P. W. CURRENT No. 6448

Govt. of {1891} Madras.

REVENUE.

Issued

Recd. 13/6/91 — 15-6-91 Encl.

G.O., 1st May 1891,
Nos. 390, 390A, 390B.

MAY.

Land Improvement and Agriculturists' Loans Act.

Reviewing Board's report on the transactions connected with advances under — and those made on account of Survey operations for 1889-90.

with order

B/No. 1634 dy/16 June 1891

Communicated to Suptg: Engineer for information.

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S. Engr. 17/6/91
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J. 19/6.

considering that it is undesirable to reduce the powers of Tahsildars to grant loans under the Act, but at the same time is of opinion that it will have a salutary effect if the Proceedings of Tahsildars in this respect are liable to the regular scrutiny of Divisional officers. The Board will accordingly be requested to issue a rule that in every case in which the loan granted by the Tahsildar exceeds Rs. 100, a copy of the order granting the loan and the connected papers shall be forwarded to the Divisional office for perusal and return. The Government observes that the report called for from the Collector of Madura in paragraph 6 of G.O., dated 17th March 1890, No. 204, has not yet been furnished.

7. *Survey advances.*—The amounts shown as advanced under this head do not represent the actual expenditure during the year in the demarcation of ryots' fields, but that portion of it which has been charged to individual ryots and for which bills have been furnished by the Survey Department, the expenditure incurred being recoverable from the ryots as soon as such bills are received by the Collector. The amount outstanding at the beginning of the year was Rs. 47,480-9-6, of which Rs. 28,227-4-11 or 59 per cent. was recovered during the year and of the current demand of Rs. 53,885, the collections amounted to 73 per cent. These results are by no means satisfactory and greater promptitude must be shown in the recovery of these advances. The arrear balance is unduly large and forms 56 per cent. of the total amount outstanding. The Collectors concerned should be called upon to take early steps for their recovery. Sanction is accorded for writing off the sum of Rs. 0-2-1 reported to be irrecoverable in the Wynaad taluk. The Collector of Madura should submit a separate application in respect of the sums of Rs. 830-15-1 and Rs. 247-12-4 reported to be irrecoverable in the taluks of Dindigul and Tirumangalam, explaining why steps were not taken to recover these amounts in due time and why the survey bills for these amounts are not forthcoming. It is presumed that the sum of Rs. 262-13-8 reported to be outstanding in the district of Nílgiris in Board's Proceedings of 25th April 1890, No. 217, has since been recovered.

8. The use of the term *individualwar* in paragraph 21 of the Board's Proceedings is objectionable and unnecessary.

(True Extract.)

Secretary to Government.

To the Commissioners of Land Revenue.
„ the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Accountant-General.

Copy to the Financial Department.
„ to the Public Works Department.
„ to the Superintendent, Revenue Survey.

No. 390A.

Copy to the Government of India, Revenue and Agricultural Department.

(Signed) C. A. GALTON,
Secretary to Government.

No. 390B.

Copy also to the Government of India, Department of Finance and Commerce, for information.

(Signed) C. A. GALTON,
Secretary to Government.

Exd. A. Aubert.

130 Copies.

APPENDIX.

Statement showing the nature and extent of improvements carried out with the aid of advances under the Land Improvement Loans Act in the district of up to the end of the official year.

Taluk.	Construction of new wells.		Repair of wells.		Other improvements.			Remarks.
	Number of new wells constructed	Amount advanced.	Number of wells repaired.	Amount advanced.	Particulars.	Amount advanced.	Extent benefited.	
1	2	3	5	6	8	9	10	11

Note.—In districts where the special well rules are in operation, the information under wells should be given separately under ordinary and special well rules.

Statement showing the number of cattle purchased and the agricultural improvements effected with the aid of advances made under the Agriculturists' Loans Act in the district of up to the end of the official year.

Taluk.	Purchase of cattle.		For re-building houses.		Other purposes.			Remarks.
	Amount advanced for seed-grain.	Amount advanced.	Number of cattle purchased.	Number rebuilt.	Amount advanced.	Particulars.	Amount advanced.	Extent of land benefited.	
1	2	3	4	6	5	7	8	9	10

Order—dated 1st May 1891, No. 390, Revenue.

Land Revenue, No. 24.

With the Proceedings read above, the Board of Revenue submits its report on the transactions connected with loans under the Land Improvement and Agriculturists' Loans Acts and advances made for survey operations during 1889-90. The report which is very full and clear calls for but few remarks.

