

Item No. 17.—The increase of Rupees 1,472-14-7 is due to certain Inams in the Chendragherry Taluq having been attached for non-appearance of the Inamdars for settlement.

Items Nos. 18 and 19.—The decrease under these heads is owing to reduction in the extent of cultivation in the taluqs of Vellore and Poloor.

Item No. 20.—The decrease is the result of the settlement of a boundary dispute in the Chendragherry Taluq.

Item No. 21 calls for no remark.

Item No. 29.—The increase under this head is owing to a large number of trees having been rented this year.

Item No. 31.—The decrease is the result of damages caused by the cyclone.

Item No. 40.—The increase of Rupees 58-0-3 is owing to the large number of sales of attached property conducted this year.

Item No. 41.—The variation under this head is due to the transfer of the Bungari Polliem to its proprietor, and the management of Arnee estate having been assumed only in the month of February 1872 no commission will be charged according to the Court of Wards' Circular, No. 6, 104, dated 12th September 1862.

Item No. 43.—The large increase is owing chiefly to the fines inflicted by the Sub-Collector upon village officers for their alleged omission to send Durkhast Memorandum as reported by the Wandewash Tahsildar. There are grounds to question the equity of these fines in several cases, and on this point I beg to refer the Board to my letter, No. 384, dated 1st August 1872.

There was also some increase under this head in the Chittoor Taluq where the village officers were fined for neglect to collect arrears of revenue by the Settlement and Divisional Officers.

Item No. 44.—The decrease is owing to certain village offices having been filled up within the Fasil.

Item No. 45.—The decrease is owing to greater care exercised in collecting according to the demand.

Item No. 46.—The increase is owing to the enforcement of orders in respect to the collection of water-tax charged chiefly in the Taluqs of Chittoor, Chendragherry, and Vellore.

Item No. 47 is a permanent charge requiring no notice.

Other items.—The decrease of Rupees 448-13-1 is chiefly due to the limited sales of puttass and Kachayets.

In Enclosure A. to Statement No. 5 the particulars under irrigated and not irrigated are given approximately. These figures will, however, be given with greater accuracy in the next year's return. The object of the form prescribed by the Board, and the mode of its preparation, was considerably misunderstood in some of the taluqs, and as there is at present no time to rectify the figures, which can only be done by reference to the taluqs, I send the Enclosure A. for what it is worth, and assure the Board that more accurate account will be rendered next year. As regards No. 1 item in this return I regret that owing to the very late date on which the Board's instruction under this head, conveyed in their Proceedings, dated 29th August 1872, No. 1,705, was received no arrangement could be made for giving the particulars of wet and dry for the sundry Inams.

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22. **SUNDRY SOURCES OF REVENUE.**—The results for this year under the several items of this head are compared with those of last year in the subjoined abstract statement :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	3,24,784	3,04,124	.....	20,660
Miscellaneous	713	456	.....	257
Total...	3,25,497	3,04,580	.....	20,917
License-tax	2,246	272	.....	1,974
Miscellaneous ... ..	.....	.....	.....	.....
Total...	2,246	272	.....	1,974
Income-tax	92,141	22,544	.....	69,597
Miscellaneous	169	1,044	875	.....
Total...	92,310	23,588	875	69,597
Stamps... ..	1,27,983	1,40,709	12,726	.....
Miscellaneous	1,512	2,595	1,083	.....
Total...	1,29,495	1,43,304	13,809	.....
Grand Total..	5,49,548	4,71,714	14,684	92,488

23. *Abkari.*—The large decrease of Rupees 20,660 under this head is owing to change of renters necessitated by the mismanagement of the farm, and the embarrassed circumstances of the former renters of the Sub-division already noticed in the last year's report.

24. *License-tax.*—The difference under this head is due to the increased collection of last year.

25. *Income-tax.*—The large decrease of Rupees 69,597 is owing to the operation of Act No. XII. of 1871 under which the rate of tax, as well as the number of rate-payers, was reduced.

26. *Stamps.*—The increase of Rupees 12,726 under this head is due to the operation of the Court Fees Act under which nearly all the Revenue petitions are subject to Stamp duty, and to the heavy duty levied upon suits under Regulation VI. of 1831, which was reduced on receipt of the Notifications of the India Government, dated 31st January 1872, and probably also to the increase of litigation generally which was naturally to be expected after the abundant harvest of the preceding year.

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

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	5,05,031	5,01,036	.....	3,995
Not permanently settled—				
Quit-rent on Shrotriem and entire villages...	23,836	23,790	.....	46
Ryotwar	18,59,058	18,54,993	.....	4,065
Miscellaneous items	1,50,713	1,27,939	.....	22,774
Total...	25,38,638	25,07,758	.....	30,880
Abkari	3,25,497	3,04,580	.....	20,917
License-tax... ..	2,246	272	.....	1,974
Income-tax... ..	92,310	23,588	.....	68,722
Stamps	1,29,495	1,43,304	13,809	.....
Total...	30,88,186	29,79,502	13,809	1,22,493

28. *Permanently settled.*—The decrease under this head is, as specified in the margin, chiefly owing to the reduction of Rs. 4,000 from the peishcush of the Arnee Jaghire according to Government Order, dated 13th February 1872, No. 280, and to the addition of Taram assessment upon resumed* Inams in the Kalloor and Gudipati Polliems made according to the terms of the orders conveyed in the Board's Proceedings, dated 20th April 1871, No. 1,635.

	RS.	A.	P.
As per last year's Statement...	5,05,031	3	4
Deduct Peishcush	4,000	0	0
Difference...	5,01,031	3	4
Add Taram assessment—			
Gudipati		3	4 10
Kalloor		1	6 5
Total...	5,01,035	14	7

* Inam Commissioner's Proceedings, dated 31st August 1871, No. 628.

29. *Quit-rent on Shrotriem and entire Villages.*—The decrease of Rupees 46-8-9 refers to the Chittoor Taluq as particularized in the margin. Rupees 43-8-9 is due to the reduction in the extent of cultivation in the village of Kaligiri, while the balance of Rupees 3, referring to the village of Vidiyasankarapuram, is the Jodi payable on certain sundry Inams. It was hitherto included in this statement, and was now transferred to Miscellaneous Statement No. 5, Item No. 1.

	RS.	A.	P.
Beriz as per last year...	23,836	8	5
Do. current.....	23,789	15	8
Difference...	46	8	9

30. *Ryotwar.*—The decrease of Rupees 4,065 is due to the unfavourable season of the year, and was already noticed in paragraph 7 of this report.

31. *Miscellaneous.*—The same remark applies to the decrease under this head, which was noticed in paragraphs 7 and 21 of this report.

32. *Abkari, License-tax, Income-tax, and Stamps.*—The causes for the variations under these items are explained from paragraphs 23 to 26 when speaking of sundry sources of revenue. The Board will thus observe that the decrease noticed in the above paragraphs has resulted in reducing the entire beriz of this year under all sources by Rupees 1,08,684.

33. In spite of the several disadvantages experienced in this year by the agricultural classes the revenue demand of the year will still bear a very favourable comparison with the average of the preceding ten years, although compared to the revenue of last year (an exceptionally good one), it shows a net difference of Rupees 1,08,684 as already observed.

34. The subjoined abstract statement gives in one comparative view the receipts under all sources of revenue in this and in the preceding Faslis:—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>								
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	1,46,786	3,65,266	5,12,052	1,39,762	3,48,679	4,88,441	...	23,611
Jodi on Shrotriem, etc., villages ...	12,891	13,014	25,905	9,771	19,483	29,254	3,349	...
Ryotwar revenue ...	7,39,718	12,43,747	19,83,465	5,91,226	16,25,320	22,16,546	2,33,081	...
Miscellaneous ...	1,51,748	55,130	2,06,878	87,365	58,807	1,46,172	...	60,706
Total...	10,51,143	16,77,157	27,28,300	8,28,124	20,52,289	28,80,413	2,36,430	84,317
Abkari ...	26,780	2,56,104	2,82,884	51,018	2,79,374	3,30,392	47,508	...
License-tax ...	...	2,246	2,246	...	272	272	...	1,974
Income-tax ...	1,440	85,942	87,382	4,839	22,754	27,593	...	59,789
Stamps ...	...	1,29,495	1,29,495	...	1,43,304	1,43,304	13,809	...
Total...	10,79,363	21,50,944	32,30,307	8,83,981	24,97,993	33,81,974	2,97,747	1,46,080

35. **LAND REVENUE—Permanently settled.**—It will be seen that the collection has improved very satisfactorily. The balance under this head at the end of the current Fasli, after deducting the subsequent collections, is Rupees 32,354 against Rupees 92,686 for last year. Again, under arrears there was a balance of Rupees 5,592 this year, while there was Rs. 5,589 last year, showing a difference of only Rupees 3 in favour of last year. But, as will be presently

	RS.	A.	P.
Punganur.....	5,517	15	4
Kangundi.....	66	9	8
Total...	5,584	24	12

explained, a very large portion of this arrear is irrecoverable as shown in the margin. Rupees 5,517-15-4 represent the amount of quit-rent

erroneously added to the peishcush of the Punganur Zemindar, and which is included in the amount ordered to be written off in the Board's Official Memorandum, dated 3rd instant, No. 1,147; while Rupees 66-9-8 relate to the Kangundi Zemindari. This amount is the quit-rent fixed by the Inam Commissioner upon the village of Bungarunatham, and was by mistake entered under the head of Quit-rent payable to Government in the Inam Register; but it was subsequently pointed out by the Commissioner in his Official Memorandum, No. 231, dated 24th March 1871, that the amount is payable to the Zemindar. The amount which, under the Commissioner's first settlement, was included in the Zemindar's peishcush must now be treated as "Irrecoverable," so that the actual balance under arrear is only Rupees 7-11-2, and the total of arrear and current is only Rupees 32,362-1-0 to be collected at the end of August 1872. The net decrease of Rupees 23,611 in the collections of this year is chiefly due to the neglect of the Karvetinugger Zemindar to pay his peishcush. He has, however, since paid up a large portion of his arrear.

36. *Jodi on Shrotriem, etc., Villages*—RYOTWAR.—The increase in the collection of these items is due to the vigorous measures adopted for the collection of Government dues.

37. *Miscellaneous.*—The collection under this head bears a very favourable comparison with those of the past year. On a consideration of the results of collections under all heads of Land Revenue the following gratifying result is observable.

38. The year began with a current demand of Rupees 25,07,757, and closed with a balance of Rupees 4,55,469. Deducting from this the subsequent collection of Rupees 3,05,404 up to the end of August last we have a balance of only Rupees 1,50,065 against Rupees 5,35,519 for last year, which, however, commenced with a beriz of Rupees 25,38,639 showing a difference in its favour of Rupees 30,882. Then again the current year began with an arrear up to Fasli 1280 of Rupees 9,88,868, and closed with a balance of Rupees 1,33,967, which was further reduced to Rupees 1,25,106 by subsequent collections against Rupees 1,23,797 for last year which commenced with a beriz under this head of Rupees 12,00,338, so that we find that the district is steadily improving in the matter of collection of the Government revenue. A further collection was also made in this month, but does not require special notice.

39. *Abkari.*—The large increase of Rupees 47,508 is due to the punctual payment of kists by the last renter of the Sub-division. This result, however, is but nominal as it is brought into comparison with the previous year in which the late renters of the Sub-division completely broke down.

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40. *License-tax, Income-tax, and Stamps.*—The variation in the collection under these several heads are explained by the reasons given for the difference in the beriz set forth at length under Sundry sources of Revenue in paragraphs 24 to 26 of this report.

41. In Statement No. 8 the collections on account of arrears of all sources of revenue are particularized. It will be seen that out of a total outstanding balance of Rupees 9,88,868 at the beginning of the year only Rupees 1,33,967 were left uncollected on the 30th June 1872. Of this Rupees 24,680-4-10 is irrecoverable as shown in Enclosure A. which accompanies this Report, and in the subjoined statement abstracted from No. 8 for convenience of reference:—

Items.	Faslis.	Balance standing at the beginning of Fasli 1282.	Amount collected up to 31st August.	Balance.	PARTICULARS OF COLUMN 5.		
					Recoverable.	Doubtful.	Irrecoverable, recommended for remission.
1	2	3	4	5	6	7	8
		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	4 9 8	.....	66 9 8
	1280...	3 1 6	.....	3 1 6	3 1 6	.....	.....
	Total...	5,592 4 2	.....	5,592 4 2	7 11 2	.....	5,584 9 0
Godi on Stro-trem.	1274...	7 12 3	.....	7 12 3	7 12 3	.....	.....
	1275...	23 8 6	.....	23 8 6	23 8 6	.....	.....
	1276...	14 9 0	.....	14 9 0	14 9 0	.....	.....
	1277...	180 7 0	1 14 11	178 8 1	178 8 1	.....	.....
	1278...	794 2 8	.....	794 2 8	794 2 8	.....	.....
Ryotwar.	1279...	1,145 7 1	.....	1,145 7 1	1,145 7 1	.....	.....
	1280...	1,445 11 6	44 10 5	1,401 1 1	1,401 1 1	.....	.....
	Total...	3,611 10 0	46 9 4	3,565 0 8	3,565 0 8	.....	.....
	1274...	326 8 11	0 15 3	325 9 8	229 12 5	.....	95 13 3
	1275...	3,251 9 11	12 14 10	3,238 11 1	1,518 1 8	288 13 4	1,431 12 1
Miscellaneous.	1276...	3,677 2 4	20 7 1	3,656 11 3	2,398 6 6	173 14 8	1,084 6 1
	1277...	2,582 1 10	183 15 5	2,398 2 5	1,896 14 7	128 5 8	372 14 2
	1278...	10,895 15 7	217 5 2	10,178 10 5	7,034 12 6	2,109 14 2	1,033 15 9
	1279...	14,666 8 0	152 5 1	14,514 2 11	11,654 2 0	721 4 10	2,188 12 1
	1280...	40,384 9 11	2,574 14 6	37,809 11 5	30,088 11 3	1,172 10 10	6,548 5 4
Miscellaneous.	Total...	75,284 8 6	3,162 13 4	72,121 11 2	54,820 12 11	4,594 15 6	12,705 14 9
	1274...	1,453 9 6	91 5 2	1,362 4 4	1,295 1 0	49 15 8	17 3 8
	1275...	3,876 11 5	269 3 11	3,607 7 6	3,189 13 4	377 3 0	40 7 2
	1276...	10,154 9 10	489 5 5	9,665 4 5	4,498 7 8	119 2 5	5,047 10 4
	1277...	1,390 6 3	635 8 6	754 13 9	652 12 4	59 7 0	42 10 5
Grand Total...	1278...	3,588 10 2	568 12 8	3,019 13 6	2,541 12 1	154 6 4	323 11 1
	1279...	8,044 2 11	715 6 8	7,328 12 3	6,337 6 9	659 10 8	331 10 10
	1280...	20,970 8 3	2,881 4 4	18,089 3 11	17,026 3 0	476 9 4	586 7 7
	Total...	49,478 10 4	5,650 14 8	43,827 11 8	35,541 8 2	1,896 6 5	6,389 13 1
	Grand Total...	1,33,967 1 0	8,860 5 4	1,25,106 11 8	93,935 0 11	6,491 5 11	24,680 4 10

In this is comprised the Permanently settled, Ryotwar, and Miscellaneous. The sum of Rupees 5,584-9-0 refers to the Kangundi and Punganur Zemindaries, and nearly Rupees 5,517 of this forms a portion of the amount ordered by the Board in their Official Memorandum, No. 1,147, dated 3rd September 1872, to be entered in the Statement of Irrecoverable balances. The remainder represents the amount referred to in paragraph 35 of this report.

42. Under Ryotwar there are Rupees 12,705-14-9 to be written off the accounts. Of this nearly Rupees 7,874 refer to cases in which putta lands sold on account of revenue were purchased by the Government for want of bidders, and in which there is no means of recovering the arrear. The largest portion of this, or nearly 2,900 Rupees, refers to the Arcot Taluq. Then under Remission granted after Jamabandy for waste and withered crops we have nearly 3,100 Rupees in the Wandewash and other taluqs. The balance under Ryotwar refers to other minor causes.

43. Under the head of Miscellaneous out of a total amount of Rupees 6,390 nearly Rupees 4,950 refer to quit-rents on Kattubadi Inams charged to the Punganur Zemindar in Fasli 1276. This sum was also ordered by the Board in their Official Memorandum, No. 1,147, dated 3rd September 1872, to be entered in the statement of Irrecoverable balances. The balance of Rupees 1,421 refers to the Government Taluqs, and the chief item comprised in this sum is the remission or reduction made on appeal or further inquiry in the prohibitory rates of assessments charged upon defective or wrong information furnished at the Jamabundy.

44. Every possible inquiry was made by the Settlement Officers during the Jamabundy that the several items above set forth are really irrecoverable. I request, therefore, that early orders may be passed for writing off the accounts the total amount of Rupees 24,680-4-10 already adverted to.

45. Enclosure A. in Statement No. 8 shows the extent to which coercive measures were adopted for the realization of arrears of revenue, and the following abstract gives the number of processes issued, the estimated value of property attached, 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...	1,719	74,122	3,43,015	23,067	1,34,886	1,57,953	1,907	1,553	54,322	33,691	56,229	35,244
Sub-division...	1,058	60,244	3,22,693	26,870	2,36,625	2,63,495	5,077	1,838	30,493	38,261	35,570	40,099
Total...	2,777	1,34,366	6,65,708	49,937	3,71,511	4,21,448	6,984	3,391	84,815	71,952	91,799	75,343

46. The Board will observe that in 2,777 villages processes were issued against 1,34,366 ryots for the recovery of an arrear of revenue amounting to Rupees 6,65,708. The estimated value of personal property attached was Rupees 84,815, and that of real property Rupees 6,984; while the amount realized by the sale of the former is Rupees 71,952, and that realized by the sale of the latter Rupees 3,391. This recourse to legal means of realizing the arrear was necessitated by the fall in the prices of grains, and on this account the duty of collecting the Government dues was of more than usual difficulty; but the system adopted in Fasli 1280 so successfully could not be so soon given up without compromising the interests of Government, and the local officers were urged to take every possible care to avoid unnecessary hardship to the ryots.

47. Statement No. 9 gives the particulars of collection and charges under all heads of Revenue. My remarks upon Statement No. 7 render it unnecessary to make any further comments upon receipts shown in this statement. I will, therefore, pass on to the particulars of charges.

48. REFUNDS.—The decrease of Rupees 4,780 is due to the transfer to Road Cess of a sum of Rupees 4,400, which was erroneously credited to Permanently settled, as per order of the Board conveyed in their Proceedings, dated 19th July 1872, No. 4,948.

49. SALARY OF COLLECTORS, ETC.—The increase under this head of Rupees 3,041 is owing to the full salary having been paid to the Collector instead of deputation allowance only as in the previous year.

50. TENT AND HOUSE-RENT ALLOWANCE.—The decrease of Rupees 1,316 is due to the absence of two Assistant Collectors from the district.

51. **HUZUR AND TALUQ ESTABLISHMENT.**—The increase of Rupees 2,169 is owing to the payment of full pay instead of only a moiety to certain native subordinates caused by shorter absence from duty on leave.

