
		RS.	RS.
Fusly 1279...	{ Personal property... ..	40,459	1,774
	{ Real do.	12,542	4,746
	Total...	53,001	6,520
„ 1280 ...	{ Personal property... ..	70,185	8,271
	{ Real do.	13,773	3,496
	Total...	83,958	11,767
	Net Increase...	30,957	5,247

The amount collected on account of batta to process servers was, in Fusly 1279, Rupees 15,998-15-10, and in Fusly 1280, Rupees 11,176-3-3, showing a decrease of Rupees 4,822-12-7. Of the amount collected, the whole, except Rupees 50, has been disbursed.

70. *Statement No. 9.*—The gross collections amounted to Rupees 45,54,873-10-11, and the disbursements to Rupees 3,00,816-11-0, leaving a surplus of Rupees 42,54,056-15-11. The per-centage of charges has consequently been $6\frac{1}{2}$ per cent.

SETTLEMENT REPORT OF

71. The various items of charge showing increase and decrease under each head are given in the following table. I confine my explanations only to those items under which important differences appear :—

No.	Items.	Fusly 1279.		Fusly 1280.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
<i>Land Revenue.</i>									
1	Refund of Revenue ...	572	3 9	861	10 2	289	6 5	...	...
2	Salary of Collectors etc....	78,463	7 3	71,291	5 8	...	...	7,172	1 7
3	Tent allowance and house-rent ...	4,770	6 1	4,311	14 11	...	...	458	7 2
4	Huzur and Taluq Establishment ...	1,12,842	13 1	1,13,886	4 9	1,043	4 7 8	...	...
5	Saderward... ..	1,847	0 0	2,342	4 10	495	4 10	...	...
6	Medical charges... ..	1,778	11 8	2,234	15 2	456	3 6	...	...
7	Contingencies	15,499	4 9	18,654	3 0	3,154	14 3	...	...
<i>Abkarry.</i>									
8	Contingencies	140	0 0	71	13 0	...	...	68	3 0
9	Income Tax Establishment	535	5 4	795	13 4	260	8 0	...	...
10	Do. Refund ... ..	...	...	717	15 6	717	15 6	...	...
<i>Sea Customs.</i>									
11	Salary of Establishment... ..	3,059	3 10	3,049	7 1	...	...	9	12 9
12	Saderward... ..	28	14 7	32	14 1	3	15 6	...	...
13	Contingencies	35	1 10	1	10 6	...	...	33	7 4
14	Drawback and other refund	180	9 1	2,940	15 9	2,760	6 8	...	...
<i>Land Customs.</i>									
15	Establishment	3,863	0 10	5,815	8 1	1,952	7 3	...	...
16	Saderward... ..	151	2 0	148	2 6	...	...	2	15 6
17	Contingencies	79	2 6	362	7 6	283	5 0	...	...
<i>Salt.</i>									
18	Salary of the Deputy Collector	5,000	0 0	1,325	0 6	...	...	1,675	...
19	Establishment	10,628	15 0	11,015	8 11	386	9 11	...	...
20	Saderward... ..	115	10 0	137	1 1	21	7 1	...	...
21	Travelling allowance and batta... ..	583	6 0	734	13 0	151	7 1	...	...
22	Manufacturer's share.	48,381	5 5	43,262	9 0	...	...	5,118	12 5
23	Charge for conveying and storing salt ...	1,688	9 11	1,060	13 10	...	...	627	12 1
24	Export and Import charges	5,741	2 0	5,523	8 8	...	...	217	...
25	Contingencies	75	3 11	234	9 2	159	5 3	...	...
26	Petty construction and repairs ... ..	...	...	5,966	1 8	5,966	1 8	...	...
<i>Stamps.</i>									
27	Commission to Stamp Vendors and discount on sale of stamps ...	3,750	14 1	3,408	4 2	...	...	342	9 11
28	Contingencies	126	14 0	118	13 8	...	...	8	0 4
29	Refunds of Stamp duty.	1,623	0 0	510	2 0	...	...	1,112	14 0
30	Do. of License Tax.	340	12 8	...	...	...	...	340	12 8
Total...		2,99,902	3 7	3,00,816	11 0	18,102	13 6	17,188	6 1
Net Increase...		...	...	...	...	914	7 5	...	...