2. The amount of loans granted under the Land Improvement Loans' Act was Rs. 1,38,690 against Rs. 1,30,822 in the previous year, being an increase of a little over 7 per cent. The loans were distributed over 16 districts against 13 in 1888-89, the bulk of them (71 per cent.) being confined to the districts of Coimbatore, Salem and Chingleput. In Vizagapatam, Kistna and Nellore, advances were made for the first time in the year under review. In the other 13 districts there was an increase in 7 and a decrease in 6 others, resulting in a net increase of Rs. 7,868. The decrease is most noticeable in the case of Madura, where the amount fell to Rs. 5,870 from Rs. 22,496 on the previous year, being a falling off of nearly 75 per cent. But the amount advanced in the previous year included large sums which were granted without proper enquiry or adequate security and the decrease is not altogether a matter for regret, if it is the result of greater care exercised in the grant of loans. A similar remark applies to Coimbatore where the decrease (23 per cent.) is ascribed to the summary recoveries ordered to be made towards the close of 1888-89 which have tended to keep out undesirable applications. The results achieved in the year under report do not show a decided advance over those of the previous year, but making allowance for the discouraging effects of the summary recoveries of large sums ordered in the districts of Anantapur, Coimbatore and Madura, and having regard to the greater care that appears to have been exercised in the grant of loans with reference to the instructions issued in G.O., dated 14th May 1889, No. 382, the Government thinks that the figures must be accepted as indicative of a steady advance in the right direction. The results achieved in the Ceded Districts are again disappointing; the total amount advanced in all the four districts was only Rs. 12,235 and no advances were made under the Special Well Rules in Cuddapah and Kurnool. With reference to the remarks of the Board in paragraph 18, it is observed that the Special Well Rules have now been extended to the districts of North Arcot, Ganjam, Coimbatore and Tinnevelly. It is hoped that this will to some extent remove the difficulty adverted to by the Collector of the first-named district; loans can be granted under these rules on the pledge of the lands improved, collateral security being taken to the full amount of the advances during the period of construction of the wells. The reports called for in G.O., dated 21st January 1891, No. 45, should be expedited.

3. The amount of advances granted under the Agriculturists' Loans Act was Rs. 44,950 against Rs. 36,517 and Rs. 40,034 in the two previous years. The advances were distributed over 15 districts, nearly 27 per cent. being in the district of Ganjam for the purchase of seed-grain after the late famine. More than Rs. 10,000 were advanced in Salem for the purchase of ploughing cattle. The Collector explains that the comparatively large sums advanced in this district year after year are due to the poverty of the agricultural classes and to the exertions of the Tahsildars in making the provisions of the Act widely known. Fair work was also done in the districts of Chingleput and Kurnool.

4. The amount of advances that became repayable during the year together with the balance of instalments that became due in previous years was Rs. 35,851-1-2 under the Land Improvement Loans' Act, and Rs. 45,797-1-5 under the Agriculturists' Loans Act. Of the former amount, Rs. 31,386 or 87 per cent. were collected during the year and Rs. 146-8-0 written off as irrecoverable, leaving a repayable balance at the end of the year of Rs. 4,318-9-2, which by subsequent collections has been reduced to Rs. 1,570-0-9. Of the sums that became due under the Agriculturists' Loans Act, Rs. 33,211-9-4 or only 72·5 per cent. were collected during the year and an extension of time granted in respect of Rs. 2,462, thus leaving a repayable balance at the end of the year of Rs. 10,123-8-1, which by subsequent collections has been reduced to Rs. 7,303-0-10. The amount that remains uncollected in Ganjam (Rs. 6,427) is very large and forms 88 per cent. of the last-named amount. The Collector should be called upon to take early steps for the recovery of the sums outstanding. Besides the sums

advanced under the Agriculturists' Loans Act, about 1,400 tons of seed-grain, valued at over Rs. 96,000, were distributed to the ryots in Ganjam during the year under review, payment without interest being secured on their simple bonds. The value of the grain distributed was according to the terms of the bonds repayable by the ryots after the harvest of 1889-90 ; but in G.O., dated 17th March 1890, No. 1838, the Collector was authorised to postpone recovery till the next harvest in the case of ryots who offered adequate security. He should now submit a special report on the subject showing what amounts have been recovered already and what steps he has taken to recover the remainder. Sanction is accorded for writing off the sum of Rs. 150 referred to in paragraph 14.

The amount of interest that became due in respect of advances under the two Acts was Rs. 19,097-3-10, of which Rs. 14,667-3-6 were collected during the year and Rs. 6-11-4 written off the accounts as irrecoverable, leaving a repayable balance of Rs. 4,423-5-0, which by subsequent collections has been reduced to Rs. 3,741-9-1. Of this amount, Rs. 1,112-1-9 relates to Ganjam and is due in respect of advances under the Agriculturists' Loans Act still outstanding in the district. Rupees 891 outstanding in Cuddapah under the Land Improvement Loans' Act seems to be interest due in respect of advances that have already been repaid. Early steps should be taken for the recovery of this amount. It appears from paragraphs 6 and 9 of the Board's Proceedings that certain payments have been credited to interest not yet accrued ; the procedure is obviously wrong. Any sums paid in excess of the instalment of principal due and of the interest that has accrued should be credited to principal.

—	Land Improvement Loans Act.			Agriculturists, Loans Act.		
	Rs.	A.	P.	Rs.	A.	P.
Amount that became due .	13,904	13	7	5,192	6	3
Amount recovered ..	11,386	0	5	3,281	3	1
Written off as irrecoverable.	6	11	4	..		
Subsequent collections ..	371	5	5	316	6	6
Balance	2,140	12	5	1,600	12	8

5. In paragraph 10 of the report the Board gives a statement showing the nature and number of agricultural improvements carried out with the aid of Government advances since the promulgation of the rules and the extent of the lands benefited thereby : 277 new wells have been constructed in all in ten districts and 496 old ones repaired : the information furnished as regards the extent of the lands benefited cannot, as remarked by the Board, be accepted as accurate. The Government is, however, glad to note that steps have been taken by the Board to secure better information in future. Statement No. 4 classifies the advances under the two Acts with reference to their amounts. Out of a total number of 4,338 loans, only 222 (5·2 per cent.) were for sums of Rs. 250 and upwards. Of these, 96 were in Coimbatore, 37 in Madura and 22 in Salem. The two foot-notes subjoined to the statement are misleading. Statement No. 3 shows the extent to which coercive processes were resorted to in the recovery of loans. Out of a total demand under the two Acts of Rs. 79,947 in 11 districts, Rs. 35,170-15-10 or 44 per cent. was recovered without resort to coercion, and for the recovery of the remainder 2,079 notices of demand were issued followed up by notices of distraint or of sale in 148 cases, and property to the extent of 63·78 acres was actually brought to sale. The amount realized by the sale was Rs. 642, or a little over Rs. 10 an acre.