52. **SADERWARD.**—The decrease is only nominal, and is owing to the comparison of this year's expenditure with that of last year, when a large quantity of Dufter cloths were purchased.

53. **MEDICAL CHARGES.**—The increase of Rupees 244 is owing to the salary of Hospital Assistants belonging to other districts having been paid during their stay in this district on leave of absence.

54. **CONTINGENCIES.**—The large decrease of Rupees 2,497 is owing to the payment in Fasli 1280 of arrears of batta due to the Taluq establishment in Fasli 1279, and which was with Proceedings of the Board of Revenue, dated 15th October 1869, No. 7,685. held under the orders of the Board noted in the margin.

55. **MISCELLANEOUS.**—The increase of Rupees 10,085 is owing to charges incurred on account of the services of processes and the purchase of Service Postage labels.

56. **INCOME-TAX.**—The decrease of Rupees 331 is owing to the reduction in the Income-tax establishment of some of the taluqs.

57. **CONTINGENCIES.**—The increase of Rupees 140 is owing to the payment of batta to establishments.

58. **STAMPS.**—The increase of Rupees 941 is owing to the payment of discount allowed on the increased sale of Court Fees stamps.

59. **Enclosure B.** gives the particulars of lands acquired by the public servants of the district. There is nothing in the statement calling for notice.

60. **Enclosure C.** gives the particulars of grants of lands under the Tope rules. As observed by Mr. Robinson enterprize in this direction, and the corresponding result, are questions of season.

Description of Topes.	Number of Villages.	Extent in Acres.	Assessment.	Number of Cowles.
Private	12	55.0	RS. A. P. 54 3 3	47
Public	3	1.20	2 7 5	3

From the statement enclosed it will be seen that only 55 Acres under the Private Tope rules, and 1.20 Acres for Charitable topes were granted during the year under report against 127 Acres for the former and 12 Acres for the latter purposes in the last year. I am sanguine that, independent of the liberal concessions granted by the

rules, the people will see more clearly the benefits resulting to them by the plantation of topes when the new halting topes have been fully planted under the supervision of the Revenue Officers, and when they feel the importance which the fuel question and the conservancy of forests are rapidly assuming.

61. **Enclosure D.** exhibits the results of wet lands transferred to Punjab, owing to difficulties

Number of Villages.	Extent.	Nunjah Assessment.	Punjab Assessment.	Difference.
30	ACRES. 119.63	RS. A. P. 609 13 7	RS. A. P. 231 12 1	RS. A. P. 378 1 6

of irrigation or owing to the soil not being fit for wet cultivation. These transfers will possibly undergo further scrutiny when the revision of tank ayacuts is undertaken by the Revenue Settlement Department now at work in the district according to the Proceedings of the Board, dated 10th May 1872, No. 746. But all

precautions have been taken to guard against fraud in transfers in question. The Board will observe that in 30 villages 119.63 Acres of land, bearing an assessment of Rupees 609-13-7, were transferred to their appropriate class in the Punjab rates of the district, causing a loss of Government revenue of Rupees 378-1-6.

62. In the subjoined abstract are compared the results of irrigation under the several important sources for this and past year. The statement also exhibits the proportion which the lands actually cultivated bear to the irrigable ayacut under them :—

Principal sources of Irrigation.	Number of Tanks.	Number of Vil-lages.	TOTAL AYACUT.		CULTIVATION IN THE CURRENT FASLI.		CULTIVATION IN LAST FASLI.		In-crease.	De-crease.
			Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.		
1	2	3	4	5	6	7	8	9	10	11
			ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.	RS.
1. Ponne anicut with subsidiary channel feeding Tanks—										
In Chittoor Taluq ...	12	6	1,010	5,888	722	5,724	730	5,274	450	...
Wallajah do. ...	74	64	12,147	57,774	8,679	52,680	8,469	46,830	5,850	...
Gudiathum do. ...	4	4	598	2,405	436	2,281	378	1,903	378	...
Total...	90	74	13,755	66,067	9,837	60,685	9,577	54,007	6,678	...
2. Palar anicut with channel-feeding Tanks—										
In Wallajah Taluq ...	75	80	17,111	82,218	13,211	79,901	6,543	38,780	41,121	...
Arcot do. ...	80	63	9,182	50,610	8,650	44,970	8,129	44,125	845	...
Total...	155	143	26,293	1,32,828	21,861	1,24,871	14,672	82,905	41,966	...
3. Cheyar anicut with channel-feeding Tanks—										
Wandewash Taluq ...	57	63	5,699	35,065	5,448	33,932	4,132	26,234	7,698	...
4. Kaveripak Tank ...	1	23	5,383	35,294	4,665	29,265	4,655	29,031	234	...
5. Mamandar do. ...	1	19	3,152	21,900	3,134	21,627	2,995	20,808	819	...
6. Cheduperi do. ...	1	11	1,732	11,838	1,647	11,280	1,467	9,930	1,350	...

63. The peculiarity of the season consisted in heavy bursts of rain at long intervals, and on the whole the fall was larger than usual ; the tanks dependent upon the anicuts, therefore, received their full supply, and as a natural result of this there was extended cultivation under all the sources, resulting in an increase of revenue. Thus under the Ponne anicut there was an increase of Rupees 6,678, of which no less than Rupees 5,850 appertain to the Wallajah Taluq, while again in the same taluq there was an additional revenue of Rupees 41,121 obtained under the tanks depending upon the Palar anicut, which has produced an increased revenue of Rupees 845 in the Arcot Taluq.

64. The revenue under the Cheyar anicut rose by Rupees 7,698.

65. The three principal and very large reservoirs noted in the margin each exhibited an increase in the revenues depending upon them.

Kaveripak, Mamandar, and Cheduperi.

The first tank showed an increase of Rupees 234, while under the second and third there was Rupees 819 and Rupees 1,350, respectively. It is gratifying to note that the Mamandar tank in the Arcot Taluq, which was always considered as the worst of all the tanks in that taluq connected by the Palar anicut channels as regards its water-supply, has within the last two years proved its capability to show a gradual increase in its revenue under favourable circumstances. This year the revenue under the tank has approached its estimated maximum, the assessment of the present Fasli being Rupees 21,627, while the ayacut revenue is Rupees 21,900.

66. RUINED TANKS.—The particulars regarding the operation of the ruined Tank rules are shown in the accompanying statement. The result is by no means gratifying.

67. CIVIL SUITS.—As directed by the Board in their Proceedings, dated 19th October 1871, No. 4,434, a statement in the prescribed form, showing the demand, collection, and balance of costs awarded in favour of Government in suits brought against them, is enclosed. It will be seen that out of Rupees 228-12-0 awarded nearly two-thirds, or Rupees 177-10-0 have already been recovered in two suits and credited in the accounts, while Rupees 35-3-0 was reported by the Vakeel to have been recovered. He has already been ordered to remit it to the Treasury without delay. There is thus left Rupees 15-15-0, which has not yet been recovered. Application for its recovery has already been made.

68. TALUQ AND VILLAGE ACCOUNTS.—The taluq and village accounts have improved, although I think that there is still room for improvement. The short-comings in the village accounts is chiefly due to want of supervision, which is the natural consequence of the present reduced taluq

establishments. If the Board's proposals, to improve the position and increase the number of Revenue Inspectors, set forth in their Proceedings, dated 12th August last, No. 1,565, be carried out we may expect to see speedy changes for the better in the keeping of the village accounts.

69. **QUINQUENNIAL RETURNS.**—As directed by the Board in their Official Memorandum, No. 120, dated 22nd January 1872, the six statements, prepared in accordance with the forms newly prescribed, are enclosed.

70. Statement A. gives the particulars regarding the area and tenure of villages, etc. The Board will observe that there is a difference of three villages between the last quinquennial return and the present statement. The variation in the number and tenure of villages have been noticed in the successive Jamabundy Reports, and the difference between this year's figures as compared with those of last year has been explained in the early part of this report.

71. Statement B. exhibits the particulars of Circar ayacut, extent of inam, and that under occupation and waste. It will be observed that a very large area of land is already under occupation, the percentage of waste to the total ayacut being 29. This extent of waste is probably owing either to the general unfitness of the soil for cultivation, or their inability to bear the present rate of assessment; for I am at a loss to account for a large extent of land remaining waste even after the tolerably good seasons enjoyed by the ryots during the last three years.

72. The annexed abstract statement gives in comparison the ayacut and holding for Fasli 1276, the last quinquennial year, and the current year. The Board will observe from this statement that there is a large increase in the acreage under the ryots' holding decidedly in favour of the year under report, the natural result of the very favourable nature of the season enjoyed by the ryots during a greater portion of the present quinquennial period, and of the indulgence granted to the ryots by a further reduction in the revised rates of assessment of 1857 under the authority conveyed in the Board's Proceedings, dated 2nd July 1864, No. 4,070 :—

Faslis.	AYACUT.						RYOTS' HOLDINGS.	
	Dry.		Wet.		Total.		Extent.	Assessment.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1276... ..	7,75,077	10,38,674	2,49,784	14,11,485	10,24,861	24,50,150	6,13,282	17,62,484
1281... ..	7,95,188	10,52,422	2,47,866	14,05,859	10,43,054	24,58,281	6,96,333	18,48,393
Increase...	20,111	13,748	.....	.....	18,193	8,122	83,051	85,909
Decrease .	.....	.....	1,918	5,626	.....	.....	.....	.....

73. Statement C. gives the number and condition of different sources of irrigation classed under Government and Private. A perusal of this statement shows that a very large proportion of the Government works are out of repair compared to the irrigation works constructed and maintained at private outlay. This unfavourable contrast of the Government works is decidedly owing to the insufficiency of annual grants for agricultural repairs. The very large number of tanks out of repair in the Arcot, Wallajah, and Chittoor taluqs is due also to the damages caused to many of them by the late cyclone, and which are now being very gradually repaired. The return for Wandewash under this head is probably nearer the truth than the figure given by the Tahsildar immediately after the cyclone, which was condemned by the Superintending Engineer as greatly exaggerated.

Description of the sources of Irrigation.	CIRCAR.		PRIVATE.		DASABANDAM.	
	In repair.	Out of repair.	In repair.	Out of repair.	In repair.	Out of repair.
	2	3	4	5	6	7
Tanks	1,930	752	132	14	894	156
River Channels... ..	450	52	25	4	58	13
Spring do.	493	163	37	10	50	6
Anicuts	124	43	1	1	12	2
Wells ... ..	.....	.....	66,382	9,259	207	28

74. Statement D., which was intended to give the particulars of census, is blank, as the information required for preparing this return is not available in the district. It can be prepared from the Census statistics now in Madras, as suggested by the Board in paragraph 3 of their Circular Official Memorandum, dated 22nd January 1872, No. 120.

75. AGRICULTURAL STOCK.—Statement E. contains some very important agricultural statistics. It will be seen that in the whole district there are 1,90,862 Merassidars or persons holding puttas direct from Government, while there are under-tenants for nearly half of this number. The status of this latter class of ryots is very different from that of the Paykaries of the Chingleput and other districts in which the so-called Merassi right is a bugbear. The under-tenants of this district are generally those who work for the Puttadars, and as a sort of remuneration are allowed a small extent of land for a light waram, or in some rare cases free of all rent. Nearly one-fifth of the total number of Merassidars belongs to the Wandewash Taluq, where each ryot generally has a very small extent of putta land.

RYOTS.			PUTTAS.			Ploughs.	CATTLE.			
Merassidars.	Paykaries or under-tenants.	Total.	Single.	Joint.	Total.		Ploughing Cattle.	Cows.	She-Buffaloes.	Sheep.
1,90,862	91,154	2,82,016	1,44,179	56,423	2,00,602	1,14,810	2,45,949	1,62,866	50,501	3,68,032

76. There are in all 2,00,602 puttas, single and joint, so that there is barely one putta for each Merassidar.

77. The number of ploughs given for the whole district, namely, 1,14,810, appears to me to be deserving of very little credit. There will, I conceive, be at least one plough to each Merassidar even in cases where those among them classed as middle-men, depending upon the labour of the Paykaries, have generally a plough of their own with which their under-tenants work in the fields. The other parts of the statement also appear to me to be in the same way open to doubt; but as there is no means of checking these figures I can only adopt them in the district statement.

78. Statement F., which is the last of the Quinquennial Returns, represents the Rent-roll of the district. It will be observed that nearly two-thirds of the total number of agricultural population, classed as Merassidars in Statement E., are those paying an annual revenue of Rs. 10, while there is not a single ryot in the whole district paying a revenue of upwards of Rupees 1,000. There are only five single and eight joint Puttadars paying from Rupees 500 to 1,000. Only ninety-two pay from Rupees 250 to 500, while there are 562 single Puttadars and as many of the joint Puttadars pay from Rupees 100 to 250.

A perusal of this return leads to but one conclusion that a large majority of the ryots depending upon lands for their livelihood are men of no substance, and that their status has not improved to any perceptible degree during the quinquennial period which is now under review.

79. The Sub-division report is delayed owing to most of the Sub-Collector's establishment being attacked by dengue at present. It will be submitted as soon as it is received.

80. CONDUCT OF PUBLIC SERVANTS.—The Head Sheristadar, Sampath Row, continued to discharge his duties very zealously and efficiently, and Messrs. J. D. Robinson and Cruickshank before leaving the district each placed on record the high opinion they entertain of him. He has always afforded me the greatest assistance, and I have never had cause to regret my selection of him for his present post. Amongst the Tahsildars I have pleasure in mentioning the praiseworthy manner in which Kistnasami Iyer, Tahsildar of Wallajah, has exerted himself in getting into order the taluq which was in truly lamentable condition when he took charge of it. He has also succeeded in collecting a very large portion of the arrears of revenue, of which no less than Rupees 2,40,000 were outstanding when he came to the taluq. Streenevassa Charry, Tahsildar of Arcot, is also doing very well indeed and has given me much pleasure by the zealous manner in which he performs his duties, and Narrainasami Naidu, Tahsildar of Gudiathum, who has only recently attained his present grade, promises very well and is working very steadily. When he has a little more experience, Magisterial more especially, he will be a valuable public servant.

CHITTOOR,
1st October 1872.

(Signed) W. S. WHITESIDE,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the Settlement Report of the Sub-division for Fasli 1281.

2. SETTLEMENT.—Of the four taluqs comprising the Sub-division Vellore and Arcot were settled by Mr. Knox, the Acting Head Assistant Collector, when he was in charge of this office, and the other two taluqs, namely, Poloor and Wandewash, were settled by Mr. Cruickshank. The latter was settled by him while he was in charge of the district.

3. The following statement exhibits the number of villages in each taluq, the time occupied in their settlement, and the different stations where the settlement was conducted:—

No.	Taluqs.	Number of villages.	Time occupied.	Number of days.	Stations.
1	Poloor... ..	229	11th to 26th February 1872 ...	16	Poloor.
2	Arcot... ..	347	9th to 23rd March 1872... ..	15	{ Vellur.
					{ Arcot.
					{ Dusi.
3	Vellore... ..	190	3rd to 12th April 1872	10	{ Allapuram, Palavan-
					{ jet, Pallikondah.
4	Wandewash..	420	25th March to 25th April 1872.	32	{ Wandewash.
					{ Peruamangalum.
		1,186			

4. *Villages*.—During the Fasli under review no change has taken place either in the number of villages or in the tenure on which they are held.

5. *Puttas*.—The aggregate number of puttas distributed in the Fasli under report was 95,182 against 94,446 in the preceding Fasli, an increase of 736. The increase is due to the taking up of fresh lands on durkhast, and to the separation of joint puttas by means of transfer Razinamahs. A Memorandum showing the number of puttas, new, altered, and unaltered is given below:—

New puttas	5,310
Altered or modified... ..	14,309
Unaltered or old ones	75,563
Total... ..	95,182

6. SEASON.—The season was on the whole fair for agricultural operations. The rain-fall throughout the Sub-division was general and abundant, and almost all the tanks and channels received their fair supply of water. The nunjah and punjah crops were good and yielded a fair outturn. The storm of May 2nd, however, caused much damage to the crops in the Arcot and Wandewash Taluqs, but its effects were not so severely felt in Vellore and Poloor. A detail report of the losses was forwarded with my letter, No. 313, dated 29th May 1872.

7. A statement of the rain-fall of the year is given below :—

Years.	Months.	Arcot.		Wandewash.		Vellore.		Poloor.	
		IN.	OZ.	IN.	OZ.	IN.	OZ.	IN.	OZ.
1871	July... ..	2	7½	2	0	...	...	0	6½
	August	3	8	2	2½	...	...	2	3½
	September	9	7	9	6½	14	8	11	3½
	October... ..	4	8½	6	0¾	4	3½	3	7
	November	14	1	13	9¾	15	1½	15	8
	December	0	9	1	1½	0	5½	0	7½
1872	January ... ..	...	...	...	...	...	...	...	...
	February ... ..	...	...	...	...	...	...	...	...
	March ... ..	...	...	...	...	...	...	...	...
	April	0	6½	...	...	...	...	1	1
	May	11	3	9	8	9	6½	5	2
	June	1	4	0	2	0	8½	1	1½
Total...		49	4½	45	1½	45	3½	42	0

8. SANITARY CONDITION.—The sanitary condition of the Sub-division was on the whole good. There was a slight outbreak of cholera in November which was most fatal in the Vellore Taluq, but which hardly assumed an epidemic form in the other taluqs.

9. The following statement shows the mortality from cholera, fever, and small pox during the Fasli under report :—

Taluqs.	CHOLERA.		SMALL-POX.		FEVER.		OTHER CAUSES.		Total.
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
Arcot	97	85	54	58	368	349	1,056	1,084	3,151
Wandewash	18	14	65	85	296	316	1,129	1,139	3,062
Vellore	315	260	145	113	863	794	747	799	4,036
Poloor	24	28	15	12	386	400	653	595	2,113
Total...	454	387	279	268	1,913	1,859	3,585	3,617	12,362

10. The next statement is intended to show the loss of cattle during the Fasli. It is transcribed from the taluq returns, but it is evidently utterly untrustworthy. The storms and floods of May 1st and 2nd undoubtedly was fatal to cattle in many villages, but the account of the loss has been grossly exaggerated. The Wandewash Tahsildar reported that over 25,000 head of cattle were drowned on May 2nd. I am still making inquiries on the subject; when the Quinquennial Returns of Fasli 1281 were prepared the number of cattle sheep was returned at 3,27,610. According to the Wandewash return more than 30 per cent. of the cattle in his taluq died, which is of course altogether false. These statements have only just attracted my notice, and I will not

withhold this report on that account, though I shall at once take steps and procure more accurate returns.