72. ITEM No. 2, SALARY OF COLLECTORS.—The large decrease under this head is due to the non-disbursement during the year of the salaries due to Mr. Lister and Mr. Roberts while absent on leave between July and November 1870, and March and June 1871, respectively.

• ITEM No. 4, HUZUR AND TALUQ ESTABLISHMENT.—The increase of Rupees 1,043-7-8 under this head is owing to the disbursement this year of the arrears of salaries due to Tahsildars and others for the previous year, and to increased payments on account of deputation allowances.

ITEM No. 7, CONTINGENCIES.—The increase under this head is owing to the debit of the full year's expenditure on account of batta Ameens, while, during the previous year, nine months' expenditure on this account was debited to the head of Local Fund, and only three months' expenditure to Contingencies.

ITEM No. 10, INCOME TAX REFUND.—The increase of refunds to the extent of Rs. 717-15 6 is owing to the larger number of appeals decided in favour of appellants.

• ITEM No. 14, DRAWBACK AND OTHER REFUNDS UNDER SEA CUSTOMS.—The large amount of Rupees 2,760-6-8 increase under this head is due to the refund of duty to the extent of Rupees 2,542-9-4 on imported betel-nuts, owing to the reduction in the import duty by G. O. G. of the 30th June 1870, published in *Fort Saint George Gazette* of the 19th July 1870, page 901.

ITEM No. 15, LAND CUSTOM ESTABLISHMENT.—The increase under this head is owing to the increase of salaries of the Sayer Establishment under the orders of Government dated 8th July 1870, No. 1,011.

• ITEM No. 18, SALARY OF SALT DEPUTY COLLECTOR.—The decrease under this head is owing to there being no permanent incumbent at present, the Officer in charge of the Department being only officiating.

ITEMS Nos. 22 and 23, MANUFACTURER'S SHARE AND CHARGES FOR CONVEYING AND STORING SALT.—The decrease under these two heads is owing to the falling off in the manufacture.

ITEM No. 26, PETTY CONSTRUCTION AND REPAIRS.—Owing to an oversight last year, the actual charges incurred under this head, which were Rupees 4,383-12-5, were omitted from this Statement, so that the charges of this year, although appearing in this account as an increase of Rupees 5,966-1-8, are really only Rupees 1,582-5-3 in excess of those of the previous year, and are due to an increased Budget allotment having been sanctioned.

ITEM No. 29, REFUND OF STAMP DUTY.—The decrease of Rupees 1,112-14-0 is due to alterations in the rules relating to refunds of stamps under the Court Fees Act.

colum. 73. KEEPING OF VILLAGE AND TALUQ ACCOUNTS ACCORDING TO THE MANUAL.—I have personally had little opportunity for forming an opinion on this subject; but there is, I fear, little doubt that the accounts are not generally correctly kept in the taluqs and villages according to the Manual Forms.

• 74. REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—This Register is kept up. The total extent of lands acquired by public servants of this district during the year in this and other districts amounts to 1,550 Acres, assessed at Rupees 5,355. The total extent of land held by them last year is reported in the Settlement Report of that year as only amounting to 610½ Acres, assessed at Rupees 1,635-15-4. From this I am inclined to think that many officers did not report the lands they then held till this year.

75. CONDUCT OF PUBLIC SERVANTS.—The Acting Sub-Collector Mr. Sharp, and Mr. Lister, the Head Assistant, have both co-operated with me with cordiality. The latter officer left the district on promotion not long ago, and the former is just about to go away on furlough, so that although I shall then only have been in charge of the district for five months, I expect to be the longest resident in it of all the Covenanted Officers by the end of this month. For a month I had Mr. Atkinson as my Assistant, and after an interval Mr. Kough for about the same time, when he too left the district. Both officers were most willing to do all they could to aid me. I feel the want of an Assistant very much, for the work of the Collector's and Special Agent's offices alone is quite enough to employ all my time, and in the absence of an Assistant, I am often compelled to take up Magisterial work, which throws me back very much.

SETTLEMENT REPORT OF

The Treasury Deputy Collector has been of the greatest assistance to me in preparing the Local Fund Budgets, and has discharged his ordinary duties with punctuality and despatch.

The General Duties Deputy Collector, whom I knew before in Malabar, has maintained the high character which he then bore and I have found him of great assistance, and a thoroughly trustworthy and energetic officer.