6. A marked feature in the transactions of the year is the very large amount (Rs. 37,443-5-6) of advances under the Land Improvement Loans' Act that have been recovered or refunded before their due dates. Of this amount, nearly Rs. 31,000 represents the sums that have been recovered summarily in the districts of Coimbatore, Madura and Salem for failure of the grantees to carry out the works for which the loans were taken ; the repayment in the other districts appear to have been voluntary. Paragraph 11 of the Proceedings deals with the cases of misapplications of loans that were brought to light during the year ; but the sums involved have not been reported in all the cases. The cases reported are numerous, but they are not more numerous than was to be expected, considering that it is only within the last two or three years that the ryots have resorted to State loans to any extent. They will no doubt diminish as it becomes generally known that Government will not tolerate any abuse of the concession granted under the Act and that every loan that is not wholly applied to the purpose for which it was taken will invariably be recovered summarily. As regards the question discussed in paragraph 13, the Government agrees with the Board in

No. 6.—Statement showing the demand, collection and balance of Revenue Survey advances during the year 1889-90.

Districts.	Demand.			Collection.
	Arrears.	Current.	Total.	Arrears.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	3,663 4 11	..	3,663 4 11	1,112 11 11
Godávari	262 1 10	..	262 1 10	105 2 6
Kistna	4,368 6 0	..	4,368 6 0	..
Nellore	1,116 0 6	..	1,116 0 6	193 12 5
Bellary	429 1 4	..	429 1 4	347 1 7
South Arcot	3,496 9 11	..	3,496 9 11	2,262 12 8
Tanjore	31,506 0 0	50,887 0 0	82,393 0 0	23,420 0 0
Madura	1,367 9 0	..	1,367 9 0	1 0 0
Tinnevelly	64 0 0	10 0 0	74 0 0	..
Nilgiris	575 8 2	679 7 7	1,254 15 9	169 4 4
South Canara	..	1,729 3 4	1,729 3 4	..
Malabar	631 15 10	579 5 1	1,211 4 11	615 7 6
Total ..	47,480 9 6	53,885 0 0	1,01,365 9 6	28,227 4 11

Districts.	Collection—*cont.*		Balance.		
	Current.	Total.	Arrears.	Current.	Total.
	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	..	1,112 11 11	2,550 9 0	..	(a) 2,550 9 0
Godávari	..	105 2 6	156 15 4	..	(b) 156 15 4
Kistna	..	..	4,368 6 0	..	4,368 6 0
Nellore	..	193 12 5	922 4 1	..	922 4 1
Bellary	..	347 1 7	81 15 9	..	81 15 9
South Arcot	..	2,262 12 8	1,233 13 3	..	1,233 13 3
Tanjore	38,315 0 0	61,735 0 0	(c) 8,086 0 0	12,572 0 0	20,658 0 0
Madura	..	1 0 0	1,366 9 0	..	1,366 9 0
Tinnevelly	10 0 0	10 0 0	64 0 0	..	64 0 0
Nilgiris	..	169 4 4	406 3 10	679 7 7	1,085 11 5
South Canara	496 0 1	496 0 1	..	1,233 3 3	1,233 3 3
Malabar	492 2 6	1,107 10 0	16 8 4	87 2 7	103 10 11
Total ..	39,313 2 7	67,540 7 6	19,253 4 7	14,571 13 5	33,825 2 0

(a) Rs. 2,338-9-8 were outstanding for three years, Rs. 147-2-6 for two years, and Rs. 64-12-10 for one year.
(b) Rs. 9-7-8 were outstanding for one year and Rs. 147-7-8 for two years.
(c) Amount outstanding for one year Rs. 558, for two years Rs. 7,397, and for three years Rs. 131. Rupees 4,901-1-9 have since been collected.