Talugs.	FASLI 1281.						Fasli 1280.	Increase.
	Cows.	Bullocks.	She-Buf-faloes.	He-Buf-faloes.	Sheep.	Total.		
Arcot	427	370	21	59	9,075	9,952	377	9,575
Wandewash	750	1,200	375	840	23,072	26,238	713	25,525
Vellore	3,974	2,513	568	253	8,316	15,624	3,116	12,508
Poloor... ..	1,968	1,110	448	328	3,026	6,880	513	6,367
Total...	7,119	5,193	1,413	1,480	43,489	58,694	4,719	53,975

11. PRICES.—A comparative statement showing the average prices of the staple products is given below:—

Grains.	Fasli 1280.	Fasli 1281.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, 1st sort	116	103	...	13
Do. 2nd dq.	101	94	...	7
Rice, 1st sort	255	244	...	11
Do. 2nd sort	231	224	...	7
Cholum	115	122	7	...
Cumboo	105	110	5	...
Raggy... ..	119	109	...	10
Horse-gram	155	185	30	...
Varagu	59	58	...	1

12. The decrease of prices in this and the two preceding Faslis is attributed to favourable seasons and abundant harvest. Greatly, however, as prices have declined they are still considerably higher than the commutation rates fixed for this district as shown in the margin. Rice was largely exported to Raichore and the Western Coast by rail.

	RS.
Wet	89
Dry	68

13. The outturn of dry crops, cumboo, cholum, and horse-gram was not so successful. Unseasonable falls of rain greatly injured the young plants, and to this is attributed the rise in prices which is especially marked in the case of gram.

14. RYOTS' HOLDING.—A statement showing the particulars of the ryots' holdings during the Fasli under review as compared with the preceding Fasli is given below:—

Items.	FASLI 1280.		FASLI 1281.		COMPARISON.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.
Ryots' holding at the commencement... ..	3,44,666	10,06,283	3,71,107	10,31,568	+ 26,441	+ 25,285
Deduct lands given up ...	15,141	42,810	27,650	53,658	+ 12,509	+ 10,848
Remainder...	3,29,525	9,63,473	3,43,457	9,77,910	+ 13,932	+ 14,437
Lands taken up	41,582	68,095	23,234	44,194	— 18,348	— 23,901
Total Holdings...	3,71,107	10,31,568	3,66,691	10,22,104	— 4,416	— 9,464

SETTLEMENT REPORT OF NORTH ARCOT.

15. As compared with Fasli 1280 there was a falling off in the holding of 4,416 Acres, with an assessment of Rupees 9,464.

There is a large increase in the lands relinquished ; but much of this is tank-bed land which is not fitted for cultivation. Of late years remission for crops on these lands, though damaged by excess of water, has been steadily refused, and the ryots finding that they have to pay the assessment year after year, whether they are able to raise a crop or not, are relinquishing them. Orders have been issued that these lands are never again to be given for cultivation. Acres 2,382, with an assessment of Rupees 3,674, was transferred by Razinamah from one ryot to another. These figures balancing each other are included both in the lands relinquished and the lands taken up.

16. WASTE CHARGED AND REMITTED.—The extent of waste lands charged and remitted is given in the following comparative statement :—

	WASTE CHARGED.		WASTE REMITTED.	
	Extent	Assessment.	Extent.	Assessment.
		RS.		RS.
1280... { Dry	28,744	38,448	21	27
{ Wet	6,229	32,068	887	4,615
1281... { Dry	34,973	70,516	908	4,642
{ Dry	30,580	40,843	53	75
{ Wet	5,727	29,095	279	1,466
Total...	36,307	69,938	332	1,541
Increase...	1,334	.....	.....	.....
Decrease...	.....	578	576	3,101

17. The generally favourable character of the season rendered large remission unnecessary.

A sum of Rupees 75 has been remitted on 53 Acres of dry waste. The explanation of this is as follows :—

Rupees 5-7-1 is the assessment of lands taken up for the repair of tanks, etc., and for the new Taluq Cutcherry at Arcot, and the remainder, Rupees 69-10-6, is the assessment of certain land which was remitted at the time of Jamabundy, as the durkhasts were accepted so late in the Fasli as to utterly preclude the ryots from cultivating.

Actual cultivation.

There is a decrease of Acres 5,174 in the extent

of lands actually brought under cultivation during the Fasli under report when compared with the previous Fasli, as will be seen by the subjoined Memorandum :—

Items.	FASLI 1280.		FASLI 1281.		COMPARISON.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.
Dry	2,32,298	3,42,222	2,26,010	3,31,462	—6,288	—10,760
Wet	1,02,928	6,14,188	1,04,042	6,19,163	+1,114	+4,975
Total...	3,35,226	9,56,410	3,30,052	9,50,625	—5,174	—5,785

18. ACTUAL CULTIVATION OF SPECIAL PRODUCTS.—Another Memorandum showing the extent of lands cultivated with special products is given below :—

Products.	FASLI 1280.		FASLI 1281.		INCREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.
Sugar-cane	828	4,112	1,156	6,331	328	219
Cotton	3	7	11	17	8	10
Indigo	6,097	11,739	8,843	17,990	2,746	6,251
Total...	6,928	15,858	10,010	24,338	3,082	8,480

19. Hardly any cotton is grown in the Sub-division, but there is a large increase of sugar-cane and indigo cultivation due to the season and the favourable prices ruling.

20. REMISSION.—A statement showing the particulars of remission granted in the Fasli under reference as compared with the preceding Fasli is given below :—

Items.	Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Occasional Remission—												
1. Stala Cummy	31	1	6	7	0	0	...	...	...	24	1	6
2. Shavi	499	7	9	394	1	3	...	...	...	105	6	6
3. Payamali	17	9	11	92	4	8	74	10	9	...	...	...
4. Teerwa Cummy	106	4	10	101	8	4	...	...	...	4	12	6
5. Boganasti ... ..	...	...	...	143	7	11	143	7	11	...	...	...
6. Chikadpaladi	124	11	10	...	...	...	...	...	...	124	11	10
Total...	779	3	10	738	6	2	...	...	...	...	...	...
Permanent remission...	56,612	0	1	...	...	...	...	...	...	707	15	4
Village servants' allowance												
Mera ... ..	...	...	...	55,904	0	9	...	...	...	...	...	...
Grand Total...	57,391	3	11	56,642	6	11	...	...	...	748	13	0

21. The figures under the different sub-heads of "Occasional remission" necessarily fluctuate from year to year. The increase and decrease in no case is so marked as to demand special notice. The fixed remission is a percentage deducted from the Land Revenue beriz for the payment of village servants. It varies with the cultivation of the year. A remission of Rupees 143-7-11 was granted at the time of Jamabundy for Boganasti in the village of Esayanur in Arcot Taluq, owing to the insufficiency of water for raising a second crop.

22. RYOTWAR BERIZ.—Subjoined is a statement showing the ryotwar beriz of the Fasli under report as compared with that of Fasli 1280:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
Total holdings	10,31,568	10,22,104	...	9,464
Waste remitted... ..	4,642	1,541	...	3,101
Remainder...	10,26,926	10,20,563	...	6,363
Second crop	3,332	5,434	2,102	...
Additional assessment ...	24,840	30,218	5,378	...
Total...	10,55,098	10,56,215	1,117	...
Deduct remission	57,391	56,643	...	748
Remainder...	9,97,707	9,99,572	1,865	...

There is a slight increase of Rupees 1,865 due chiefly to the item of Additional assessment.

23. REVENUE FROM ALL SOURCES.—A comparative statement exhibiting the results from all sources of revenue is annexed:—

Items.	Fasli 1280.			Fasli 1281.			COMPARISON.					
							Increase.			Decrease.		
<i>Permanently settled.</i>	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jodi on Shrotriem and Inam villages	7,950	1	5	7,950	1	5	...	...	...	...	...	...
Ryotwar	9,97,707	1	3	9,99,572	6	7	1,865	5	4	...	...	...
Miscellaneous	37,700	11	11	31,115	14	0	...	...	...	6,584	13	11
Abkari	1,60,000	0	0	1,35,744	5	8	...	...	...	24,255	10	4
Income-tax	11,123	10	5	3,311	3	0	...	...	...	7,811	13	5
Stamps	32,889	14	0	38,224	0	0	5,334	2	0	...	...	...
Total...	12,47,371	7	0	12,15,917	14	8	...	...	...	31,453	8	4

24. The aggregate revenue of the Fasli amounts to Rupees 12,15,917-14-8, or a deficiency of Rupees 3,143-8-4 when compared with the preceding Fasli.

25. It will be seen that "Jodi" remains the same, and that there is a very slight increase under the head of Land Revenue. The falling off under Abkari is attributable to the failure of the late renters, which necessitated the sale of the farm at a loss of Rupees 24,500. The decrease under Income-tax is due solely to the repeal of Act XVI. of 1870, and the substitution of XII. of 1871. The decrease under Land Revenue, Miscellaneous, is explained in detail further on.

26. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES.—The subjoined is a statement showing Taluqwar the demand, collection, and balance of all sources of current revenue for the Fasli under report:—

Taluqs.	Demand.			Collection within the Fasli.			Balance.			Subsequent collections up to the 15th July.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Arcot	3,24,291	12	1	3,03,648	3	9	20,643	8	4	2,770	10	2	17,872	14	2
Wandewash...	3,36,302	14	1	2,66,366	13	6	69,936	0	7	22,371	0	1	47,565	0	6
Vellore	3,65,253	4	1	3,34,259	8	7	30,993	11	6	11,804	8	9	19,189	2	9
Peloor	1,90,070	0	5	1,55,528	13	2	34,541	3	3	7,688	2	7	26,853	0	8
Total...	12,15,917	14	8	10,59,803	7	0	1,56,114	7	8	44,634	5	7	1,11,480	2	1

27. At the close of the Fasli 13 per cent. remained to be collected, but by July 15th this had been reduced to 11 per cent. of the demand. Of the Rupees 1,11,480 still uncollected Rupees 84,360 is land revenue, and Rupees 27,113 is due from other sources.

Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
8,00,626	13	2	10,59,803	7	0	2,59,176	9	10	...	...	...

28. A comparison of the collections of the Fasli under report, with those of the previous Fasli as shown in the margin, shows that though there is still room for improvement greater care has been taken in the prompt realization of arrears.

29. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—A statement showing the demand, collection, and balance of arrears is given below:—

Arrears at the beginning of Fasli 1281.	COLLECTIONS.												Balance.	Subsequent collection up to 15th July.	Balance.
	Collection.			Remission.			Total.								
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				
5,15,655 14 5	3,91,793 1 2	18,323 8 11		4,10,116 10 1		1,05,539 4 4	3,601 12 1		1,01,937 8 3						

30. IRRECOVERABLE ARREAR.—The statements exhibiting* the particulars of recoverable and

* Forwarded to Collector—*Vide* Docket No. 602, dated 27th September 1872. irrecoverable arrears of the three taluqs settled by the Sub-Collector accompany this report.

The sum now recommended to be written off as irrecoverable amount to Rupees 9,884-9-2, and I request sanction for the same.

31. COERCIVE MEASURES.—The annexed statement shows the steps that have been adopted for the recovery of arrears and the extent to which coercive measures have been adopted:—

Items.	Arrears at the end of the Fasli inclusive of collection up to July 1872.			RECOVERABLE.						Doubtful.			Irrecoverable.		
				Property distrained.			No steps yet taken.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ryotwar	21,807	6	11	9,651	2	10	4,239	2	9	389	13	0	7,533	3	10
Miscellaneous ...	6,499	4	11	2,787	12	9	380	6	0	979	12	10	2,351	5	4
Shrotriem... ..	3,062	0	4	3,062	0	4	...	...	...	...	...	...	...	...	...
Total ...	31,368	12	2	15,500	15	11	4,619	8	9	1,369	9	10	9,884	9	2

32. DEMAND, COLLECTION, AND BALANCE OF SHROTRIEMDARS.—The following statement shows the demand, collection, and balance of shrotriem, etc.:—

Taluqs.	DEMAND.									Collection.	Balance.				
	Arrears.			Current.			Total.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.						
Arcot... ..	8,136	7	7	6,873	5	2	15,009	12	9	9,634	7	6	5,375	5	3
Wandewash ... ..	...	...	...	634	0	0	634	0	0	626	8	3	7	7	9
Vellore ... ..	...	...	...	398	12	3	398	12	3	398	12	3	...	...	...
Poloor	44	0	0	44	0	0	88	0	0	30	0	0	58	0	0
Total ...	8,180	7	7	7,950	6	5	16,130	9	0	10,689	12	0	5,440	13	0

The arrears are greatest in the Arcot Taluq where Rupees 3,630-6-8 are due on the Mangadu Jaghire now under attachment for arrears, and Rupees 1,636 on the Vengalatur Jaghire similarly situated.

Statement showing the Demand, Collection, and Balance of Miscellaneous Revenue of the Taluqs of Sub-division for Fasli 1281.

33. DEMAND, COLLECTION, AND BALANCE OF MISCELLANEOUS REVENUE.—A statement showing the demand, collection, and balance of miscellaneous revenue is annexed:—

Items.	Demand of last Fasli.	DEMAND OF PRESENT FASLI.				Collection at the end of the Fasli.	Remission.	Total.	Remainder.	
		Arrears.		Current.						Total.
1	2	3		4		5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Inam Jodi ... {Personal.....	4,100 14 4	3,132 1 10	4,092 10 0	7,224 11 10	5,060 10 8	17 11 0	5,078 5 8	2,146 6 2		
{Service	1,668 13 6	2,812 15 5	1,455 6 2	4,268 5 7	1,210 2 10	.....	1,210 2 10	3,058 2 9		
2. Tax on trees on unassessed lands	8,650 0 10	10,160 3 1	8,783 9 0	18,943 12 1	10,320 9 5	796 3 10	11,116 13 3	7,826 14 10		
3. Assessment of lands not included in the Jamabundy Settlement	14,508 2 9	19,265 4 9	7,052 6 8	26,317 11 5	15,104 8 3	166 12 8	15,271 4 11	11,046 6 6		
4. Revenue from Inam lands of Pagoda, etc., in which worship is discontinued..	.....	.....	27 5 11	27 5 11	.....	.....	.....	27 5 11		
5. Do. of unclaimed Inams .....	.....	11 13 7	.....	11 13 7	.....	.....	.....	11 13 7		
6. Do. of Choultry Inams	36 15 0	36 15 0	36 15 0	73 14 0	36 14 10	.....	36 14 10	36 15 2		
7. Rent of topes	789 13 0	1,041 14 7	756 3 0	1,798 1 7	664 9 3	.....	664 9 3	1,133 8 4		
8. Do. of Palmyra trees.....	879 4 1	1,587 0 11	832 3 7	2,419 4 6	735 6 9	.....	735 6 9	1,683 13 9		
9. Inam Tuffir or Jodi	2 13 8	2 13 8	2 10 7	5 8 3	4 10 2	.....	4 10 2	0 14 1		
10. Revenue from resumed Inams	21 10 5	4,246 13 7	.....	4,246 13 7	9 14 11	3,795 5 0	3,805 3 11	441 9 8		
11. Do. of vacant Village Service Inams.....	683 13 8	1,081 1 2	912 2 7	1,993 3 9	447 13 4	.....	447 13 4	1,545 6 5		
12. Do. of Hill Tracts	2,093 11 8	1,297 10 10	2,018 8 11	3,316 3 9	2,577 2 8	5 12 1	2,582 14 9	733 5 0		
13. Do. from the slopes of hills cultivated	623 15 2	630 3 11	583 7 8	1,213 11 7	862 15 6	.....	862 15 6	350 12 1		
14. Tax on fruit trees	170 8 11	170 1 11	150 8 11	320 10 10	192 0 1	.....	192 0 1	128 10 9		
15. Commission on the sale of distrained properties.	0 3 6	.....	1 11 11	1 11 11	1 11 11	.....	1 11 11	.....	
16. Revenue fines	712 1 2	.....	1,367 0 7	1,367 0 7	1,367 0 7	.....	1,367 0 7	.....	
17. Saving and refund	23 3 4	.....	1 2 7	1 2 7	1 2 7	.....	1 2 7	.....	
18. Collection in excess of demand	50 7 3	.....	9 9 10	9 9 10	9 9 10	.....	9 9 10	.....	
19. Water-rate on Zemindar Inams	1,094 11 0	1,808 2 3	1,662 5 2	3,470 7 5	992 4 3	.....	992 4 3	2,478 3 2		
20. Second crop assessment on Zemindar Inams.....	106 1 7	98 11 7	88 7 6	187 3 1	43 15 9	.....	43 15 9	143 3 4		
21. 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		
22. Caval Candayam	65 12 7	297 15 2	65 12 7	363 11 9	55 12 4	.....	55 12 4	307 15 5		
23. Deposit forfeited	58 15 7	.....	54 13 6	54 13 6	54 13 6	.....	54 13 6	.....	
24. Sale proceeds of Putta and Kachayet	384 2 10	221 10 2	74 8 6	296 2 8	184 7 11	.....	184 7 11	111 10 9		
25. Kayem or Permanent putta	357 4 0	743 4 2	357 4 0	1,100 8 2	433 12 9	.....	433 12 9	666 11 5		
26. Collection of embezzlement	38 0 0	.....	7 15 6	7 15 6	7 15 6	.....	7 15 6	.....	
27. Difference of assessment of well lands converted into Nunjah .....	.....	150 10 3	.....	150 10 3	.....	.....	.....	150 10 3		
28. Yeomiah recovered in excess to Inam recovered.	29 8 0	.....	29 8 0	29 8 0	29 8 0	.....	29 8 0	.....	
29. Mera received in excess recovered .....	.....	.....	213 5 11	213 5 11	213 5 11	.....	213 5 11	.....	
30. Process Batta	16 12 6	.....	.....	.....	.....	.....	.....	.....
31. Excess found in examining Taluq Treasury	0 0 2	.....	.....	.....	.....	.....	.....	.....
32. Remissions granted in excess recovered.....	55 12 7	.....	.....	.....	.....	.....	.....	.....
Total...	37,701 11 6	49,280 2 4	31,115 14 0	80,396 0 4	41,101 1 11	4,781 12 7	45,882 14 6	34,513 1 10		

34. The variation under most of the heads is small, and not more than is to be annually looked for, but some of the items call for explanation.

35. The increase in the revenue fines, Item 16, is due to heavy fines imposed by Mr. Cruickshank in January last on many of the Village Officers in Wandewash Taluq for keeping large number of durkhasts undisposed of in their possession.

36. Under the third head is included the assessment usual, a prohibitory one charged under G. O. of 4th September 1869, No. 2,507, on lands cultivated without permission. The decrease is so far satisfactory that it shows the ryots are learning the lesson that till they have had land handed over to them in a regular and formal way they have no right to cultivate it.