I have also had an opportunity of becoming acquainted with the energy of Mr. Freer, the Salt Deputy Collector, whom I hope to see soon confirmed in his present appointment.

The Huzur Serishtadar I have found to be a very pains-taking and conscientious officer. In connection with the census and the preparation of the Statistical Return, which the Board were pleased to notice favourably, his labours were unceasing, and I can certify to the great pains at which he has been to get the Jummahbundy accounts accurately prepared. *Indeed, it is to his anxiety on this account, which entailed constant references to the taluqs owing to the mistakes in the accounts first sent in, that the present report has been so long delayed.

Of the eight Tahsildars of the district when I joined, one has retired on an invalid pension, and two are now under suspension. Two of the others, viz., the Tahsildars of Kullacurchi and Virdachellum, have been reported to me by the Sub-Collector as inefficient. The Tahsildar of Trikalore,* at present in charge of the Cuddalore Taluq, is the one whose work I have had the best opportunities of observing, and I have found him an energetic officer; while I have not had much reason to complain of the Tahsildars of Tindevanum or Chedambaram.

* C. Vencataramiah.

Cuddalore,
13th October 1871.

(Signed) J. H. GARSTIN,
Collector.

SUB-COLLECTORATE.

I HAVE the honour to report on the Revenue Settlement of the Taluqs comprising the Sub-division for Fusly 1280, and to submit the usual statements and their enclosures in the forms prescribed by the Board of Revenue under date the 14th August 1866, No. 787.

2. My predecessor, Mr. P. L. Roberts, settled 146 villages of the Virdachellum Taluq at Virdachellum, and I conducted the settlement of the remaining 157 villages of that taluq and Kullakurchi at the stations noted in the margin; the settlement of the Chidambaram Taluq having been undertaken by the late Collector,
- | | | |
|-------------------|---|---------------------|
| Virdachellum..... | } | Virdachellum Taluq. |
| Tittagudi..... | } | |
| Chinna Salem..... | } | |
| Tiagadrug | } | Kullakurchi do. |
| Kullakurchi | } | |

Mr. Reade. The settlement of the three taluqs occupied two months and five days as shown in column 9 of the Statement No. 1. The total number of puttahs distributed was 1,08,920, which is an increase over the number distributed in Fusly 1279 by 38,084 puttahs; but this increase is attributable chiefly to the addition of Kullakurchi Taluq to the Sub-division in the Fusly under

The number of fresh puttahs entered in column 4, viz., 3,974, is inclusive of the Kullakurchi Taluq, and therefore shows an increase of 3,011 puttahs; but in Virdachellum there is a decrease of 94 puttahs under this head. This was owing to a limited application for fresh puttahs in substitution of old ones, and to several separate puttahs standing in the name of one ryot in the same village being thrown into one, and also in a measure to an increase in the number of relinquishments of entire puttahs.

3. No alteration was made in the number or tenure of villages, except the addition of the Kullakurchi Taluq* to the Sub-division under orders from Government, dated 23rd April 1870, No. 560.

* 312 Villages.

4. The prices of the principal food grains in Fusly 1280 fell considerably below those of Fusly 1279, and also below the average prices for the past ten years, as will be seen from columns 2, 3, and 4 of the Comparative Abstract annexed to Statement No. 2. This was the result of the very favourable season.

5. The Ryots' holdings at the commencement of the Fusly, and the subsequent alteration, and the extent since taken up for cultivation, are shown in Statement No. 3, and subjoined is a

Comparative Abstract exhibiting increase or decrease under each item as compared with the result of Fusly 1279:—