No. 2.—Statement showing the advances made and the amounts recovered during 1889-90 under the Agriculturists' Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year: On account of sums entered in column 6.	Amount recovered during the year: On account of advances not yet due.
1	2	3	4	5	6	7	8
Ganjam	Purchase of seed-grain and ploughing cattle	5,714 6 5	12,377 0 0	* 18,091 6 5	5,901 14 5	944 14 5	363 0 0
Vizagapatam	Rebuilding houses	1,500 1 6	..	1,500 1 6	1,500 1 6	30 0 0	..
Kistna	For purchasing cattle and seed-grain	1,010 0 0	2,855 0 0	† 3,865 0 0	1,165 0 0	1,115 0 0	..
Nellore	For repairing certain building	925 0 0	..	925 0 0	600 0 0	600 0 0	..
Cuddapah	For agricultural improvements	286 7 0	..	286 7 0	286 7 0	286 7 0	..
Anantapur	For purchasing bullocks	..	800 0 0	800 0 0	..	..	..
Bellary	For purchasing seed-grain	6 10 11	..	6 10 11	6 10 11	6 10 11	..
Kurnool	For purchasing bullocks	470 0 0	170 0 0	640 0 0	335 0 0	335 0 0	35 0 0
Chingleput	For building houses destroyed by fire	131 4 0	..	131 4 0	18 12 0	18 12 0	..
North Arcot	For purchasing seed-grain	..	50 0 0	50 0 0	..	..	..
South Arcot	For purchasing cattle	1,555 0 0	320 0 0	1,875 0 0	1,045 0 0	909 7 0	50 0 0
Tanjore	For buying sugar-cane mill	450 0 0	..	450 0 0	225 0 0	225 0 0	..
Trichinopoly	For buying bullocks for cultivation	9,372 8 0	5,610 0 0	14,982 8 0	6,118 12 0	3,529 10 0	100 0 0
Madura	For purchase of seed-grain and cattle	4,155 7 7	5,607 8 0	9,762 15 7	2,799 7 7	2,258 2 3	4 4 2
Tinnevelly	For rebuilding houses destroyed by fire or flood	..	65 0 0	65 0 0	..	..	..
Coimbatore	For agricultural purposes (miscellaneous)	324 0 0	..	324 0 0	162 0 0	..	..
Nilgiris	For relief of distress	272 0 0	..	272 0 0	272 0 0	272 0 0	..
Salem	For buying cattle	..	250 0 0	250 0 0	..	..	..
	For purchase of ploughing cattle	4,345 0 0	2,450 0 0	6,795 0 0	1,967 8 0	1,555 0 0	253 0 0
	For formation of ridges and preparation of cultivable lands for agricultural purposes	500 0 0	..	500 0 0	500 0 0	500 0 0	..
	For purchase of seed-grain	..	60 0 0	60 0 0	..	..	..
	For rebuilding houses destroyed by fire	..	786 0 0	786 0 0	..	..	..
	For purchasing ploughing cattle	1,005 0 0	2,325 0 0	3,330 0 0	442 8 0	442 8 0	225 0 0
	For purchasing seed-grain and cattle	1,845 0 0	370 0 0	‡ 2,215 0 0	935 0 0	935 0 0	..
	For rebuilding houses destroyed by fire	307 0 0	..	307 0 0	307 0 0	157 0 0	..
	For converting thatched houses into tiled ones around the Sub-Registrar's office in Melúr	580 0 0	..	580 0 0	170 0 0	170 0 0	..
	For purchasing seed-grain and cattle	3,421 4 0	100 0 0	3,521 4 0	3,421 4 0	3,416 4 0	..
	For purchasing of ploughing bullocks	..	535 0 0	535 0 0	..	..	..
	For the improvement and development of tobacco cultivation	1,000 0 0	..	1,000 0 0	1,000 0 0	..	..
	For coffee-planting and building for cattle	500 0 0	..	500 0 0	250 0 0	250 0 0	..
	For the purchase of cattle	200 0 0	..	200 0 0	200 0 0	200 0 0	..
	For rebuilding houses destroyed by fire	150 0 0	..	150 0 0	150 0 0	150 0 0	..
	For purchase of seed-grain	20 0 0	20 0 0	40 0 0	20 0 0	..	..
	For purchase of ploughing cattle	23,305 3 0	10,200 0 0	33,505 3 0	15,997 12 0	14,884 13 9	170 10 6
	Total	63,351 4 5	44,950 8 0	1,08,301 12 5	45,797 1 5	33,211 9 4	1,208 14 8

* Rs. 16,436-6-5 represent advances made for the purchase of seed-grain and Rs. 863 for the purchase of cattle, and information for the balance is reported to be not forthcoming. Rs. 82-5 7 have been since collected.

† Rs. 1,687-8-0 represent the amount advanced for purchasing cattle and Rs. 2,177-8-0 for purchasing seed-grain.

‡ Rs. 1,845 advanced for seed-grain and cattle and Rs. 370 for cattle.

No 2.—Statement showing the advances made and the amounts recovered during 1889-90 under the Agriculturists' Loans Act—*cont.*