37. PRINCIPAL SOURCES OF IRRIGATION.—The statement below gives the ayacut and cultivation under principal sources of irrigation in the Sub-division for Fasli 1281:—

Name of Irrigation.	Number of tanks under irrigation in column 1.	Number of villages under irrigation in column 1.	AYACUT.			CULTIVATION.		
			Extent.	Assessment.			Ayacut.	Cultivation.
				RS.	A.	P.		RS. A. P.
Palar Ayacut	80	63	9,182 0 0	50,610	0 0	0	8,650 0 0	44,969 9 4
Saiyar Anicut	57	63	5,699 0 0	35,065	0 0	0	5,448 0 0	33,932 0 0
Alliabad do.	1	4	1,580 0 0	7,542	13 0	0	1,478 0 0	7,065 3 1
Mamandur Tank ... ..	...	19	3,152 0 0	21,900	0 0	0	3,134 0 0	21,627 6 9
Seduperi	1	11	1,732 0 0	11,838	0 0	0	1,647 0 0	11,280 0 0
Poloor	1	3	827 0 0	8,797	2 0	0	701 0 0	3,217 4 9
Capaloor	1	4	492 0 0	2,158	11 8	8	459 0 0	1,986 11 5

38. RUINED TANKS.—No ruined tanks was made over to the ryots for repair during the Fasli.

	Number of villages.	Extent.	Assessment.
			RS. A. P.
Private	3	20	21 0 0
Public	2	1	2 4 3
Total...	5.	21	23 4 3

39. The marginal table shows the extent of lands granted under Tope rules. The acres thus granted are 21, assessed at Rupees 23-4-3, in Arcot and Vellore Taluqs.

40. WET TO DRY.—During the Fasli under report the extent of lands transferred from wet to dry owing to failure in the means of irrigation was Acres 26, assessed at Rupees 149-11-4.

The difference of assessment is Rupees 95-6-5. Pending the survey and settlement I do not propose to entertain any more application for change. •

41. RAIN GAUGES.—Rain gauges kept at each Kasba station have been from time to time examined, and such errors as were noticed pointed out. In one taluq it was the custom to close the rain gauge account like the cash account on the 25th, and to enter on the 1st of the next month all the rain that fell in the interval.

42. LANDS ACQUIRED BY PUBLIC SERVANTS.—A statement of lands acquired by public servants during the Fasli under report is given below :—

Names of Public Servants.	Office and Department.	Zillah and Taluqs where land situated.	LAND ACQUIRED.		When acquired, whether prior or subsequent to employment in the Public Service.	By what means acquired.	Nature of interest possessed by such servant in such landed property.	Remarks.
			Extent.	Assessment.				
1	2	3	4	5	6	7	8	9
Cadambi Kistna Iyer.	Tahsildar of Wandewash.	Kathinadi, Arcot Taluq, North Arcot.	375½	RS. A. P. 15 11 1	Subsequent to his employment.	By purchase. By mortgage.	On the name of his son Katchiveswara Iyer.	
Nagayer ...	Gumastah of Vellore Taluq.	Vellore, Vellore Taluq, North Arcot.	7	15 12 6	Do. ...	By purchase.	Possess by putta.	Explanation has been called for.
Streyalo Varadappa Naidu.	Gumastah of Poloor Taluq.	Agaram ... Cunnathoor...	3 4 2	16 7 11 20 2 10 6 13 3	Prior to his appointment.	Acquired by his forefathers by darkhast.	Possess by putta.	His elder brother possesses half of the share.
Snyambu Nadayer.	Do. ...	Poloor... Puducamanathoor, Arnee Taluq, North Arcot.	4 7	1 8 0 38 6 7		Do. do. ... Acquired by his forefathers.	Possess by joint putta on 4 brothers' names.	

43. VILLAGE ACCOUNTS.—I am informed that at the time of Jamabundy the Settling Office examined the village and taluq accounts and expressed his satisfaction. My opinion of those I have seen is that those are much worse than those of other districts I know. Many are written with Vernacular figures and blots, and erasures are not uncommon. The names of people deceased many years ago also appear in the accounts to save the trouble of getting the transfer made to their proper heirs.

44. With the exception of the Tahsildar of Arcot, V. Streenevassa Charry, I am not able to report favourably on the Tahsildars of the Sub-division. It would not be difficult to find a more efficient Sheristadar than Ghirmaji Row, who has been unfavourably reported on by all my predecessors, and whom I have never found of any use to me.

ARNEE,
3rd October 1872.

(Signed) J. KELSALL,
Acting Sub-Collector.

(True Copy.)

(Signed) W. S. WHITESIDE,
Acting Collector.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

I HAVE the honour to submit my Report on the Annual Settlement of the District for Fasli 1281 (A. D. 1871-72) accompanied by the usual Statements as per enclosed list.

2. Statement No. 1 shows where, and by whom, the settlement of the different parts of the district was conducted. The Jammabundi was commenced on the 28th January and completed on the 29th May last.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The variations in the number and tenure of villages are given in the following comparative statement :—

Description of Villages.	Number of Villages in Fasli 1280.	Number of Villages in Fasli 1281.	Increase.	Decrease.
Ryotwar villages	3,000	3,002	2	...
Shrotriem do.	163	163	...	...
Surva Inam do.	7	7	...	...
Moturpha do.	3	3	...	...
Moottah do.	17	17	...	...
Amany do.	8	6	...	2
Total...	3,198	3,198	2	2

4. The decrease of two villages under the head “Amany” and the increase of the same number in “Ryotwary” is owing to the absence of Nunjah cultivation in two of the villages of the resumed Jaghire of Checkkadi in the Trinamalay Taluq.

5. The total number of puttass issued during the year was 2,74,623, being 7,161 less than those issued last year. This decrease is owing to decreased cultivation.

Number of puttass granted to new ryots as well as to those whose puttass were lost	15,938
Number of old puttass modified by new entries	1,34,794
Do. of old puttass not altered	1,23,891
	<u>2,74,623</u>

6. The total number of puttass not altered is entered in Statement No. 1, column 6, as 1,23,891, but even in these a new entry as regards increased rate of road-cess has been made under Act IV. of 1871, but as no changes of holding have been recorded in them, they have been entered in column 6 as unaltered puttass.

SETTLEMENT REPORT OF SOUTH ARCOT.

7. SEASON.—The season has not been on the whole as favourable as that of Fasli 1280. The fall of rain was very partial and insufficient during the earlier part of the year, and to this cause is to be attributed the large falling off in the dry cultivation. In September and October, however, there were heavy falls of rain, and consequent freshes in the rivers. In November the district was visited by a cyclone, which caused much damage, particularly to tanks and roads.

8. The cultivation of wet crops was commenced in August and September, but the greater part was not cultivated till late in the season. The young crops suffered a good deal from the effects of the storm, and, though instances of total loss entitling the ryots to remission were comparatively rare, the paddy harvest cannot be considered a favourable one.

9. A statement showing the fall of rain is annexed :—

Months.				1870-71.	1871-72.
April	...	...	...	·03	·21
May	...	...	...	·31	2·30
June	...	...	...	2·87	1·56
July	...	...	...	2·96	2·62
August	...	...	...	8·72	3·81
September	...	...	...	3·48	9·14
October	...	...	...	10·97	6·68
November	...	...	...	8·38	14·97
December	...	...	...	4·88	2·31
January	...	...	...	1·11	...
February	...	...	...	·56	·17
March	...	...	...	·70	·29
Total...				44·98	44·10
Decrease...				...	·88

10. In the matter of public health it will be seen that the deaths from cholera during the Fasli under report were less in number by 1,412 than in the previous year, but the mortality under small-pox, fever, and other diseases is greater by 321 deaths than in Fasli 1280.

Causes of death.			Population.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
Cholera	2,193	781	...	1,412
Small-pox	1,517	2,222	705	...
Fever...	9,858	10,775	917	...
Other diseases	10,223	10,344	111	...
Total...			...	23,791	24,122	1,733	1,412
Net increase...			321	...

11. Cattle disease has also been prevalent, the deaths being principally from the two diseases known as “Vekkai” and “Adapan.”

12. The following Statement shows the result of vaccine operations of the year under report as compared with the previous year :—

Faslis.				Successful.	Unsuccessful.	Total.
1280	...	...	...	13,612	1,068	14,680
1281	...	...	...	12,325	1,183	13,508
Total...				1,287	115	1,172

It will be seen that the number vaccinated shows a falling off to the extent of 1,172 as compared with the preceding Fasli, and a still larger decrease as compared with the return of Fasli 1279. This may be owing to improved supervision and more reliable returns being furnished in consequence.

13. PRICES OF GRAIN—*Statement No. 2.*—The prices of almost all the principal grains have, although below the average of the past ten years, risen slightly over the ruling prices of last year—*Vide Statement subjoined:—*

Grains.	Average price for 10 years from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Difference between columns 2 and 4.	Difference between columns 3 and 4.
	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort, per garce ...	169	108	113	—56	+ 5
Do. 2nd do. do. ...	153	98	101	—52	+ 3
Cholum or Javary... ..	194	117	118	—76	+ 1
Cumboo or Bajera... ..	182	102	107	—75	+ 5
Raggy	188	103	101	—87	+ 2
Horse-gram	227	163	223	— 4	+60
Varagoo	126	70	67	—59	— 3

14. The large increase in the price of horse-gram is owing to the failure of that crop during the current year.

15. RYOTS' HOLDINGS—*Statement No. 3.*—Statement No. 3 exhibits the ryots' holdings at the beginning of the Fasli and the subsequent alterations.

16. The extent of lands relinquished this year far exceeds that of the previous years; the relinquishment has been chiefly of dry lands, and affords the best evidence of the unfavourable character of the season for dry crops.

	Extent.	Assessment.
	ACRES.	RS.
Holdings of 1280... ..	12,86,938	32,29,995
Relinquishment	1,36,316	2,54,678
Remainder...	11,50,622	29,75,317
Land taken up, etc.,	53,523	96,001
Total...	12,04,145	30,71,318
Waste remitted	1,053	4,470
Remainder...	12,03,092	30,66,848
<i>Particulars of the above.</i>		
Cultivation	11,00,508	28,68,066
Waste charged fields	1,02,584	1,98,782

SETTLEMENT REPORT OF SOUTH ARCOT.

Faslis.	Holding. ACRES.	Assessment. RS.
1280... ..	12,86,938	32,29,995
1281... ..	12,04,145	30,71,318
Decrease...	82,793	1,58,677

17. The revenue on the total holdings of ryots during the current year notwithstanding that new lands were taken up to the extent of acres 53,523, assessed at Rupees 96,001, has fallen below that of last year by Rs 1,58,677 inclusive of waste remitted.

Statement A.

Items.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	10,04,439	17,25,690	9,23,463	15,77,497	...	...	80,976	1,48,193
Wet	2,80,622	14,96,634	2,79,629	14,89,351	...	...	93	7,283
Total...	12,85,061	32,22,324	12,03,092	30,66,848	...	...	81,069	1,55,476
<i>Add.</i>								
Second Crop Assessment...	...	45,892	...	41,461	...	...	...	4,431
Additional do. ...	...	1,64,519	...	1,72,550	...	8,031	...	...
Road Fund ... ..	...	1,07,024	...	2,08,842	...	96,818	...	...
Meerah or Village Service Fund ... ..	...	1,445	...	1,452	...	7	...	...
Total...	...	35,41,204	...	34,86,153	...	1,04,856	...	1,59,967
Net Decrease...	...	...	...	...	...	...	...	55,051
<i>Deduct Remissions.</i>								
Road Fund ... ..	...	1,07,488	...	2,04,306	...	96,818	...	...
Meerah ... ..	...	1,445	...	1,452	...	7	...	...
Other remissions as per Ac- count No. 4 ... ..	...	8,69,476	...	2,58,656	...	...	...	10,820
Total...	...	3,78,409	...	4,64,414	...	96,825	...	10,820
Net increase...	...	...	...	...	...	86,005	...	...
<i>Net Beriz.</i>								
Remaining Beriz, Ryotwar...	...	31,62,795	...	30,21,739	...	...	...	1,41,056
Miscellaneous ... ..	...	1,16,447	...	1,66,514	...	50,067	...	...
Total...	...	32,79,242	...	31,88,253	...	...	...	...
Net decrease...	...	...	...	...	...	...	...	90,989

18. A comparison of the results of the settlements of the past two years, Faslis 1280 and 1281, shows a net decrease of Rupees 90,989.

19. The main cause of the decrease was the unfavourable character of the season. The increase under Miscellaneous of Rupees 50,067 is due to the large extent of "Suajasti" cultivation in the Tindevanum, Cuddalore, Virdachellum, and Kullakurchi Taluqs having been brought to account subsequent to the Jammabundi.

20. The following abstract shows the principal sources of anicut irrigation in the district with the ayacut, cultivation, etc., under each.

No.	Name of Anicut.	NUNJAH AYACUT.		CULTIVATION IN FASLI 1281.				
		Extent.	Assessment.	Extent.	Assessment.	Fassaljasti.	Teervajasti.	Total.
		ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
1	Lower Anicut, Coleroon	74,617	4,08,858	71,752	3,85,716	7,043	16,769	4,09,528
2	Vellar	18,710	91,790	16,190	78,882	467	22,215	1,01,564
3	Ponniar... ..	34,196	1,98,060	29,025	1,69,152	7,538	16,190	1,92,880
4	Guddilum at Trivady... ..	4,028	27,407	3,841	26,161	1,622	1,577	29,360
5	Ragavien Channel, Ponniar	6,833	35,144	6,326	33,641	1,289	6,410	41,340
6	Vickravandi Anicut	1,306	6,225	920	4,335	155	2,702	7,192
7	Trivandipurum Anicut in Guddilum	1,270	17,931	803	12,141	.....	420	12,561
8	Vanamadevi Anicut	448	5,588	448	5,587	.....	160	5,747
9	Multar	1,574*	8,210	1,416	7,315	727	967	9,009
10	Reddy Channel in Ponniar	1,696	9,151	1,538	8,320	403	993	9,716
11	Keenanoor Anicut	1,862	9,812	1,511	7,817	.....	3,677	11,494
12	Maimatoor do.	391	2,391	391	2,348	51	2,129	4,528
13	Thandiar do.	5,217	25,077	4,538	22,308	794	3,265	26,367
Total...		1,52,148	8,45,644	1,38,699	7,63,723	20,089	77,474	8,61,286
Fasli 1280...		.....	.....	1,36,158	.....	.....	.....	8,38,829
Increase...		.....	.....	2,541	.....	.....	.....	22,457

21. The Thondiar anicut irrigating acres 4,538, assessed at Rupees 26,367, has this year been added to the list. For some unexplained reason it appears to have been omitted in previous years. This gives an increase of Rupees 22,457 under anicut irrigation over last year's return. Without this there would have been a deficit of Rupees 3,910.

22. No tanks have been made over to private individuals under the ruined Tank rules.

23. Although the season has not been favourable to dry crops no general remission of assessment on these lands was called for. A small remission, however, amounting to Rupees 322, was granted in the Trinamalay and Cuddalore Taluqs on account of dry lands left waste or damaged by floods. The following abstract shows the remissions granted during the current year:—

Items.	TOTAL WASTE.		REMISSION GRANTED.		WASTE CHARGED.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
<i>Full Fields.</i>	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	91,769	1,50,219	153	156	91,616	1,50,063
Wet	11,868	53,033	900	4,314	10,968	48,719
Total ...	1,03,637	2,03,252	1,053	4,470	1,02,584	1,98,782
<i>Portion of Fields.</i>						
Dry	14,411	23,801	5	10	14,406	23,791
Wet	2,049	9,378	75	354	1,974	9,024
Total ...	16,460	33,179	80	364	16,380	32,815
<i>Total.</i>						
Dry	1,06,180	1,74,020	158	166	1,06,022	1,73,854
Wet	13,917	62,411	975	4,668	12,942	57,743
Grand Total ...	1,20,097	2,36,431	1,133	4,834	1,18,964	2,31,597
<i>Shavy Remissions.</i>						
Nunjah ... ..	...	...	...	1,961	...	...
Nunjah partial remission for short produce... ..	...	...	...	280	As per No. 3	RS.
Punjah do. ... ..	...	...	...	20	Statement at.	4,470
Nunjah Vellapaul ... ..	...	...	...	1,453	Do. No. 4...	5,619
Punjah do. ... ..	...	...	...	136		
Remission of Assessment on lands taken up by Public Works Depart- ment ... ..	...	...	...	215		10,089
Kusser ... ..	...	...	...	1,041	...	...
Fassaljasti ... ..	...	...	...	60	...	...
Nunjah Teerwah Cummy...	...	...	...	89	...	...
Total ...	...	...	...	10,089		

24. The total remission granted on wet lands including Kusser and Fassaljasti amounted to Rupees 9,552; out of this Rupees 4,668 was for Paticut waste, Rupees 1,961 on account of Shavy. A sum of Rupees 1,453 was remitted on account of loss caused by flooding in the Villapurum and Cuddalore Taluqs. In these taluqs a sum of Rupees 1,041 has also been remitted on account of water-tax principally on lands which had suffered from a similar cause.

SETTLEMENT REPORT OF SOUTH ARCOT.

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25. The following abstract shows at one glance the total remission granted as compared with the previous year—*Vide* Statement No. 4:—

Items.							Fasli 1280.	Fasli 1281.	Decrease.
							RS.	RS.	RS.
Occasional	...	...	...	...	...	...	6,989	5,619	1,370
Fixed	...	...	...	...	...	...	10,546	10,165	381
Remission allowed on the collections or for the entire Beriz of Villages							2,51,941	2,42,871	9,070
Total							2,69,476	2,58,655	10,821

26. The decrease under the first item is owing to the smaller amount of remission given, and that in the second item to certain lands granted on Cowle tenure having been fully assessed. The decrease in the last item is consequent on the falling off in the Land Revenue.

Faslis.	RS.
1280.....	10,160
1281.....	6,171
Decrease ...	3,989

27. AMANY—*Statement A*.—The decrease under this head is due to two villages of the Checkkadi Jaghire in which there was no Nunjah cultivation having been transferred to Ryot-wary.

28. SPECIAL PRODUCTS.—A Comparative Statement of the extent and assessment of lands cultivated with indigo, etc., is annexed.

Items.	FASLI 1280.		FASLI 1281.		Increase.	Decrease.
	Extent.	Assessment.	Extent.	Assessment.		
	ACRES.	RS.	ACRES.	RS.	RS.	RS.
Sugar-cane	2,143	13,020	2,869	16,337	726	3,317
Cotton	43,755	56,653	45,532	58,593	1,777	1,940
Indigo	80,247	1,60,610	1,20,709	2,34,941	40,462	73,331

29. The large increase in the cultivation of indigo is consequent on the profit derivable from this crop. It will be observed from the figures marginally noted that this product has nearly trebled during the last three years.

Faslis.	Extent.
1279.....	42,264
1280.....	80,247
1281.....	1,20,709

30. The increase in the cultivation of the other two products needs no special notice. The figures given in the above Statement are more accurate than those entered in the Demand, Collection and Balance Statements sent from the Treasury Department.

31. There has also been a large increase in the cultivation of ground-nut and rape-seed—

Items.	FASLI 1280.		FASLI 1281.		INCREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ground-nut	9,262	20,130	20,694	43,446	11,432	23,316
Rape-seed	52,125	89,438	45,386	1,15,567	13,261	26,129
Total...	61,387	1,09,568	66,080	1,59,013	24,693	49,445

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32. A comparison of the general result of the Land Revenue Settlement for the last two Faslis, including Miscellaneous items of Revenue, shows a net decrease of Rupees 91,038, attributable, as has already been stated, to the unfavourable character of the season.