Items.	FUSLY 1279.				FUSLY 1280.				INCREASE.				DECREASE.			
	Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.	
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Royts' holdings	4,52,120	12,87,995	9	9	4,60,294	13,05,481	8	2	8,174	17,485	14	5	...	...	...	...
<i>Deduct</i>																
Land resigned	25,392	49,723	1	0	26,951	55,114	10	8	1,559	5,391	9	8	...	...	...	...
Do. transferred	1,676	7,793	0	2	2,228	9,624	2	10	552	1,831	2	8	...	...	...	...
Do. become useless or appropriated to some public purposes... ..	237	542	7	4	722	1,922	10	10	485	1,380	3	6	...	...	...	...
Total...	27,305	58,058	8	6	29,901	66,661	8	4	2,596	8,602	15	10	...	...	...	...
Remainder... ..	4,24,815	12,29,937	1	3	4,30,393	12,38,819	15	10	5,578	8,882	14	7	...	...	...	...
<i>Add.</i>																
Land taken on Durkhast	33,735	67,501	1	2	34,948	68,818	8	9	1,213	1,317	7	7	...	...	...	...
Do. obtained by transfer... ..	1,744	7,849	11	9	2,219	9,906	11	4	475	2,056	15	7	...	...	...	...
Total...	35,479	75,350	12	11	37,167	78,725	4	1	1,688	3,374	7	2	...	...	...	...
Total holdings	4,60,294	13,05,287	14	2	4,67,560	13,17,545	3	11	7,266	12,257	5	9	...	...	...	...
Deduct waste remitted	672	3,632	7	1	824	2,600	11	8	152	...	...	...	...	1,031	11	5
Remainder...	4,59,622	13,01,655	7	1	4,66,736	13,14,944	8	3	7,114	13,289	1	2	...	...	...	...
Actual cultivation	4,31,524	12,40,989	0	0	4,38,595	12,55,227	10	0	7,071	14,238	0	0	...	...	...	...
Waste charged	28,098	30,666	7	1	28,141	59,716	14	3	43	...	...	...	...	949	8	10

The above Abstract comprises the three taluqs, and shows that the total holding at the com-

	ACRES.	RS.	A.	P.
Land relinquished	26,951	55,114	10	8
Land transferred from one head to another	2,228	9,624	2	10
Land sold for arrears of revenue, but purchased by Government.	408	883	5	10
Land become useless and set aside for public purposes	314	1,039	5	0
Total...	29,901	66,661	8	4

mencement of Fusly 1280 was Acres 4,60,294, assessed at Rupees 13,05,481-8-2, from which lands under the heads noted in the margin were deducted, and to the remainder lands taken up afresh were added, and the total holding at the close of the Fusly is found to be Acres 4,67,560, bearing an assessment of Rupees 13,17,545-3-11, as particularized in columns 31 and 32 of Statement No. 3. To this last amount Fasuljasti, Tirwajasti, and Road Cess, amounting to Rupees 1,25,183-4-11, must be added—*Vide* columns 49, 51, and 52 of the 3rd Statement, and an increase is observable under each of these three items as compared with the results of last Fusly.

	Fasuljasti.			Tirwajasti.			Road Cess.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Virdachellam ...	1,903	10	11	8,891	8	0	13,555	6	10
Chidambaram ...	9,315	14	8	39,720	10	10	22,728	8	8
Kullakurchi	5,514	3	10	10,793	3	3	12,761	1	11
Total ..	16,733	13	5	59,404	6	1	49,045	1	5

	Fasuljasti.			Tirwajasti.			Road Cess.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1279 ...	15,626	15	9	51,366	0	11	47,627	1	11
„ 1280 ...	16,733	13	5	59,404	6	1	49,045	1	5
Increase...	1,106	13	8	8,038	5	2	1,417	15	6

6. The increase under these heads, and under “Land taken on durkhast” and the “Actual cultivation,” is due to the favourable character of the season, which will be noticed hereafter. Under the head “Waste remitted” there is an increase of 152 Acres over the extent remitted in Fusly 1279.

7. Under the head “Waste charged” there has been a decrease of Rupees 949-8-10 in spite of a trifling extent of 43 Acres found under “Increase.” Under the head “Land transferred,” and “Land obtained by transfer,” there is a difference of 9 Acres observable. This is an extent sold for arrear of revenue, but not re-transferred pending the Collector’s sanction and certificate, but as the land is since cultivated it is charged under Sevoy Jamah.

8. The state of the cultivation of specially valuable products as compared with the Fusly 1279 is entered in the annexed Memorandum, as taken from Enclosure B. in Statement No. 3:—

Products.	FUSLY 1279.		FUSLY 1280.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	1,176	5,251	1,595	9,931	419	4,680	...	...
Cotton ...	42,315	50,151	41,022	51,225	...	1,074	1,293	...
Indigo ...	4,373	10,056	10,226	25,629	5,853	15,573	...	...