Districts.	Purpose for which the advances were made.	Amount written off during the year.	Total of columns 7, 8 and 9.	Balance of advances outstanding at the end of the year, column 5 —column 10.	Repayable balances outstanding at the end of the year, column 6 —column (7+9).	Interest on Advances: Amount due.	Interest on Advances: Amount collected during the year.	Interest on Advances: Balance.
		9	10	11	12	13	14	15
Ganjam	Purchase of seed-grain and ploughing cattle	..	1,307 14 5	16,783 8 0	(a) 4,957 0 0	1,123 10 3	133 6 6	990 3 0
Vizagapatam	Rebuilding houses	..	30 0 0	1,470 1 6	(a) 1,470 1 6	121 14 0	..	121 14 0
Kistna	For purchasing cattle and seed-grain	..	1,115 0 0	2,750 0 0	(b) 50 0 0	59 8 4	57 5 7	(b) 2 2 9
Nellore	For repairing certain building	..	600 0 0	315 0 0	..	113 1 3	..	113 1 3
Cuddapah	For agricultural improvement	..	286 7 0	..	..	23 9 3	22 10 10	(c) 0 14 5
Anantapur	For purchasing bullocks	..	..	800 0 0	..	..	..	..
Bellary	For purchasing seed-grain	..	6 10 11	..	..	..	..	..
Kurnool	For purchasing bullocks	..	370 0 0	270 0 0	..	54 1 6	31 4 3	22 13 3
Chingleput	For building houses destroyed by fire	..	18 12 0	112 8 0	..	8 3 3	8 3 3	..
North Arcot	For purchasing seed-grain	..	..	50 0 0	..	..	..	..
South Arcot	For purchasing cattle	..	959 7 0	915 9 0	135 9 0	120 0 10	106 15 4	13 1 6
Tanjore	For buying sugar-cane mill	..	225 0 0	225 0 0	..	28 2 0	28 2 0	..
Trichinopoly	For buying bullocks for cultivation	..	3,629 10 0	11,352 14 0	(d) 2,589 2 0	900 3 6	521 3 1	379 0 5
Madura	For purchase of seed-grain and cattle	..	2,262 6 5	7,500 9 2	(e) 541 5 4	156 12 6	134 7 11	22 4 7
Tinnevelly	For rebuilding houses destroyed by fire or flood	..	..	65 0 0	..	..	..	..
Coimbatore	For agricultural purposes (miscellaneous)	..	272 0 0	324 0 0	(e) 162 0 0	..	..	..
Nilgiris	For relief of distress	..	..	250 0 0	..	..	..	..
Salem	For buying cattle	..	1,808 0 0	4,987 0 0	(f) 412 8 0	217 4 6	* 173 1 0	47 5 6
	For purchase of ploughing cattle	..	500 0 0	..	..	47 4 11	47 4 11	..
	For formation of ridges and preparation of cultivable lands for agricultural purposes	..	..	60 0 0	..	..	..	..
	For purchase of seed-grain	..	..	786 0 0	..	..	..	..
	For rebuilding houses destroyed by fire	..	667 8 0	2,662 8 0	..	67 10 7	51 5 3	16 5 4
	For purchasing ploughing cattle	..	935 0 0	1,280 0 0	..	115 0 0	115 0 0	..
	For purchasing seed-grain and cattle	..	157 0 0	150 0 0	(g) 150 0 0	..	..	..
	For rebuilding houses destroyed by fire	..	..	..	..	..	..	..
	For converting thatched houses into tiled ones around the Sub-Registrar's office in Melúr	..	170 0 0	410 0 0	..	22 0 0	22 0 0	..
	For purchasing seed-grain and cattle	..	3,416 4 0	105 0 0	(h) 5 0 0	265 2 7	264 13 5	0 5 2
	For purchase of ploughing bullocks	..	..	535 0 0	..	..	..	..
	For the improvement and development of tobacco cultivation	..	..	1,000 0 0	(i) 1,000 0 0	125 0 0	..	125 0 0
	For coffee-planting and building for cattle	..	250 0 0	250 0 0	..	35 0 0	35 0 0	..
	For the purchase of cattle	..	200 0 0	..	..	26 5 5	26 5 5	..
	For rebuilding houses destroyed by fire	..	150 0 0	..	..	24 3 4	24 3 4	..
	For purchase of seed-grain	..	20 0 0	20 0 0	..	1 4 0	† 1 8 5	..
	For purchase of ploughing cattle	..	15,063 8 3	18,441 10 9	(k) 1,112 14 3	1,537 0 3	‡ 1,480 8 1	56 11 3
	Total	..	34,420 8 0	73,881 4 5	12,585 8 1	5,192 6 3	3,284 12 7	1,911 3 2

* Includes Rs. 3-2-0 collected in advance. † Includes As. 4-5 collected in advance. ‡ Includes As. 3-1 collected in excess on account of sum not yet due.

(a) Amount outstanding for more than three years, Rs. 4,437-6-5.
Do. ,, ,, three years, Rs. 902-8-2.
Do. ,, ,, two years Rs. 567-9-4.
Do. ,, ,, one year, Rs. 519-9-7.

(b) Since collected.

(c) Do.

(d) Outstanding for one year, Rs. 1,045-14-0 since collected.

(e) Outstanding for one year, Rs. 327-3-0 since collected.

(f) Since collected.

(g) Outstanding for seven years and reported to be irrecoverable.

(h) Amount outstanding for one year.

(i) Do. ,, ,, ,, and an extension of two more years granted.

(k) Do. ,, ,, ,, and Rs. 984-14-3 since collected.

No. 3.—Statement showing the extent to which coercive processes were resorted to in the recovery of loans during 1889-90.