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	8,599	8,599	...	...
Jodi on Shrotriem Villages	22,672	22,613	...	59
Ryotwar	31,62,795	30,21,739	...	1,41,056
Miscellaneous	1,16,448	1,66,514	50,066	...
Redemption of Land Revenue ... ..	...	11	11	...
Total...	33,10,514	32,19,476	50,077	1,41,115
Net decrease...	...	...	...	91,038

33. JODI ON SHROTRIEMS.—The decrease of Rupees 59 under Jodi on Shrotriems is due to the reduction of quit-rent in the Shrotriem villages of Vengur and Yeramanoor for lands taken up for public purposes—*Vide* Government Orders, Nos. 1,274 and 160, dated 21st July 1871 and 26th January 1872.

34. The following is a Comparative Statement of the total results of the year from all sources of Revenue, showing an increase of Rupees 32,653:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue, including Miscellaneous ...	33,10,514	32,19,476	...	91,038
Abkari	2,33,256	2,33,529	273	...
Salt... ..	6,12,318	6,89,805	77,487	...
Sea Customs	60,590	87,064	26,474	...
Land Customs	91,474	1,16,132	24,658	...
Stamps	1,09,189	1,27,349	18,160	...
Income-tax	36,082	12,721	...	2,331
Total ...	44,53,423	44,86,076	1,47,052	1,14,399
Net increase ...	...	...	...	32,653

35. The variations in the collections of the current demand and of arrears of all sources of Revenue are shown in the annexed Statement. The differences in the principal items are noticed below :—

Statement B.

Items.	FASLI 1280.			FASLI 1281.			In-crease.	De-crease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Redemption ... ..	.....	.....	.....	.....	11	11	11	.....
2. Permanently settled	2,362	7,509	9,871	1,090	7,562	8,652	.....	1,219
3. Jodi on Shrotriem, etc., vil- lages	10,342	14,868	25,210	9,080	16,513	25,593	383	.....
4. Ryotwar	5,17,813	27,45,393	32,63,206	4,22,073	27,68,661	31,93,252	.....	69,954
5. Miscellaneous Items	51,903	34,022	85,925	73,495	95,176	1,66,153	80,228	.....
Total ...	5,82,420	28,01,792	33,84,212	5,05,738	28,87,923	33,93,661	80,622	71,173
Net increase ...	.....	.....	.....	.....	.....	.....	9,449	.....
Abkari	79,328	1,84,724	2,64,052	53,841	2,00,232	2,54,073	.....	9,979
Salt ... ..	.....	6,12,318	6,12,318	.....	6,89,805	6,89,805	77,487	.....
Sea Customs ... ..	.....	60,590	60,590	.....	87,064	87,064	26,474	.....
Land Customs ... ..	.....	91,474	91,474	.....	1,16,132	1,16,132	24,658	.....
Stamps ... ..	.....	1,09,189	1,09,189	.....	1,27,349	1,27,349	18,160	.....
Income-tax	335	32,703	33,038	2,927	12,376	15,203	.....	17,835
Total ...	79,663	10,90,998	11,70,661	56,668	12,32,958	12,89,626	1,46,779	27,314
Grand Total ...	6,62,083	38,92,790	45,54,873	5,62,406	41,20,881	46,83,287	2,27,401	98,987
Net increase ...	.....	.....	.....	.....	.....	.....	1,28,414	.....

36. PERMANENTLY SETTLED.—The decrease under this head is due to the smaller amount of arrears at the commencement of the current Fasli.

37. JODI ON SHROTRIEMS.—The increase of Rupees 83 is owing to the punctual realization of current arrears.

38. RYOTWAR.—The decrease under this head arose not from any laxity in the collections, for there has been an increase of 5 per cent., but from decrease in the revenue. Stringent measures have, as the Board are aware, been recently adopted to ensure a more punctual realization of the Land Revenue, which will doubtless have a good effect in future. The increase under Miscellaneous is the result of increase of revenue under that head.

39. ABKARI.—This decrease of Rupees 9,979 arose from smaller arrears at the commencement of the Fasli.

40. **SALT.**—The sales of salt have increased largely, especially at Merkanum, owing to the increase of trade in Pondicherry, and the return carts going to Merkanum for salt, and also to the reported inferiority of salt sold at Cheyur in the Madras District. The sales of salt at the different stations are shown in the annexed Statement :—

Places.						Fasli 1280.	Fasli 1281.	Increase.	Decrease.
						RS.	RS.	RS.	RS.
Merkanum	...	...	...	...	...	4,74,377	5,49,134	74,757	...
Gundalum...	...	...	...	...	...	97,210	90,037	...	7,173
Killay	...	...	...	...	...	38,413	48,018	9,605	...
Total ...						6,10,000	6,87,189	84,362	7,173
Miscellaneous	...	...	...	...	...	2,318	2,616	298	...
Total ...						6,12,318	6,89,805	84,660	7,173
Net increase ...						...	...	77,487	...

41. The decrease in the sales at Gundalum is not satisfactorily accounted for. There is reason to believe that salt is clandestinely manufactured. I have communicated with the Superintendent of Police on the subject in order to increased activity on the part of the Constabulary, and have also noticed the matter to the Departmental Officers concerned.

Faslis.	IN. MDS.
1278.....	4,30,602
1279.....	4,04,736
1280.....	3,44,565
1281.....	3,79,512

42. The increase in the value of salt sold is not so much due to the larger quantity of salt disposed of as compared with the previous Faslis, but to the enhanced price of salt.

43. The sales of salt during the Fasli under report, although 55,000 maunds over last year's, is still 25,224 below the quantity sold in Fasli 1279, and 51,090 below that of Fasli 1278. This decrease is owing to the falling off in the traffic with the Salem District.

44. The quantity of salt sold for Home and inland consumption, and for supply to the French Government, is shown in the subjoined table. There was no export by sea :—

Items.						Fasli 1280.	Fasli 1281.	Increase.	Decrease.
						MDS.	MDS.	MDS.	MDS.
Home consumption	...	...	...	...	...	2,20,551	2,11,725	...	8,826
Inland do.	...	...	...	...	...	82,131	1,29,765	47,634	...
Supplied to French Government	...	...	...	...	...	41,883	38,022	...	3,861
Total ...						3,44,565	3,79,512	47,634	12,687
Net increase ...						...	...	34,947	...

45. Statement No. 11 shows the wastage of salt to have been 23,523 Indian Maunds, valued at Rupees 9,062, or a little over 5 per cent. of the quantity sold, and I request sanction for writing it off in the accounts. The wastage is rather heavy, but has arisen from the damage done to the salt heaps during the gales of November 1871 and May 1872.

46. The following abstract shows the quantity of salt in store at the commencement of Fasli 1280, the quantity since manufactured, and finally the quantity on hand on the 1st instant :—

	MDS.
Stock on hand on 1st July 1871	4,52,009
Quantity manufactured in Fasli 1281, i. e., up to 1st July 1872...	3,83,731
	<u>8,35,740</u>
<i>Deduct</i>	
Quantity sold, including supply to French Government	
in Fasli 1281	3,79,512
Wastage	23,523
	<u>4,03,035</u>
	4,03,035
<i>Add</i>	
	4,32,705
Quantity manufactured between 1st July 1872, and 1st October 1872.	11,783
	<u>4,44,488</u>
<i>Deduct</i>	
Quantity sold during the above period, inclusive of supply	
to French Government	65,321
Wastage	6,737
	<u>72,058</u>
	72,058
Total ...	3,72,430

47. From the above the Board will observe that the manufacture of salt during the current year is much below that of last year. In fact only 22,579 maunds have been scraped during the current season against 3,75,468 of last year, or about 6 per cent. of last year's outturn. This large falling off is by no means satisfactory, and the only circumstance which can be adduced in support of the failure is the heavy rain on the 1st May last, which washed away a large quantity of salt in the pans. There is no doubt that the forty days system produces a far better description of salt, but in the event of a storm the loss is something tremendous as was the case at Merkanum this year. I shall address the Board separately on the question of the salt supply. At present we have only about eight months' stock, and the merchants knowing this I anticipate a run upon it. Another failure of manufacture, such as we have experienced this year, and there will not be a grain of salt in the district by the middle of next year.

Fasli.	RS.
1280	60,590
1281	87,064
Increase...	<u>26,474</u>

48. SEA CUSTOMS.—The increase of Rupees 26,474 under Sea Customs has resulted from the large exportation of rice, paddy, and ground-nut oil.

Fasli.	RS.
1280	91,474
1281	1,16,132
Increase ...	<u>24,658</u>

49. LAND CUSTOMS.—Under Land Customs an increase of Rupees 24,658 has been effected mainly from the increased vigilance of the frontier establishment and the large exportation of cloth, indigo, etc.

50. The increase of Rupees 18,160 in the sales of Stamps is due to increased litigation.

51. There has been a falling off to the extent of Rupees 17,835 under Income-tax, due mainly to the changes in the Act.

52. STATEMENT No. 7.—Out of the entire demand of Rupees 44,86,078 a sum of Rupees 41,20,881 was collected within the year, leaving a balance of Rupees 3,65,199, which was further

reduced to Rupees 1,42,072 up to the 31st ultimo. Of this amount Rupees 1,12,526, is balance of Land Revenue, and the remainder Rupees 29,546 of Abkari and Income-tax, as shown in the margin. The balance under Abkari will be collected from the renter, whose security amounts to Rupees 59,000.

	RS.
Abkari	29,230
Income-tax.....	315
Total...	29,545

53. The total arrears outstanding on the 1st July 1871 amounted to Rupees 6,81,614, of which Rupees 5,62,406 were collected before the 1st July 1872, on which date there remained a balance of Rupees 1,07,021 exclusive of Rupees 12,187 ordered to be written off—*Vide* Board's Proceedings, dated 30th May 1872, No. 858. Deducting from this Rupees 7,898 since collected, there remained a balance of Rupees 99,123 to be realized on the 1st instant. This is not as it should be, but every effort is being made, as already stated, to reduce the arrears to a minimum.

54. STATEMENT No. 8.—The details of these old arrears, embracing a period of nine years from Fasli 1272 to Fasli 1280, is shown in Statement No. 8.

55. Of the total amount of Rupees 99,123 a sum of Rupees 14,695 is irrecoverable, as will be shown hereafter. Of the remainder Rupees 34,892-14-3 are due from the late Abkari renter Voothavinatha Nynar. Out of this Rupees 7,500 will be recovered from the heirs of one of his sureties; the remainder, Rupees 27,392-14-3, is still due by him. The whole of his real property was sold, and he was subsequently released from Jail, as per Board's Proceedings, dated 14th July 1871, No. 2,925. Inquiry is being made as to whether he has since acquired any property, and if not a special report will be submitted for the remission of this amount. In the irrecoverable arrears of Rupees 14,695 is included a sum of Rupees 1,096-2-5, being arrears of Income-tax which cannot be realized, and which was recommended to be written off in my Income-tax Report, dated 13th June last, paragraph 2.

56. The following Statement shows the Fasliwar balance of the irrecoverable arrears :—

Faslis	RS.	A.	P.
1272	148	10	7
1273	143	10	3
1274	40	9	8
1275	260	10	7
1276	287	9	8
1277	348	8	3
1278	1,184	11	6
1279	4,884	1	8
1280	7,396	6	1
Total ...	14,694	14	3

Of this total Rupees 811-13-7 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 ...	9,568	6	9
As annually remitted on account of certain Shrotriem lands taken up for public purposes ...	96	5	5
As annually remitted on account of Taliaries' emoluments, in the Chedambaram Taluq ...	2,386	2	0
As remissions on appeal after Jammabundi and suspended collections ...	736	0	1
As irrecoverable arrears of Income-tax, as already recommended to be written off in this Office letter, No. 169, dated 13th June 1872 ...	1,096	2	5
Total...	14,694	14	3

57. A Comparative Statement showing the extent to which coercive measures were adopted during the current is appended :—

Faslis.	Items.	Value of property attached.	Value of property sold.
		RS.	RS.
1280 ... {	Personal	70,185	8,271
	Real	13,773	3,496
	Total...	83,958	11,767
1281 ... {	Personal	71,216	9,736
	Real	39,368	10,329
	Total...	1,10,584	20,065
	Increase...	26,626	8,298

The reason of this increase is due to the stringent measures adopted for the collection of revenue. The collection, however, was not entirely entrusted to Batta Amins, but was made under instructions from my predecessor through the village authorities. Hence the falling off by Rupees 3,469 in the amount collected on account of batta to process servers.

58. STATEMENT No. 9.—The gross collections as per Statement No. 9 amounted to Rupees 46,83,285, and the charges to Rupees 2,99,315, leaving a surplus of Rupees 43,83,970, the charges being six per cent. of the receipts. The various items of charge as compared with the past year are given in this statement. I shall now proceed to explain some of the most important differences—

(a). The large increase of Rupees 1,824 under refunds of revenue is mainly due to the amount paid to the Trustees of the Mylum Devastanum, as per G. O., No. 1,466, dated 28th August 1871, being the assessment on certain lands made over to the Pagoda in lieu of ready-money allowance, but which assessment was not paid to the Trustees, but collected by Government.

(b). *Tent and House-rent allowance of Collector, etc.*—The increase under this head is due to the appointment of a second Assistant to this district.

(c). *Huzur and Taluq Establishment.*—Last year the arrears of pay due to Tahsildars and others during the previous year was paid. No such payment was made during the year under report. Hence the decrease.

(d). *Contingencies.*—The decrease is owing to the smallness of the collections on account of batta to process servers, and the consequent decrease in the amount paid to them.

(e). *Refunds of Income-tax.*—This decrease needs no explanation.

(f). *Drawback and Refunds.*—A sum of Rupees 12,542 was owing to a reduction in the Import duty last year refunded on account of duty levied on imported betel-nuts. No such refund was made this year. Hence the decrease.

(g). *Land Custom Establishments.*—The increase is owing to the increase of salaries to the Sayer establishment which came into force from 1st September 1871—*Vide* G. O., No. 1,011, dated 8th July 1870.

(h). *Moiety of the salary of the British Consular Agent.*—This is a new item of charge sanctioned in the Resolution of the Government of India, recorded in G. O., No. 866, P. D., dated 17th June 1871.

(i). *Salary of Salt Deputy-Collector.*—The increase under this head is due to the payment of full allowance to the salt Deputy-Collector since the date of his confirmation.

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(j). *Purchase of Salt and Manufacturer's share.*—The decrease is owing to the failure of salt manufacture.

(k). *Charges for conveying and storing Salt and for exporting Salt.*—There ought to be a decrease under this head owing to the failure of salt manufacture, but as certain charges under this head incurred during the previous year were paid during the current there has been an increase.

(l). *Commission to Stamp Vendors.*—The increase is due to the increased sales of stamps.

59. *VILLAGE AND TALUQ ACCOUNTS.*—Under instructions from Mr. Garstin these received the careful attention of the Division Officers during the year under report, and I have also overhauled them in some taluqs myself. The result was not satisfactory, and measures will be adopted to remedy existing defects. The principal cause I believe to be the fact that the Taluq establishments are undermanned as I have separately reported.

60. *REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.*—This register is kept up.

61. *QUINQUENNIAL RETURNS.*—I shall now proceed to make a few observations on the quinquennial returns prepared according to the forms which accompanied the Board's Proceedings, dated 22nd January 1872, No. 120.

62. A comparison between Statement A. now sent and that submitted in Fasli 1276 shows an increase of ninety villages, the reason of which has been explained in paragraph 5 of last year's Settlement Report—

Tenure of Villages.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryotwar Villages...	2,730	2,685	.....	45
Amany ...	7	6	.....	1
Shrotriem...	73	170	97	.....
Mootahs, etc. ...	17	17	.....	.....
Uninhabited and Moturpha Villages ...	281	320	39	.....
Total...	3,108	3,198	136	46
Net ipcrease...	.....	.....	90	.....

Fasli	Acres.
1276	18,39,095
1281	19,25,167
Increase ...	86,072

STATEMENT B.—A comparison of the aya-cut of the district as per this statement with the figures for Fasli 1276 shows an increase of acres 86,092, which is due to the correctness of the accounts prepared at the late Census.

63. *STATEMENT C.*—A comparative statement showing the existing sources of irrigation as compared with those of Fasli 1276 is annexed:—

Sources of Irrigation.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Government tanks in repair and out of repair...	3,362	3,146	.....	216
River channels do.	1,134	931	.....	203
Spring do. do.	308	205	.....	103
Anicut, both masonry and temporary do. ...	234	174	.....	60
Private tanks	251	395	144	.....
Do. river channels	5	6	1	.....
Do. spring do.	20	20	.....	.....
Do. anicut	3	5	2	.....
Wells ... { Old	16,429	14,100	.....	2,329
{ New	35,584	37,006	1,422	.....

The decrease and increase in the Government tanks, river and spring channels and anicuts, as well as in the private river channels, is due mainly to some of the temporary works included in them going out of use and others being constructed anew.

64. The increase under private tanks is owing to a large number of Government ruined tanks being made over to private individuals in the Kullakurchi and Trikalore Taluqs.

The decrease in the old and the increase in the new wells is due to the gradual decay of the former and the construction of the latter to supply their place.

65. STATEMENT D.—This Statement is not prepared, as the original Census Returns have been despatched to Mr. Gover's office, and no copies have been kept of them in the villages or taluqs.

66. STATEMENT E.—The following is a short abstract of Statement E. showing the number of ryots' puttass, etc., during the current year as compared with Fasli 1276 :—

Items.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
Ryots... ..	4,10,344	3,14,825	.....	95,519
Puttas	2,57,054	2,74,623	17,567	.....
Ploughs	1,19,463	1,46,046	26,583	.....
Cattle	9,66,320	11,29,587	1,63,267	.....

67. Under the head of ryots there is a large decrease of 95,519 although there has been a large increase under all the other items. I am inclined to think that in Fasli 1276, when the number went up from 30,1,716 to 4,10,344, this return must have been inaccurately prepared. There is no other mode of accounting for this enormous decrease in the number of ryots holding puttass.

68. STATEMENT F. shows the rent-roll of Fasli 1281.

69. A statement showing the demand, collection, and balance of costs awarded to Government in Civil suits up to Fasli 1281 is enclosed—*Vide* Board's Proceedings, dated 19th October 1871, No. 4,434.

70. The report of the Sub-Collector on the settlement of the Sub-division taluqs is enclosed.

71. REMARKS ON THE CONDUCT OF PUBLIC SERVANTS.—I have not been long enough in the district to offer a decided opinion in regard to the efficiency or otherwise of the public servants employed. In regard to the Tahsildars I have had to bring to the notice of the Board a great laxity in the collection of the revenue, and from the reports of the Division Officers and from my own personal observation, I am inclined to think that, as a rule, they do not exercise the supervision which is essential to the regular and orderly performance of public business. The manner in which the accounts are kept has especially attracted my attention, and measures will be taken without delay to remedy matters in this direction.

Cuddalore,
27th September 1872.

(Signed) H. E. SULLIVAN,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit the usual Statements with their enclosures in the forms pre-

- 1 Circular Memorandum, No. 513, 9th April 1872.
 1 Do. do. No. 811, 20th June 1872 and
 Collector's letter, No. 611 of 19th July 1872.
 1 Do. do. No. 750, 6th June 1872, and
 Collector's letter, No. 483 of 28th June 1872.