Districts.	Amount payable during the year.	Amount collected without resort to coercion.	Balance.	Number of processes issued.		
				Notice of demand.	Notice of distraint.	Notice of sale.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.			
Ganjam	7,421 15 11	994 14 5	6,427 1 6	1,090	..	..
Vizagapatam	1,165 0 0	30 0 0	1,135 0 0	27	1	..
Kistna	1,023 1 6	909 1 10	113 15 8	..	..	..
Cuddapah	1,086 4 9	972 0 5	114 4 4	..	..	..
Anantapur	4,471 4 8	1,093 2 8	3,378 2 0	83	13	13
Kurnool	6,471 14 0	2,864 0 0	3,607 14 0	23	6	1
Chingleput	5,853 8 3	3,901 8 6	1,951 15 9	76	3	..
Madura	13,163 0 0	6,176 0 0	6,987 0 0	119	15	12
Tinnevelly	6,109 14 8	1,997 14 8	4,112 0 0	328	6	5
Coimbatore	10,321 11 4	2,793 15 4	7,527 12 0	97	2	1
Salem	22,859 10 10	13,438 6 0	9,421 4 10	236	43	27
Total ..	79,947 5 11	35,170 15 10	44,776 6 1	2,079	89	59

Districts.	Extent of property originally mortgaged.		Extent of property sold out of that mortgaged.		Modes of recovery adopted in cases under Act XIX of 1883.	Amount realized before sale of land.	Amount realized by the sale of land.
	Wet.	Dry.	Wet.	Dry.			
	8	9	10	11	12	13	14
	Acs.	Acs.	Acs.	Acs.		Rs. A. P.	Rs. A. P.
Ganjam	442	1,091	..	..	Recovered as arrears of Land Revenue.	..	..
Vizagapatam	174·76	235·38	..	..		1,085 0 0	..
Kistna	..	137·29	..	..		909 1 10	..
Cuddapah	..	35·20	..	..		..	..
Anantapur	447·98	2,547·47	7·59	..		3,028 2 0	189 0 0
Kurnool	17·39	957·43	..	..		1,012 8 0	..
Chingleput	90·6	189·56	..	..		534 2 1	..
Madura	62·64	160·90	5·19	..		5,119 0 0	155 0 0
Tinnevelly	..	..	..	..		3,897 0 0	..
Coimbatore	2,051·69	832·1	..	..		6,447 12 0	..
Salem	38·42	51·32	30·60	20·4		7,833 8 9	298 2 0
Total ..	3,325·48	6,237·65	43·38	20·4	..	29,866 2 8	642 2 0

No. 4.—Statement showing the classification of loans granted under the Land Improvement and Agriculturists' Loans Acts.

Districts.	Number of loans of Rs. 100 and under each.	Number of loans of above Rs. 100 and not more than Rs. 250 each.	Number of loans of above Rs. 250 and not more than Rs. 500 each.	Number of loans of above Rs. 500 and not more than Rs. 1,000 each.	Number of loans of above Rs. 1,000 and not more than Rs. 5,000 each.	Number of loans of above Rs. 5,000 each.	Total number of loans.	Total amount.
1. Ganjam	1,241	6	1	..	..	..	1,248	Rs. 20,241
2. Vizagapatam	59	6	1	..	..	..	66	(a) 4,665
3. Godâvari	..	..	..	..	..	..	..	..
4. Kistna	3	4	1	1	..	..	9	2,575
5. Nellore	5	..	..	..	..	..	5	200
6. Cuddapah	1	4	2	..	..	..	7	1,445
7. Anantapur	60	89	13	4	1	..	167	31,580
8. Bellary	40	33	5	..	1	..	79	13,250
9. Kurnool	91	37	13	5	..	..	146	20,017
10. Madras	..	..	..	..	..	..	..	..
11. Chingleput	278	74	7	..	..	..	359	30,710
12. North Arcot	34	33	..	1	..	..	68	10,270
13. South Arcot	140	32	..	1	..	..	173	14,535
14. Tanjore	33	..	..	..	1	..	34	3,996
15. Trichinopoly	69	23	..	1	..	..	93	10,360
16. Madura	213	96	30	7	..	..	346	44,096
17. Tinnevelly	78	65	6	..	..	..	149	15,675
18. Coimbatore	209	435	65	29	2	..	740	1,51,661
19. Nilgiris	2	2	1	1	..	..	6	(b) 2,100
20. Salem	460	161	11	8	1	2	643	81,109
Total ..	3,016	1,100	156	58	6	2	4,338	4,58,485

(a) Rs. 1,010 of the amount was outstanding at the beginning of the year.
(b) Represents the total amount of the advances made in previous years.

No. 5.—Statement showing the advances made to ryots for survey operations and the amount recovered during the year 1889-90.

Districts.	Purpose for which the advances were made.	Total amount outstanding at the beginning of the year.	Advances made during the year.	Total.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	For survey operations	3,663 4 11	..	3,663 4 11
Godâvari	Do.	262 1 10	..	262 1 10
Kistna	For the demarcation of Kollair villages recently surveyed ..	4,368 6 0	..	4,368 6 0
Nellore	For boundary stones	1,116 0 6	..	1,116 0 6
Bellary	For purchasing and carting stones for demarcation of resumed shrotriem villages ..	429 1 4	..	429 1 4
South Arcot	For survey operations	3,496 9 11	..	3,496 9 11
Tanjore	Do.	31,506 0 0	50,887 0 0	82,393 0 0
Madura	Do.	1,367 9 0	..	1,367 9 0
Tinnevelly	For replacing missing demarcation stones	64 0 0	10 0 0	74 0 0
Nilgiris	For survey operations	575 8 2	679 7 7	1,254 15 9
South Canara	For demarcation stones	..	1,729 3 4	1,729 3 4
Malabar	For survey operations	631 15 10	579 5 1	1,211 4 11
	Total ..	47,480 9 6	53,885 0 0	1,01,365 9 6

Districts.	Purpose for which the advances were made.	Amount removed during the year.	Amount written off during the year.	Total of columns 6 and 7.	Balance of advances outstanding at the end of the year.
		6	7	8	9
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	For survey operations	1,112 11 11	..	1,112 11 11	2,550 9 0
Godâvari	Do.	105 2 6	..	105 2 6	156 15 4
Kistna	For the demarcation of Kollair villages recently surveyed ..	..	..	..	4,368 6 0
Nellore	For boundary stones	193 12 5	..	193 12 5	922 4 1
Bellary	For purchasing and carting stones for demarcation of resumed shrotriem villages ..	347 1 7	..	347 1 7	81 15 9
South Arcot	For survey operations	2,262 12 8	..	2,261 12 8	1,233 13 3
Tanjore	Do.	61,735 0 0	..	61,735 0 0	20,658 0 0
Madura	Do.	1 0 0	..	1 0 0	1,366 9 0
Tinnevelly	For replacing missing demarcation stones	10 0 0	..	10 0 0	64 0 0
Nilgiris	For survey operations	169 4 4	..	169 4 4	1,085 11 5
South Canara	For demarcation stones	496 0 1	..	496 0 1	(a) 1,233 3 3
Malabar	For survey operations	1,107 10 0	..	1,107 10 0	103 10 11
	Total ..	67,540 7 6	..	67,540 7 6	33,825 2 0

* (a) Rupees 236-7-10 since collected.

No. 6.—Statement showing the demand, collection and balance of Revenue Survey advances during the year 1889-90.

Districts.	Demand.			Collection.
	Arrears.	Current.	Total.	Arrears.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	3,663 4 11	..	3,663 4 11	1,112 11 11
Godávari	262 1 10	..	262 1 10	105 2 6
Kistna	4,368 6 0	..	4,368 6 0	..
Nellore	1,116 0 6	..	1,116 0 6	193 12 5
Bellary	429 1 4	..	429 1 4	347 1 7
South Arcot	3,496 9 11	..	3,496 9 11	2,262 12 8
Tanjore	31,506 0 0	50,887 0 0	82,393 0 0	23,420 0 0
Madura	1,367 9 0	..	1,367 9 0	1 0 0
Tinnevelly	64 0 0	10 0 0	74 0 0	..
Nilgiris	575 8 2	679 7 7	1,254 15 9	169 4 4
South Canara	..	1,729 3 4	1,729 3 4	..
Malabar	631 15 10	579 5 1	1,211 4 11	615 7 6
Total ..	47,480 9 6	53,885 0 0	1,01,365 9 6	28,227 4 11

Districts.	Collection—*cont.*		Balance.		
	Current.	Total.	Arrears.	Current.	Total.
	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	..	1,112 11 11	2,550 9 0	..	(*a*) 2,550 9 0
Godávari	..	105 2 6	156 15 4	..	(*b*) 156 15 4
Kistna	..	..	4,368 6 0	..	4,368 6 0
Nellore	..	193 12 5	922 4 1	..	922 4 1
Bellary	..	347 1 7	81 15 9	..	81 15 9
South Arcot	..	2,262 12 8	1,233 13 3	..	1,233 13 3
Tanjore	38,315 0 0	61,735 0 0	(*c*) 8,086 0 0	12,572 0 0	20,658 0 0
Madura	..	1 0 0	1,366 9 0	..	1,366 9 0
Tinnevelly	10 0 0	10 0 0	64 0 0	..	64 0 0
Nilgiris	..	169 4 4	406 3 10	679 7 7	1,085 11 5
South Canara	496 0 1	496 0 1	..	1,233 3 3	1,233 3 3
Malabar	492 2 6	1,107 10 0	16 8 4	87 2 7	103 10 11
Total ..	39,313 2 7	67,540 7 6	19,253 4 7	14,571 13 5	33,825 2 0

(*a*) Rs. 2,338-9-8 were outstanding for three years, Rs. 147-2-6 for two years, and Rs. 64-12-10 for one year.
(*b*) Rs. 9-7-8 were outstanding for one year and Rs. 147-7-8 for two years.
(*c*) Amount outstanding for one year Rs. 558, for two years Rs. 7,397, and for three years Rs. 131. Rupees 4,901-1-9 have since been collected.