1. Pennadum.....	} Virdachellum Taluq.
2. Virdachellum ...	
3. Toludur	
4. Shetia tope	} Chidambaram Taluq.
5. Ammapettai	
6. Porto-Novo	
7. Tiagadroog	} Kullakurchi Taluq.
8. Kullakurchi	

scribed by the Board of Revenue in Circular No. 787 of 14th August 1866, and the three subsequent orders noted in the margin, and to report on the result of the Revenue settlement of the three Taluqs comprising the Sub-division for Fasli 1281.

2. I conducted the settlement of the three Taluqs at the stations named in the margin; I was occupied for one month and ten days as particularized in column 9 of Statement No. 1.

3. PUTTAS.—The total number of puttass distributed in the Fasli was 99,608, or 9,312 puttass less than those distributed in 1280. This decrease arises from relinquishments of entire puttass and from limited applications for “fresh puttass.” Under the head “Fresh puttass” in column 4 the total number distributed in the Fasli 1281 was 1275 against 3,974 issued in 1280, the

* Virdachellum	468
Chidambaram	1,078
Kullakurchi	1,152
	<u>2,699</u>

decrease being 2,699.* The total number of old puttass not at all altered is entered as 66,339 in column 6, but in these as well as those entered in column 5 a new entry as regards the increased

rate of road-cess levied under the provisions of Act IV. of 1871, has been made, but as no change was made in the patcut or holding and no additional land entered, they are distinguished in column 6 from those in which there were actual changes in the holdings or in the names of the Puttadars.

4. CHANGE OF VILLAGES.—There has been no change in the tenure of villages. The number has been reduced from 1,100 to 1,095 as entered in column 3 of Statement No. 1 under orders

- † 1. Virdagbery Coopum... Virdachellum Taluq.
 2. Ponniattan } Kullakurchi Taluq. || 3. Nayagan Poliyam..... | |
| 4. Podugai Veli..... | } Chidambaram Taluq. |
| 5. Urmana Veli | |

from the Collector. These five† have been attached to the adjoining principal villages as hamlets, because no consecutive village number was given them in the Pymash Register.

5. PRICE OF GRAIN.—The average prices of the principal kinds of food grain during Fasli 1281 were a little higher than those in Fasli 1280, except horse-gram whose price rose to Rs. 41 a garce, but there is a decrease observable in the prices of all grain in 1281 as compared with the average of the past ten years varying from $6\frac{1}{2}$ to $40\frac{1}{2}$ per cent.

6. RYOTS' HOLDINGS.—Statement No. 3 shows the ryots' holdings at the commencement of the Fasli and the subsequent alterations, and the extent since taken up, and subjoined is a comparative abstract exhibiting increase or decrease under each item, as compared with the results of

Comparative Statement.

Fasli 1280. Enclosure A. in No. 3 shows the total amount for 1281, but not in comparison with the amounts for 1280. To show this comparison in one view the following table is annexed:—

Items.	FASLI 1280.				FASLI 1281.				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.
Ryots' holdings	4,60,294	13,05,481	8	2	4,67,560	13,17,545	3	11	7,266	12,063	11	9	...	...	...	...
<i>Deduct</i>																
Land resigned	26,951	55,114	10	8	54,477	1,09,275	5	5	27,526	54,160	10	9	...	...	...	...
Land transferred	2,228	9,624	2	10	1,939	8,877	15	11	...	...	...	...	289	746	2	11
Land become useless or appropriated to some public purposes	722	1,922	10	10	327	1,113	4	1	...	...	...	...	395	809	6	9
Total...	29,901	66,661	8	4	56,743	1,19,266	9	5	26,842	52,605	1	1	...	...	...	...
Remainder	4,30,393	12,38,819	15	10	4,10,817	11,98,278	10	6	...	...	...	...	19,576	40,541	5	4
<i>Add</i>																
Land taken on Durkhast ...	34,948	68,818	8	9	2,415	5,080	13	9	...	...	...	...	32,533	63,737	11	0
Do. obtained by transfer..	2,219	9,906	11	4	1,909	8,113	13	7	...	...	...	...	310	1,792	13	9
Total...	37,167	78,725	4	1	4,324	13,194	11	4	...	...	...	...	32,843	65,530	8	9
Total holding...	4,67,560	13,17,545	3	11	4,15,141	12,11,473	5	10	...	...	...	...	52,419	1,06,071	14	1
Deduct waste remitted ...	824	2,600	11	8	16	89	8	5	...	...	...	...	808	2,511	3	3
Remainder...	4,66,736	13,14,944	8	3	4,15,125	12,11,383	13	5	...	...	...	...	51,611	1,03,560	10	10
Actual cultivation	4,38,595	12,55,227	10	0	3,74,437	11,21,919	8	10	...	...	...	...	64,158	1,33,308	1	2
Waste charged	28,141	59,716	14	3	40,688	89,464	4	7	12,547	29,747	6	4	...	...	...	...

7. The above comparative abstract shows that the total holding at the commencement of the Fasli 1281 was acres 4,67,560, assessed at Rupees 13,17,545-3-11 for the three taluqs. From this lands to an extent of acres 56,743, bearing an assessment of Rupees 1,19,266-9-5, under the several heads noted marginally, were deducted and to the remainder lands taken up afresh on

	Extent.	Assessment.		
		RS.	A.	P.
Virdachellum.....	1,32,579	3,11,644	8	4
Chidambaram	1,75,599	6,21,956	4	5
Kullakurchi	1,06,963	2,77,872	9	1
Total...	4,15,141	12,11,473	5	10

durkhast and obtained by transfer were added. Thus the total holding at the close of the Fasli is found to be acres 4,15,141, with an assessment of Rupees 12,11,473-5-10, as shown in detail in columns 31 and 32 of Statement No. 3:—

Items.	AMOUNT DEDUCTED IN THE TALUQS OF												Total.			
	Virdachellum.				Chidambaram.				Kullakurchi.							
	ACS.	RS.	A.	P.	ACS.	RS.	A.	P.	ACS.	RS.	A.	P.	ACS.	RS.	A.	P.
Land relinquished... ..	25,630	53,673	12	9	1,275	2,983	8	3	27,572	52,618	0	5	54,477	1,09,275	5	5
Land transferred from one head to another ...	536	1,298	14	0	1,192	4,357	15	2	211	3,221	2	9	1,939	8,877	15	11
Land sold for arrears but purchased by Government	108	229	14	5	26	88	15	7	8	22	8	3	142	291	6	3
Land become useless and set aside for public purposes	78	191	4	10	33	411	2	3	74	219	6	9	185	821	13	10
Total...	26,352	55,393	14	0	2,526	7,791	9	3	27,865	56,081	2	2	56,743	1,19,266	9	5

8. The amount of second crop assessment and water cess was Rupees 78,104-2-2, which must be added to the total holding found at the close of the Fasli, viz., Rupees 12,11,383-13-5.*

Thus the total amount was Rs. 12,89,487-15-7.

* Minus "waste remitted."

The subjoined table will show taluqwar the rise

and fall in the amount of Fassaljasti and Teervajasti as compared with the previous Fasli. There is a decrease of Rupees 2,622-6-11 in the three taluqs in the second crop assessment, while there is an increase of Rupees 4,588-5-7 in the water cess. Decrease in second crop assessment is chiefly attributed to the non-cultivation of second crops on wet lands which were inundated by heavy floods during November and December:—

Items.	Virdachellum.			Chidambaram.			Kullakurchi.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fassaljasti	1,737	15	0	7,495	13	7	4,877	9	11	14,111	6	6
Teervajasti	11,138	11	6	41,437	2	10	11,416	13	4	63,992	11	8
Total for 1281...	12,876	10	6	48,933	0	5	16,294	7	3	78,104	2	2
Fassaljasti	1,903	10	11	9,315	14	8	5,514	3	10	16,733	13	5
Teervajasti	8,891	8	0	39,720	10	10	10,792	3	3	59,404	6	1
Total for 1280...	10,795	2	11	49,036	9	6	16,306	7	1	76,138	3	6
Fassaljasti, decrease...	165	11	11	1,820	1	1	636	9	11	2,622	6	11
Teervajasti, increase...	2,247	3	6	1,716	8	0	624	10	1	4,588	5	7

9. The increase of Rupees 54,160-10-9 under the head "Land resigned," and decrease of Rupees 63,737-11-0 under land taken on durkhast and, decrease, of Rupees 1,33,308-1-2 under "Actual cultivation," are chiefly attributed to the want of timely sufficient rain in the beginning

of the Fasli when Cumboo, the commonest food, ought to be sown. Some lands cultivated as usual under the "Suajasti system," or without application or permission, were all charged under Sivoy Jumah instead of under Land Revenue, in order to prevent puttass being fraudulently issued in the names of the defaulters or heirs for the lands which were sold for arrears but purchased by Government itself for want of bidders, and particularly to prevent encroachments on Government lands without previous sanction, and the acquisition of proprietary right thereto. Half the revenue frauds which have come under my notice have arisen from puttass being granted to persons who have cultivated lands without giving a durkhast or receiving permission to cultivate, and it seems most unwise to assign land in perpetuity to any one who chooses to cultivate it, merely because the village officers do not take the initiative in declaring the cultivation objectionable; if a ryot wishes to obtain a secure tenure it is not too much to expect that he should apply for the land he wants. The increase of acres 12,547, assessed at Rupees 29,747-6-4, under the head "Waste

	ACS.	RS.	A.	P.
* Dry.....	6,720	12,946	5	1
Wet.....	847	3,822	0	6
Total.	7,567	16,768	5	7

charged," arises chiefly from failure of timely rain; but of this extent acres 7,567, * assessed at Rupees 16,768-5-7, from portions of survey fields as detailed in Enclosure D. in Statement No. 3.

10. Under the heads "Land transferred" and "Land obtained by transfer" there is a difference of 30 acres observable. This is because some lands from patcut were transferred as Pagoda Inam, which cannot be obtained by re-transfer. Some lands sold for arrears of Revenue are not yet re-transferred pending the grant of sale certificate from the Collector.

11. CULTIVATION OF SPECIAL PRODUCTS.—Subjoined is a Memorandum showing the state of cultivation of the special products during the Fasli 1281, as compared with that of 1280. This is extracted from Enclosure B. in Statement No. 3:—

Products.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	1,595	9,931	2,065	11,471	470	1,540	...	...
Cotton ...	41,022	51,225	42,722	54,015	1,700	2,790	...	...
Indigo ...	10,226	25,629	12,928	31,026	2,702	5,397	...	...

The above figures include the extent and Taram assessment of Inam and Shrotriem† lands

	Inam, etc.	
	Extent.	Assessment.
† Sugar-cane.....	108	549
Cotton	180	377
Indigo	551	1,198

on which these special products were raised in order to show the extent to which the cultivation is carried on.

12. The increase in Indigo cultivation is in Chidambaram Taluq with the exception of Rupees 702 in Virdachellum Taluq. In Kullakurchi there is a decrease of Rupees 2,125.

13. **PERMANENT SOURCE OF IRRIGATION.**—Annexed is a table showing the principal sources of permanent irrigation in the Sub-division, and the extent of cultivation under each of them, with the results of Fasli 1280 compared:—

Sources.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Coleroon, Lower anicut... ..	71,173	4,08,667	71,752	4,09,528	579	861	...	...
Vellar Shetia tope anicut... ..	12,952	83,532	12,749	82,493	...	...	203	1,039
Manimultanudi, Kinanoor ...	1,519	10,919	1,511	11,494	...	575	8	...
Do. Memattoor.	327	2,543	391	4,529	64	1,986	...	...
Total...	85,971	5,05,661	86,403	5,08,044	643	3,422	211	1,039
Deduct decrease.	...	...	...	...	211	1,039	...	...
Net increase ...	...	...	...	...	432	2,383	...	...

14. The extent entered as actually cultivated under each anicut represents wet lands only and the "assessment" includes water-tax on dry lands and second crop assessment. This is in order to show the total amount of revenue derived from each anicut. There is a decrease of acres 203 and assessment of Rupees 1,039 under the Shetia tope anicut, although there is a net increase

of acres 432 and assessment of Rupees 2,383 from the three other anicuts. The decrease arises from thirty-four villages noted in the margin. The Tahsildar remarks that this decrease was caused by relinquishments of some lands and by those which were cultivated under Susjasti being charged under Sivoy Jumah. I cannot understand why land should be relinquished under this permanent source of irrigation, and as I doubt the accuracy of this explanation, which does not go far enough, for, if it is true that the lands were resigned and not

cultivated, the question to be solved is why they were not cultivated. I will have the Village accounts examined in my office, and the result will form the subject of a separate communication.

15. The Kinanoor anicut irrigates fifteen villages as noted in the margin, and it may

<i>Virdachellum Taluq.</i>	<i>Chidambaram Taluq.</i>
1. Davangudi.	8. Velayamadevi.
2. Kilapilyoor.	9. Yerumboor.
3. Tholur.	10. Thuringikollai.
4. Kabanur.	11. Nellikollai.
5. Kodumanoor.	12. Sinna Nerkonum.
6. Sathapudi.	13. Ulkadai.
7. Dannanathur.	14. Krishnuncovil
	15. Aiyampadi.

irrigate more lands when the branch channels are completed as anticipated by Mr. Sharp in paragraph 9 of his report for Fasli 1280. The cost of this anicut was Rupees 34,846, and it commenced irrigating lands in Fasli 1278. Up to Fasli 1277 the lands were irrigated from an old mud dam.

16. The anicut at Memattoor irrigates lands in eight villages noted in the margin. The

<i>Virdachellum.</i>	Manavala Nullur.
<i>Parvattoor.</i>	Sathakadal.
<i>Thoravatur.</i>	Yelamangalam.
<i>Komangalam.</i>	Alachigudi.

last two villages were newly added in Fasli 1281, and when all branch channels are dug more lands will be brought under cultivation.

17. STATE OF THE SEASON.—The season of Fasli 1281 was favourable throughout the Sub-division. The rain-fall* was ample, but untimely, and, in many places, excessive. In Virdachellum and Kullakurchi Taluqs there were a few cases of cholera, small-pox, and fever, but no

	Inches.	Oz.
* Virdachellum Town.....	43	5
Kallakurchi do.	41	2
Chidambaram do.	48	8

heavy mortality was reported. The health of the people in Chidambaram Taluq was generally very good. The cattle diseases known as “வெந்தை” and “அடைப்பான்” appeared in some villages of the Virdachellum Taluq, but only a few head of cattle died. In Kullakurchi Taluq many cattle were lost through exposure to the tempest of November 1871 at the foot of the hills. In Chidambaram also cattle died, but it does not appear whether the loss was from any particular disease. The three Tahsildars have been supplied with the prescriptions and medicines for cattle diseases received from Dr. Thacker. The harvest was very good generally, although in some places the outturn of Tobacco, Cholum, Chilly, etc., was small, owing to the tempest.

18. REMISSIONS OF ALL KINDS.—The remissions granted by me at Jammabundi were very trifling, viz., Rupees 89-8-5, for Nunjah waste in Chidambaram and Kullakurchi Taluqs as shown in column 36 of Statement No. 3. This remission being for entire fields left waste is not entered in Statement No. 4, which treats of all sorts of remissions except that granted for waste lands. Occasional remissions granted with reference to the state of the season was Rupees 30-14-7 in Chidambaram and Virdachellum Taluqs. Items Nos. 12 and 13 show a remission of Rs. 125-8-10, being assessment on lands taken up for Plandorai anicut and the Muttalur bridge. Thus there is a decrease of Rupees 3,017-6-11, from the remissions granted last Fasli under the head “Occasional remissions.” The amount of “Fixed remission” is almost the same as the last Fasli, there being a decrease of only Rupees 14-4-9. Under the head “Deductions allowed from the entire demand” there is a decrease of Rupees 5,966-14-4, which is the allowance for the Village Officers. The decrease arises from the decrease in the land revenue demand of the Virdachellum and Kullakurchi Taluqs. Under the same head of “Deductions” there is an increase of Rupees 464-14-0, which is a portion of the road-cess included in the land assessment of the twenty-two villages transferred from Udiarpoliyam to Chidambaram Taluq. This amount is newly shown in this Statement No. 4 in accordance with the instructions of the Board in paragraph 4 of their Circular Memorandum, No. 750, dated 6th June 1872. Thus under all heads there is a net decrease of Rs. 8,396-0-2 from the remissions and deductions allowed in Fasli 1280. Enclosure A. in Statement No. 4 distinguishes the irrigated from the unirrigated lands on which the amount of remissions entered in Statement No. 4 was granted. The total remission under the three heads on irrigated lands amounts to Rupees 49,802-3-7 out of the total sum of Rupees 94,747-2-10.

19. AMOUNT ANNUALLY SACRIFICED WITHOUT ORDERS.—In paragraph 12 of the Settlement Report for Fasli 1280, Mr. Sharp brought to notice the annual unauthorized sacrifice to Government of Rupees 6,338-14-4, being the reduced rate of assessment enjoyed by Brahmins, Mussulmans and Porakudies on their holdings in the fifty-eight resumed Jaghire villages of the Kullakurchi Taluq.

† Vaniyendal.

Order were sent long ago to the Tahsildar to measure the lands of one† of the fifty-eight villages and to classify them roughly with reference to the condition of each field in order to test the financial difference between the existing arrangement and the proposed rough calculation, but no report has as yet come, and I do not consider that it can well be done by the present Revenue establishment in Kullakurchi, which I have already reported to be insufficient. In my letter of the 6th March last, No. 96, paragraph 5, I explained how we have to depend on the Curnams for the beriz of these fifty-eight villages which have no Pymash Registers, and I proposed to have a temporary establishment noted in the margin for the

	Rs.
1 Surveyer.....	30
1 Gumastah	15
2 Peons	12
Total...	57

sole purpose of measuring these lands for six months. Mr. Garstin recommended that my proposal should be adopted. In their Proceedings of the 9th April 1872, Miscellaneous

No. 2,585, the Board of Revenue submitted the letter to Government with their support, but no order on the subject has yet been received from Government.

20. **LAND REVENUE, MISCELLANEOUS ITEMS.**—The land revenue miscellaneous items are exhibited in Statement No. 5, which shows that the demand for Fasli 1281 was Rs. 87,337-2-8, exceeding that for Fasli 1280 (Rs. 50,340-10-3) by Rupees 36,996-8-5, as detailed taluqwar in the margin. This increase chiefly arises from the assessment on lands cultivated under Suajasti system or without tendering application and obtaining permission, having been charged under Sivey Jumah instead of Ain as was hitherto done. Of the above increase Rupees 32,840-8-9 would, in a measure, account for the decrease in the land revenue in the two taluqs noted below—

Taluqs.	Amount of decrease in Land Revenue.			Deduct amount of Suajasti cultivation charged under Sevoy Jumah.			Balance of decrease.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Virdachellum	52,618	13	8	18,048	8	8	34,570	5	0	
Kullakurchi	51,227	8	9	13,544	0	9	37,683	8	0	

Enclosure A. in Statement No. 5 shows the amount derived from irrigated land, including water-tax and dry assessment, as distinguished from unirrigated dry lands.

21. **WATER-TAX AND SECOND CROP ASSESSMENT ON INAM LANDS.**—The revenue brought to account from second crop tax on single crop Inam Nunjah, and Water-tax on Inam Punjah land amounts to Rupees 5,393-10-3, as shown in Item No. 46 of Statement No. 5. The annexed Memorandum gives the details from which it will be observed that there has been a net increase of Rupees 166-3-10 in Virdachellum and Kullakurchi Taluqs.

Talugs.	Items.	AMOUNT BROUGHT TO ACCOUNT IN						Increase.			Decrease.		
		Fasli 1280.			Fasli 1281.								
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Virdachellum...	Teervajasti...	1,023	4	4	1,468	12	2	445	7	10	...	...	...
	Fassaljasti ..	...	...	...	39	7	2	39	7	2	...	...	...
Chidambaram...	Teervajasti...	2,654	13	6	2,632	3	11	...	...	...	22	9	7
	Fassaljasti ...	754	3	2	194	9	1	...	...	...	559	10	1
Kullakurchi ...	Teervajasti ...	795	1	5	798	1	3	2	15	10	...	...	...
	Fassaljasti ...	...	...	...	260	8	8	260	8	8	...	...	...
	Total...	5,227	6	5	5,303	10	3	748	7	6	582	3	8
	Deduct decrease...	...	...	...	...	...	...	582	3	8	...	...	...
	Net increase...	...	...	...	...	...	...	166	3	10	...	...	...

22. **BALANCE OF SIVVOY JUMAH ITEMS.**—At the close of the Fasli 1281 there was a balance of Rupees 50,015-6-1 left uncollected under Land Revenue, Miscellaneous items, subsequent collection has reduced this balance to Rupees 31,379-9-11, which is inclusive of the arrears of the previous faslis as noted in the margin,

for the recovery of which measures are in steady progress.

	RS.	A.	P.
Arrear balance	12,356	2	4
Current balance	19,023	7	7
	31,379	9	11

23. **BALANCE OF SHROTRIEM VILLAGES.**—Statement No. 6 shows the demand, collection and balance of Shrotriem villages. The current demand for Fasli 1281 was Rupees 5,190-3-2, and that for 1280 was Rupees 4,298-15-2. The increase of Rupees 891-4-0 arises from the addition

* Thirukanangur Jadaya Gounden Hill.
Kurumba Gounden Hill.
Aria Gounden Hill.

to the list of Shrotriem villages of the three hills* and a village in Kullakurchi Taluq under the Collector's orders. The proceeds of these villages which were enfranchised by the Inam Commissioner were hitherto charged under Land Revenue, Miscellaneous items. The balance of quit-rent to be collected on the 1st July 1872 was Rupees 1,104-12-0, which was reduced to Rupees 546-10-1† by subsequent collections up to 15th instant. The balance chiefly stands against the Kullakurchi Taluq being Rupees 365-2-3. The whole of the arrear balance of Rupees 86-9-3 is irrecoverable, being assessment on Shrotriem land in Virdachellum Taluq taken up by the extension of a Government tank in Vayalur. This item was recommended for remission last year, but sanction for writing it off as irrecoverable has not been received.

	RS.	A.	P.
† Arrear balance	86	9	3
Current balance	460	0	10
Total...	546	10	1

24. **BALANCE OF ALL SOURCES OF REVENUE, CURRENT AND ARREARS.**—Statement No. 7 shows the demand, collection and balance of all sources of Revenue, current and arrear. The current balance was Rupees 1,58,256-0-2, while that for previous Faslis amounted to Rupees 23,864-8-3 on the 1st July 1872, as shown in columns 4 and 11 of the Statement. Subsequent collections up to 15th August 1872 have reduced the balance to Rupees 88,908-10-4, of which the arrear balance amounts to Rupees 22,199-14-9. Out of this last amount Rupees 6,926-7-5 have been found irrecoverable and are recommended for remission, and for the recovery of the remainder coercive measures are in progress. The current balance on the 16th instant, viz., Rupees 66,708-11-7 is divided between the three Taluqs as follows:—

	Current balance.			Arrear balance.		
	RS.	A.	P.	RS.	A.	P.
Virdachellum	20,165	15	1	7,668	10	3
Chidambaram	1,12,787	4	9	15,127	10	2
Kullakurchi	25,302	12	4	1,068	3	10
Total...	1,58,256	0	2	23,864	8	3
Deduct.						
Subsequent collections ...	91,547	4	7	1,664	9	6
Balance on 16th August 1872	66,708	11	7	22,199	14	9

recovery of the remainder coercive measures are in progress. The current balance on the 16th instant, viz., Rupees 66,708-11-7 is divided between the three Taluqs as follows:—

	As stood on the 16th August 1872.			As stood on the 24th September 1871.		
	RS.	A.	P.	RS.	A.	P.
Virdachellum	7,533	3	1	12,063	11	1
Chidambaram	54,145	8	7	42,585	7	1
Kullakurchi	5,029	15	11	6,301	1	9
Total...	66,708	11	7	60,950	3	11

The subsequent collections of the arrear in Fasli 1280 were calculated up to 23rd September 1871, whereas in 1281 they were calculated up to 15th August 1872, five weeks earlier, but still the balance outstanding on the 16th August in Virdachellum and Kullakurchi Taluqs was much below that which stood on the 23rd September 1871; but considering the large decrease† in the land revenue demand of these two taluqs in Fasli 1281 as noted in paragraph 20 of this report, this balance should not have been left uncol-

	RS.
† Virdachellum.....	34,570
Kullakurchi	37,683

lected until so late as the 16th instant, but these two taluqs were left without a Tahsildar for nearly two months in consequence of the retirement of the old Tahsildars from the service. The new Tahsildar, V. Parthasardiyengar of Virdachellum, and T. Badrachellum Pillay of Kullakurchi, assumed their charges on the 29th March and 10th May 1872 respectively, when the current arrear was more than one lakh of Rupees in each taluq, and by their great exertions the balance was reduced to the small sums specified above.

25. **BALANCE IN CHIDAMBARAM.**—The current balance in Chidambaram Taluq on the 16th instant is greater than that which was on the 23rd September 1871, but there was no decrease in the demand for 1281, nor was there any increase deserving of notice. A great portion of each of the eight kists of the demand was allowed to accumulate until after the Jammabundi was closed towards the end of May last, notwithstanding repeated orders and warnings month after month to proceed collecting the kists while the crops were on the land, and the result was that there was an arrear of kist amounting to Rupees 3,00,297 to be collected on the 1st June 1872. This state of things was reported to you by me, and on your recommendation the Board have reduced the Tahsildar Venugopaul Naidoo to the grade of a 2nd Class Tahsildar for the term of one year.

26. **FASLIWAR BALANCE.**—Statement No. 8 treats of the arrears of past Faslis at the beginning of the Fasli 1281, under the three heads of Shrotriem, Ryotwar, and Miscellaneous items, and the amount collected within the Fasli and subsequently. The arrear was Rs. 1,98,202-10-6, deducting from which the amount collected and remitted within the Fasli 1281, viz., Rupees 1,74,338-2-3, the balance left uncollected on the 1st July 1872 was Rupees 23,864-8-3, which was reduced by subsequent collection up to 15th August 1872 to Rupees 22,199-14-9 as shown in column 12 of the Statement. Of this last balance a sum of Rupees 6,926-7-5 has been found irrecoverable after examining the individual balance list both at Jammabundi as each village came up for settlement and subsequently now.

27. **EXAMINATION INTO THE LISTS OF INDIVIDUAL FASLIWAR BALANCES.**—As desired by Mr. Garstin in his Memorandum, No. 10, dated 8th January 1872, paragraphs 5 and 6 each case of balance up to Fasli 1280 inclusive was enquired into at the Jammabandi and the result entered in an English Register kept for the purpose. In many cases where the amount was said to be irrecoverable in the first instance properties have been since found and the arrears recovered, especially in Chidambaram Taluq. The English Registers of old balances of the three Taluqs and Villagewar abstracts marked A. B. C., of the amounts found to be irrecoverable, are herewith

Irrecoverable arrears recommended for remission.

submitted as required by Mr. Garstin. Of the sum of Rupees 6,926-7-5 now found irrecoverable and recommended for remission for the reasons assigned in the annexed table, Rupees 2,489-3-1 were found irrecoverable in Fasli 1280 by Mr. Sharp, and in his last year's Jammabundi report, paragraph 16, he recommended that the amount, viz., Rupees 5,433-7-0, should be struck off the accounts, but sanction was received to remit Rupees 2,625-14-10.*

	RS.	A.	P.
* Chidambaram.....	2,497	6	2
Kallakurchi.....	128	8	8
	2,625	14	10

Deducting from the amount now recommended for remission the sum of Rupees 2,489-8-1 already recommended in Fasli 1280 there leaves a balance of Rupees 4,437-4-4, of which Rupees 2,386-2-0 from the assessment on land set aside as Inam for Taliari offices in Chidambaram Taluq and cultivated by the Inamdars, but sanction for the assignment has not been received and the lands are therefore charged in the accounts and the teerwah annually remitted. The remaining sum of Rupees 2,051-2-4 consists chiefly of cases where lands were sold but the arrear not realized, as also to other causes explained below. I have, therefore, the honour to request that you will be good enough to obtain the sanction of the Board of Revenue to strike off the amount of Rs. 6,926-7-5 from the demand.

Items.	Fasli 1272.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Assessment on lands set aside as emoluments for the office of Taliaries, and cultivated by them or on their account	2,386 2 0	2,386 2 0
2. Assessment on land in boundary dispute collected in one of the disputant villages	6 1 6	20 10 2	264 10 10	350 8 11	641 15 5
3. Assessment on land sold for arrear, but purchased by Government.	50 14 4	531 3 7	1,188 12 10	715 0 2	2,485 14 11
4. Assessment on land sold for arrear, but portions not realized	34 13 4	42 14 6	6 9 0	84 4 10
5. Assessment on lands remitted after Jammabundi on account of loss sustained from accidental fire, etc., etc.	687 4 5	123 13 4	811 1 9
6. Assessment on Shrotriem land taken up by the extension of the Vayalur Government tank	43 4 8	43 4 7	86 9 3
7. Assessment on land twice charged in Ain and Sivoy Jumah by mistake.	1 10 3	...	18 13 1	20 7 4
8. Gramanattam land not cultivated but charged by mistake...	0 11 0	0 11 0	1 6 0
9. Assessment on land taken up by the Memattoor anicut channels and the Plandori anicut and kilns, etc.	88 7 6	25 15 7	114 7 1
10. Assessment on land cultivated and charged under Sivoy Jumah by a non-resident who deserted since	17 9 8	11 14 3	29 7 11
11. Assessment on land entered as Pagoda Inam in exchange for that taken by the Kiranur anicut channels	24 6 0	24 6 0	48 12 0
12. Assessment on land assigned and charged without the applicant's knowledge and consent	126 13 7	...	126 13 7
13. Assessment improperly charged on land not in existence and in excess of proper demand	10 10 9	10 10 9
14. Assessment improperly charged on land granted as cowle tope	6 2 1	8 10 7	0 7 1	15 3 9
15. Assessment on land included in the water-spread of a Cirkar tank	1 7 10	6 8 4	8 0 2
16. Assessment on land taken up by the Police Station-house...	0 3 8	0 3 8	0 3 8	0 11 0
17. Tax improperly charged on unproductive young trees...	4 0 0	...	...	...	4 0 0
18. Assessment on land taken up for the purpose of the bridge near Muttalur...	7 14 10	...	7 14 10
19. Assessment collected and embezzled by a deceased Monigar who left no property or heir, but whose receipt the Puttadar produced... ..	14 0 0	...	...	...	...	14 0 0
20. Quit-rent on Inam land relinquished and accepted under Collector's orders for 1280	5 8 0	...	5 8 0
21. Arbitrary assessment charged by mistake on lands fit to be cultivated.	10 5 10	12 11 0	23 0 10
Total...	14 0 0	60 15 10	594 11 1	2,519 1 9	3,737 10 9	6,926 7 5

28. After deducting the amount of irrecoverable balance as explained above, there is a balance of Rupees 15,273-7-4 to be collected up to Fasli 1280. Of this the greater portion is due in Chidambaram Taluq, viz., Rupees 10,508-0-6. The arrear on lands under attachment is reported to amount to about 9,000 Rupees. The recoverable balance in Virdachellum Taluq was Rupees 3,982-13-10, of which Rupees 2,000 are due on lands under attachment and those ordered to be sold already. There are movables under attachment besides the lands involved in boundary dispute. The balance in Kullakurchi Taluq amounts to Rupees 782-9-0. The arrear due on lands under attachment and to be sold amounts to Rupees 500, processes are said to be issued for the remaining arrear.

29. COERCIVE MEASURES IN THE COLLECTION OF REVENUE.—In the realization of revenue coercive measures were resorted to in the Fasli under report to a large extent. As detailed in Enclosure A. in Statement No. 8 processes under Act II. of 1864, Madras, were issued against 3,154 defaulters in 670 villages for an arrear of Rupees 51,811-9-3. The personal and real property attached were estimated at Rupees 39,550, but the value of property actually sold was only Rupees 12,531, of which Rupees 5,246 form the value of the real property.

30. The marginal Memorandum will show the amount of fees collected and paid to persons

Taluqs.	Fees collect- ed.			Fees to Pro- cess servers and Dis- trainers.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Virdachellum.	271	8	0	271	8	0	...	...	...
Chidambaram.	381	15	0	364	9	0	17	6	0
Kullakurchi...	...	...	...	...	...	...	...	...	...
Total...	653	7	0	636	1	0	17	6	0

employed as batta process servers under the provisions of Act II. of 1864. The balance of Rupees 17-6-0 was unpaid on the 1st July 1872, but subsequent payment was Rs. 12-12-0, leaving a balance of Rupees 4-10-0, which will be paid as soon as the process server returns. The amount of fees collected in 1281 is considerably less by Rupees 1,596-15-11 than that collected in 1280, although there is an increase of Rupees 204-1-0 in Virdachellum

Taluq over the last Fasli's collection, while in Kullakurchi there was no fee collected, but the processes issued and property sold were to a larger extent than in Fasli 1280. This is plainly attributable to the strict observance of the Board's Standing Order No. I. of 1869, in accordance with which almost all the processes were served through the village officers free of any additional cost to the ryots. All the decrease in the amount of fees collected was in the taluq of Chidambaram in which the large arrear of current revenue, viz., Rupees 54,145-8-7 was left uncollected on the 16th instant.

31. PUBLIC AND PRIVATE TOPES.—The extent of plantation of public and private topes under the Tope Rules of 1848, amounts to acres 704·32, assessed at Rupees 1,469-14-3, both wet and dry, which includes acres 40·83, assessed at Rupees 67-1-10, newly assigned as private tope in Fasli 1281 in Virdachellum and Chidambaram Taluqs. The extent of these topes is shown Taluq war in the annexed Memorandum :—

Taluqs.	Public Topes.					Private Topes.					Total.				
	A.	D.	RS.	A.	P.	A.	D.	RS.	A.	P.	A.	D.	RS.	A.	P.
Virdachellum ...	52	33	115	12	11	378	80	938	10	10	431	13	1,054	7	9
Chidambaram ...	5	66	18	6	2	168	49	178	12	5	174	15	197	2	7
Kullakurchi ...	19	21	35	2	4	79	83	183	1	7	99	4	218	3	11
Total...	77	20	169	5	5	627	12	1,300	8	10	704	32	1,469	14	3

In Virdachellum Taluq an extent of acres 12·46, assessed at Rupees 22-11-10, granted as a private tope has been charged in Ain in the Fasli under-review, as the period of twenty years already expired.

32. LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.—No acquisition of land in the Sub-division during the Fasli 1281 was reported. The statements received from the Tahsildars of Virdachellum, Chidambaram and Kullakurchi disclose no fresh acquisition in the Fasli except an extent of acres 1-62, assessed at Rupees 4-10-10, wet and dry purchased with the cocoanut trees thereon by T. Badrachellum Pillay, Acting Tahsildar of Kullakurchi, in the village of Adiviragapermalthottam, in Chidambaram Taluq.

33. EXAMINATION INTO THE VILLAGE AND TALUQ ACCOUNTS.—As regards the examination of the village accounts, a thorough systematic scrutiny into the accounts, especially Forms Nos. 1, 4, 5, 6, 7, 13 and 16 was made, and all errors and faults noted in each book before each village was called for settlement, at which time orders were passed by me in all cases where errors were found. The Survey Register A. was compared with the Account No. 4 as a rule, and all mistakes in the extent and tarams were rectified by written orders by me in each case brought to notice. In many cases wrong tarams were entered and the survey extent improperly lessened by Curnams of their own accord. Portions of survey fields were omitted to be charged and great differences in the entries about water-cess, second crop assessment, and tree-tax were manifest between No. 4 and No. 5 accounts, Adangal and Chittah. In fact no village was taken up for settlement before these accounts were examined and their correctness or otherwise was certified in writing by the examiner. Indeed the twenty-two accounts of the Village Manual were written out in the prescribed forms. The result of such an examination was that not only all the accounts were properly and correctly written out, but that large sums omitted to be charged were at once brought to account. The Taluq accounts were also examined and errors pointed out then and there; the forty days entered in Statement No. 1 were the days on which I personally heard complaints and distributed puttas, but the Jammabundi really lasted from the 29th January to the 31st May.

34. ITEMS UNDER "LOCAL FUNDS," IRRECOVERABLE.—Under the head "Local Funds" there

	RS.	A.	P.
Kallakurchi.....	6	12	6
Chidambaram.....	890	13	1
	897	9	7

is a sum of Rupees 897-9-7 in the two taluqs noted in the margin which has been found to be irrecoverable, but which is still allowed to stand in our accounts and swell the arrears of the several items. This balance is of long standing,

and there is not the slightest prospect of collecting any portion of it. I have tabulated the amount below, and I request you to obtain the necessary sanction for removing this sum of Rupees 897-9-7 from our accounts :—

Circumstances under which the balance has become irrecoverable.	Faslis for which the amount is due.	ITEMS AND AMOUNT FOUND IRRECOVERABLE.											
		Road-cess.			Ferry-rent.			Fish-rent.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Amount in arrear for which no individual list can be found ...	1266 ...	21	1	6	59	1	11	...	...	...	80	3	5
2. Amount of Road-cess due on land revenue remitted as irrecoverable arrear ...	1276 ...	0	10	4	...	...	...	...	...	...	0	10	4
	1277 ...	1	1	10	...	...	...	...	...	...	1	1	10
	1278 ...	3	9	7	...	...	...	...	...	...	3	9	7
	1279 ...	0	11	10	...	...	...	...	...	...	0	11	10
	1280 ...	0	10	11	...	...	...	...	...	...	0	10	11
3. Amount found irrecoverable in 1868 by Mr. Hathaway, as the renter had sustained loss, as others were since allowed to ply boats on Vellar, and as he was since convicted criminally and sent to Jail ...	1276 ...	...	...	...	166	10	8	...	...	...	166	10	8

Circumstances under which the balance has become irrecoverable.	Faslis for which the amount is due.	ITEMS AND AMOUNT FOUND IRRECOVERABLE.								
		Road-cess.			Ferry-rent.			Fish-rent.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
4. Amount found irrecoverable in 1868, because the renter sustained loss by others being allowed to ply boats and he is since dead.	1276 ...	...	...	...	81	3	0	...	...	...
5. Amount found irrecoverable in 1868 by the Collector Mr. Reade, who ordered that the collection of this amount should be postponed— <i>Vide</i> his Takeed No. 66, dated 26th July 1868 ...	1276 ...	...	...	...	...	...	...	552	0	0
6. Amount due by a fish renter who is since reduced to poverty ...	1275 ...	...	...	...	...	...	...	10	12	0
Total...	...	27	14	0	306	15	7	562	12	0
								897	9	7

35. QUINQUENNIAL RETURNS A. to F.—The Quinquennial Returns, six in number, prepared in the forms prescribed are herewith submitted. In No. 31 the details of houses and population are not entered, as this information is not procurable as far as the Taluq of Kullakurchi is concerned. The Census Return No. 3 appears to have been despatched to the Huzur, and no copy is found with the village officers.

36. In Form C. No. 32 under the head “Anicuts” I have entered only four in the taluqs of Virdachellum and Chidambaram. These are the only permanent anicuts in use in this Division ; but in the Taluq accounts the number of anicuts entered is 500, which evidently includes every little mud dam to turn water into the numerous river channels ; each of such channels is taken as an anicut, which is I believe incorrect, and I have accordingly entered them all as River channels.

VIRDACHELLUM,
26th August 1872.

(Signed) A. L. LISTER,
Acting Sub-Collector.

(True Copy.)

(Signed) H. E. SULLIVAN,
Acting Collector.

SETTLEMENT REPORT

OF

TANJORE.

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I HAVE the honour to submit my report on the Settlement of the revenues of this district for Faslî 1281 (A.D. 1871-72); the prescribed tabular returns with the Sub-Collector's report on his division accompany.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE.—The subjoined table shows the places at which, and the officers by whom, the settlement of the several taluqs was conducted :—

Names of the Officers.	Names of the Taluqs.	Stations where the Settlement was made.	Period occupied for the settlement of each Taluq.
W. M. Cadell, Esq., Offg. Collector	Combaconum ...	Combaconum ...	From 19th Feb. to 12th April 1872.
H. J. Stokes, Esq., Sub-Collector.	Negapatam ...	{ Negapatam ... }	From 26th Jan. to 26th April 1872.
		{ Trivalore ... }	
	Nannilam ...	{ Kodavasal ... }	From 19th Jan. to 17th April 1872.
		{ Nannilam ... }	
L. R. Burrows, Esq., Acting Head Assistant Collector.	Mayaveram ...	{ Polagham ... }	From 8th Feb. to 28th May 1872.
	Shialli ...	{ Mayaveram ... }	
		{ Tranquebar ... }	From 13th Feb. to 15th May 1872.
		Shialli ...	

SETTLEMENT REPORT OF TANJORE.

Names of the Officers.	Names of the Taluqs.	Stations where the Settlement was made.	Period occupied for the settlement of each Taluq.
A. Strinivasa Row, 3rd Class Deputy-Collector.	Tanjore	{ Trivadi Tanjore Vallam Orattanad	From 14th March to 9th April 1872.
	Puttukottah	{ Puttukottah Ardhangi	From 24th Feb. to 15th April 1872.
Y. Alagasingari Naidu, 4th Class Deputy-Collector.	Mannargudi	Mannargudi	From 13th March to 23rd April 1872.
	Tritrapundi	Tritrapundi	From 4th March to 27th June 1872.

3. PUTTAS UNDER RYOTWAR SETTLEMENT.—The total number of puttass under Ryotwar Settlement was 1,22,502, against 1,21,814 in the preceding year; the difference, viz., 688, being the result of gross increase of 10,040 puttass from sub-division of holdings in the ordinary course of partition, sale, etc., as also the formation of new ones by darkhast, counterbalanced by a gross decrease of 9,352 from two or more puttass having merged into one. Of the total number, 10,040 were newly issued as above-mentioned, and the remaining were old puttass, of which 43,648 were modified by additional entries and 68,814 retained without any alteration whatever.

4. NUMBER AND TENURES OF VILLAGES.—The number of villages and hamlets under each head of settlement stood exactly as they did in the year preceding; annexed is a statement of them:—

	Number of Villages.	Number of Hamlets.
<i>Taraff or Government Villages.</i>		
Field assessed	772	725
Mottamfaisal... ..	1,585	1,664
Olungu rented, affected by price ... ..	...	1
Olungu rented, but not affected by price	54	104
Grain rented... ..	...	1
Amani ... ..	...	1
Total Taraff or Government Villages ...	2,411	2,496
<i>Inam, etc.</i>		
Poliput	251	...
Sarwamaniem	453	...
Shrotriem	600	...
Fixed money rented... ..	46	...
Permanently grain rented	11	...
Ardhamaniem or half assessed	6	...
Mokasa villages belonging to the late Rajah's Estate	139	...
Total Inam, etc. ...	1,506	...
Towns not paying any revenue to Government	17	...
Sudhappal or entirely waste ... ..	...	5
Jungle	1	...
Grand Total ...	3,935	2,501

5. SEASON.—The season in its earlier part was all that could be desired; the supply of freshes in the Cauvery was regular and steady, and, supplemented by local rains seasonably distributed over the period during which the wet cultivation is carried on in the delta, held out prospects of an abundant harvest. On the 6th November, however, the more eastern and

northern portions of the district were visited by a severe storm accompanied by heavy rain, which, besides causing an almost general destruction of trees (chiefly cocoanut) and of plantain and betel gardens, did some injury also to the standing crops both dry and wet. At the same time, in the more southern and upland parts of the district, the rainfall was deficient, and on the whole, therefore, the outturn of the wet crops was under three-fourths and that of the dry within two-thirds of an average yield. The subjoined table shows the quantity of rain-fall during the past and the preceding five years. The rain gauges kept at the several stations have been examined by the Divisional Officers and found in good order. The registers have also been inspected and found correctly and regularly kept:—

Months.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.
	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
April	·16	·38	·05	1·36	1·15	1·72
May	·4	3·92	·78	·52	·1	3·43
June	1·35	·12	2·82	·51	3·45	·82
July	·53	·99	4·39	1·51	1·36	1·93
August	2·3	1·95	1·78	2·85	6·81	2·71
September	1·9	3·17	4·06	7·6	2·99	6·16
Total...	6·64	10·53	13·88	14·35	15·86	16·77
October	6·4	4·7	6·42	5·44	6·5	7·93
November	6·15	4·44	3·17	14·95	7·59	13·5
December	8·6	1·28	3·55	8·05	8·9	2·39
January	·07	3·4	1·31	2·5	3·62	·66
February ... ..	...	·01	·37	...	·87	·22
March... ..	...	...	...	...	1·02	·6
Total...	21·22	13·83	14·82	30·94	28·5	25·3
Grand Total...	27·86	21·36	28·7	45·29	44·36	42·07

6. SANITARY CONDITION.—In a sanitary point of view, the year under report contrasts unfavourably with the previous one, which was itself not a particularly healthy year. The diseases most prevalent were fever and small-pox, while from cholera the district enjoyed an almost absolute immunity. Mortality in the aggregate, per thousand of the population, was about 25

	Fasli 1280.	Fasli 1281.
Cholera	1,554	239
Small-pox	1,399	2,841
Fever	7,775	6,905
Other diseases	28,845	33,101
Total...	39,573	43,086

against 23 in the preceding year, and, as the table entered in the margin shows, nearly one-sixth of the total number of deaths was caused by fever. I doubt, however, whether even these figures correctly represent the death-rate from

this disease, which, judging from my own observation, prevailed in a virulent form to a much greater extent, and I am inclined to think that deaths from this disease are often incorrectly classed under other heads. The death-rate from small-pox, increasing as it does year by year, does not, as I have already said in my Administration Report, speak well for the efficiency of the Vaccine Department, and evidently there is some radical defect either in its organization or its working. On this point, however, I shall address the Board by a separate communication.

7. PRICES.—The average wholesale bazaar prices of 2nd-sort paddy, as shown by Statement No. 2, have risen about 18 per cent. above the preceding year, a result which must be attributed in a measure to the deficient harvest of the year under report; but it must at the same time be noted that in the preceding year a large quantity of old grain hoarded by the Mirassidars in previous years, in anticipation of higher prices which they could not realize, was thrown into the market, and had the effect of lowering the prices below what they would have been under ordinary circumstances. The export market has also been a little more brisk.

SETTLEMENT REPORT OF TANJORE.

8. The returns of village retail sales of the staple produce, viz., paddy, show a larger increase over the preceding year, the average rate for the whole year being, as exhibited in the subjoined table, very nearly 30 per cent. above the preceding year, and no less than 115 per cent. over the standard commutation rate :—

					Per Tanjore Kallam of Paddy.			Per Madras Garce.		
					RS.	A.	P.	RS.	A.	P.
Standard price ...	...	...	...	...	0	7	8 $\frac{3}{4}$	55	12	11
Commutation price of Fasli 1280 ...	...	...	...	...	0	12	8 $\frac{1}{2}$ $\frac{5}{6}$	92	6	4 $\frac{3}{4}$
Do. do. do. 1281 ...	...	...	...	...	1	0	6 $\frac{1}{2}$	119	14	10
Increase above the standard ...	...	...	...	...	0	8	10 $\frac{1}{8}$	.....	.....	.....
Per-centage ...	...	...	...	...	114	$\frac{7}{8}$	0	.....	.....	.....
Increase above last Fasli ...	...	...	...	...	0	3	9 $\frac{9}{16}$	.....	.....	.....
Per-centage ...	...	...	...	...	29	$\frac{3}{4}$	0	.....	.....	.....

9. WAGES OF LABOUR.—High as the market prices of food have been compared with the preceding year, they are still below the average of the past fifteen years; and considering that the labouring classes in Tanjore can always find ample employment at home at remunerative wages in addition to an ever-inviting market in Ceylon, the Mauritius, the Straits Settlement, etc., and their conditions remains unaffected.

10. RYOTS' HOLDINGS.—The ryots' holdings for the year under report amounted to 10,29,218 acres, assessed at Rupees 39,65,672, and compared with the preceding year exhibit an increase of 4,038 acres in area and Rupees 8,433 in revenue, being the result of 5,624 acres assessed at Rupees 11,162 newly taken up, against 1,586 acres, assessed at Rupees 2,729, given up, as shown in the abstract annexed :—

					FASLI 1281.	
					Extent.	Assessment.
					ACRES.	RS.
Ryots' holdings as they stood at the beginning of the year ...	...	...	...	...	10,25,165	39,57,118
Lands transferred from Amani to Ryotwar Settlement ...	...	...	...	...	15	121
Lands given up ...	...	...	...	...	10,25,180	39,57,239
	...	...	...	...	1,586	2,729
Lands taken up ...	...	...	...	...	10,23,594	39,54,510
	...	...	...	...	5,624	11,162
	...	...	...	...	10,29,218	39,65,672
Deduct waste consisting of whole survey fields, the assessment of which was remitted ...	...	...	...	...	637	2,568
	...	...	...	...	10,28,581	39,63,104
	...	...	...	...	10,28,581	39,63,104
Actual cultivation ...	...	...	...	...	9,31,322	37,66,256
Waste charged ...	...	...	...	...	97,259	1,96,848

N.B.—In this abstract, transfers of land between individual holders which merely balance each other have been excluded from both the heads given up and taken up. As a matter of interest, however, it may be noted that the aggregate extent of land transferred by sale, partition, etc., is 12,383 acres bearing an assessment of Rupees 48,514.

11. WASTE REMITTED AND WASTE CHARGED.—Waste remitted was only 637 acres, assessed at Rupees 2,568, being less by 313 acres in area and Rupees 431 in revenue than in the preceding

year. Waste charged aggregated not less than 97,259 acres, bearing an assessment of Rs. 1,96,848, a result attributable chiefly to the rigorous enforcement of the rule which prohibits the grant of relief where the loss is not shown to have arisen from causes strictly beyond the control of the ryots. I am afraid it is due in a measure also to the difficulty which, in the nature of things, must often exist in distinguishing between real neglect and want of adequate means of irrigation.

12. ACTUAL CULTIVATION.—In actual cultivation there is, as shown in the margin, a decrease of 8,017 acres in area and Rupees 19,157 in revenue, attributable chiefly to the deficiency of rain in the upland portion of the district on the one hand and superabundance in the delta on the other, which latter to some extent precluded dry cultivation. The deteriorated state, as noticed by the Acting Sub-Collector in his Settlement Report of the irrigating channels in the Negapatam Taluq, which lies in the eastern extremity of the district, also in a measure accounts for the decrease.

13. Deducting waste remitted, the settlement area made up of actual cultivation and waste charged was 10,28,581 acres, and the revenue Rupees 39,63,104.

14. SETTLEMENT OF LAND REVENUE UNDER THE HEAD RYOTWAR.—The amount of Land Revenue under the head "Ryotwar," as settled for the year under report, is Rupees 38,73,916, being Rupees 5,799 over that of the preceding year, as shown in the prescribed Comparative Statement annexed below. The variations in the several component items, out of which this increase has resulted, will be noticed in detail presently. It must, however, be here observed that, under the head of Remissions is deducted the large sum of Rupees 2,75,317 on account of the village establishment. This sum being an integral part of the land assessment, must be taken into account to form a correct idea of the actual amount of Land Revenue. Inclusive of this deduction, therefore, the revenue under Ryotwar Settlement for the year under report is Rupees 41,49,233 against Rupees 41,43,429 in the preceding year, and the total Land Revenue including Zemindari Peishcush, Inâm Jodi, and Land Miscellaneous, Rupees 44,28,829 against Rupees 44,27,635 in the preceding year:—

Items.	LAST FASLI.				PRESENT FASLI.				INCREASE.		DECREASE.	
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.
1	2	3			4	5			6	7	8	9
	ACRES	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	ACRES.	RS.
Dry	2,87,287	3,59,650	9	6	2,89,950	3,62,360	9	3	2,663	2,710	.....	.....
Wet	7,36,928	35,94,468	2	5	7,38,631	36,00,743	9	6	1,703	6,275	.....	.....
Total...	10,24,215	39,54,118	11	11	10,28,581	39,63,104	2	9	4,366	8,985	.....	.....
Second Crop assessment ... ..	.....	63,739	15	9	.....	59,551	10	9	.....	.....	.....	4,183
Additional do. ... ..	.....	85,333	5	8	.....	85,412	6	3	.....	79	.....	.....
Water-tax ... ..	.....	46,472	12	2	.....	47,812	15	10	.....	1,341	.....	.....
Road Fund ... ..	.....	1,72,159	13	1	.....	2,70,840	13	8	.....	98,681	.....	.....
Village Service Fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total...	.....	43,21,824	10	7	.....	44,26,722	1	3	.....	1,04,898	.....	.....
Deduct Remissions.												
Road Fund ... ..	.....	1,72,159	13	1	.....	2,70,840	13	8	.....	98,681	.....	.....
Village Service Fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other remissions as particularized in Statement No. 4...	.....	2,81,547	5	9	.....	2,81,965	5	3	.....	418	.....	.....
Total...	.....	4,53,707	2	10	.....	5,52,806	2	11	.....	99,099	.....	.....
Remaining beriz ... ..	.....	38,68,117	7	9	.....	38,73,915	14	4	.....	5,799	.....	.....
Add Miscellaneous Items ... ..	.....	1,32,094	5	3	.....	1,27,530	6	9	.....	.....	.....	4,563
Total...	.....	40,00,211	13	0	.....	40,01,446	5	1	.....	1,236	.....	.....

15. In the assessment of the settlement area there is an increase of Rupees 8,985 made

	RS.
Lands taken up, plus increase from Amani ...	11,283
Do. given up ...	2,729
	<hr/>
Difference ...	8,554
Decrease in waste remitted ...	431
	<hr/>
	8,985

up of the difference between lands taken up and those given up, and the decrease in waste remitted, as noticed under the head of "Ryot-war holdings." This, plus an increase of Rupees 1,420 in additional assessment and water-tax, and less a decrease of Rupees 4,188 on second

crop assessment, and an increase of Rupees 418 in sundry remissions, produces in the aggregate the net increase of Rupees 5,799 shown in paragraph 14. The decrease on second crop assessment is due to the unfavourable turn the season took at the time the second crop cultivation usually begins. The subject of remissions will be separately noticed hereafter, and the decrease in additional assessment and water-tax is too small to require any particular notice.

16. LAND REVENUE, MISCELLANEOUS.—In the numerous minor items composing the general head "Miscellaneous" added at the foot of the statement in paragraph 14, there is a decrease in the aggregate of Rupees 4,563 resulting from fluctuations under several items, the most notable of which are :—

Items of Decrease.

	RS.
Rent of gardens and topes ...	992
Revenue of sequestered Inams ...	1,436
Charges for Putta and Katchat books ...	6,175
Decrease in other sundry items ...	986
	<hr/>
Total...	9,589

Items of Increase.

Cultivation of Poramboke lands...	3,034
Increase in other sundry items ...	1,992
	<hr/>
Total...	5,026

The decrease in the rent of topes and gardens is due chiefly to the damage caused by the storm of 6th November. In the item "Revenue from sequestered Inams," there was an unusual increment in the preceding year on account of the accumulated proceeds of previous years having been credited to Government in that year; and the absence of a similar increase in the year under report has caused an apparent falling off. The item of fee for Putta and Katchat books which yielded upwards of Rupees 6,000 in Fasli 1280 was an exceptional and not an annually recurring one. The cultivation of Poramboke lands is an item of an uncertain and contingent nature.

17. REMISSIONS.—The amount of remissions granted at the annual settlement under the different heads of Shamlat Bunzar, * Shavi,† and Panibudti‡ amounted to Rupees 6,649; but to form an idea of the actual extent of relief

* Portions of fields uncultivated.

† Withered crops.

‡ Crops injured by excess of water.

accorded to the ryots at the annual settlement, it is necessary to add to this sum Rupees 2,568, being the assessment of waste remitted. The total amount of remissions for the year under report thus comes to Rupees 9,217, against Rupees 9,235 in the year preceding, the sums in both cases being smaller than the smallest yet known.

18. ROAD CESS.—The only other item in the statement under review which remains to be noticed is the Road Fund, which, being added and then deducted, does not affect the total result. The demand under this head, as settled for the year under report, amounts to Rupees 2,70,841, against Rupees 1,72,160 for the preceding year; the increase of Rupees 98,681 being the result

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obtained by the enhancement of the rate of the cess on land from 6 to 9 pies in the Rupee under Act IV, of 1871, less a decrease arising by the adoption, for the calculation of the cess on Inam lands under the said Act, of the assessment on which quit-rent was calculated in the Inam Settlement, instead of the actual rent as in the previous years. An addition to the demand on account of the assessment which remained to be made on a portion of Inam lands in the preceding year has also, to some extent, contributed to swell the amount.

19. SPECIAL PRODUCTS.—Annexed is the usual comparative table of special products cultivated, which from the very limited extent of such cultivation in Tanjore, called for no particular remark :—

[illegible]