No. 2.—Statement showing the advances made and the amounts recovered during 1889-90 under the Agriculturists' Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year.	
						On account of sums entered in column 6.	On account of advances not yet due.
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.
Ganjam	Purchase of seed-grain and ploughing cattle	5,714 6 5	12,377 0 0	* 18,091 6 5	6,901 14 5	944 14 5	363 0 0
	Rebuilding houses	1,500 1 6	..	1,500 1 6	1,500 1 6	30 0 0	..
Vizagapatam	For purchasing cattle and seed-grain	1,010 0 0	..	† 3,865 0 0	1,165 0 0	1,115 0 0	..
	For repairing certain building	925 0 0	2,855 0 0	925 0 0	600 0 0	600 0 0	..
Kistna	For agricultural improvements	286 7 0	..	286 7 0	286 7 0	286 7 0	..
	For purchasing bullocks	..	..	..	..	..	..
Nellore	For purchasing seed-grain	..	600 0 0	600 0 0	.. 6 10 11	..	..
	For purchasing bullocks	.. 6 10 11	..	6 10 11	335 0 0	335 0 0	35 0 0
Cuddapah	For building houses destroyed by fire	470 0 0	170 0 0	640 0 0	18 12 0	18 12 0	..
	For purchasing seed-grain	131 4 0	..	131 4 0	..	..	..
Anantapur	For purchasing cattle	..	50 0 0	50 0 0	..	..	..
	For buying sugar-cane mill ..	1,555 0 0	320 0 0	1,875 0 0	1,045 0 0	909 7 0	50 0 0
Bellary	For buying bullocks for cultivation ..	450 0 0	..	450 0 0	225 0 0	225 0 0	..
Kurnool	For purchase of seed-grain and cattle ..	9,372 8 0	5,610 0 0	14,982 8 0	6,118 12 0	3,529 10 0	100 0 0
	For rebuilding houses destroyed by fire or flood	4,165 7 7	5,607 8 0	9,762 15 7	2,799 7 7	2,258 2 3	4 4 2
Chingleput	For agricultural purposes (miscellaneous) ..	..	65 0 0	65 0 0	..	..	..
	For relief of distress	..	..	..	..	..	..
North Arcot	For buying cattle	324 0 0	..	324 0 0	162 0 0	..	..
	For purchase of ploughing cattle	272 0 0	..	272 0 0	272 0 0	272 0 0	..
South Arcot	For formation of ridges and preparation of cultivable lands for agricultural purposes ..	..	250 0 0	250 0 0	..	..	..
		4,345 0 0	2,450 0 0	6,795 0 0	1,967 8 0	1,555 0 0	253 0 0
	For purchase of seed-grain	500 0 0	..	500 0 0	500 0 0	500 0 0	..
Tanjore	For rebuilding houses destroyed by fire	..	60 0 0	60 0 0	..	..	..
Trichinopoly ..	For purchasing ploughing cattle	..	786 0 0	786 0 0	..	..	..
	For purchasing seed-grain and cattle ..	1,005 0 0	2,325 0 0	3,330 0 0	442 8 0	442 8 0	225 0 0
Madura	For rebuilding houses destroyed by fire ..	1,845 0 0	370 0 0	‡ 2,215 0 0	935 0 0	935 0 0	..
	For converting thatched houses into tiled ones around the Sub-Registrar's office in Melúr	307 0 0	..	307 0 0	307 0 0	157 0 0	..
Tinnevelly	For purchasing seed-grain and cattle ..	..	580 0 0	580 0 0	170 0 0	170 0 0	..
Coimbatore	For purchasing of ploughing bullocks, ..	3,421 4 0	100 0 0	3,521 4 0	3,421 4 0	3,421 4 0	..
	For the improvement and development of tobacco cultivation	..	535 0 0	535 0 0	..	..	..
Nilgiris	For coffee-planting and building for cattle	1,000 0 0	..	1,000 0 0	1,000 0 0	.. 250 0 0	..
	For the purchase of cattle	..	..	1,000 0 0	250 0 0	250 0 0	..
	For rebuilding houses destroyed by fire	500 0 0	..	500 0 0	200 0 0	200 0 0	..
	For purchase of seed-grain	..	..	..	150 0 0	150 0 0	..
Salem	For purchase of ploughing cattle ..	..	20 0 0	20 0 0	20 0 0	20 0 0	..
		23,305 3 0	10,200 0 0	33,505 3 0	15,997 12 0	14,884 13 9	170 10 6
	Total ..	63,351 4 5	44,950 8 0	1,08,301 12 5	45,797 1 5	33,211 9 4	1,208 14 8

* Rs. 16,436-6-5 represent advances made for the purchase of seed-grain and Rs. 863 for the purchase of cattle, and information for the balance is reported to be not forthcoming. Rs. 82-5-7 have been since collected.
† Rs. 1,687-8-0 represent the amount advanced for purchasing cattle and Rs. 2,177-8-0 for purchasing seed-grain.
‡ Rs. 1,845 advanced for seed-grain and cattle and Rs. 370 for cattle.

No. 6.—Statement showing the demand, collection and balance of Revenue Survey advances during the year 1889-90.

Districts.	Demand.			Collection.
	Arrears.	Current.	Total.	Arrears.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	3,663 4 11	..	3,663 4 11	1,112 11 11
Godávari ..	262 1 10	..	262 1 10	105 2 6
Kistna ..	4,368 6 0	..	4,368 6 0	..
Nellore ..	1,116 0 6	..	1,116 0 6	193 12 5
Bellary ..	429 1 4	..	429 1 4	347 1 7
South Arcot ..	3,496 9 11	..	3,496 9 11	2,262 12 8
Tanjore ..	31,506 0 0	50,887 0 0	82,393 0 0	23,420 0 0
Madura ..	1,367 9 0	..	1,367 9 0	1 0 0
Tinnevelly ..	64 0 0	10 0 0	74 0 0	..
Nilgiris ..	575 8 2	679 7 7	1,254 15 9	169 4 4
South Canara ..	..	1,729 3 4	1,729 3 4	..
Malabar ..	631 15 10	579 5 1	1,211 4 11	615 7 6
Total ..	47,480 9 6	53,885 0 0	1,01,365 9 6	28,227 4 11

Districts.	Collection—*cont.*		Balance.		
	Current.	Total.	Arrears.	Current.	Total.
	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vizagapatam	..	1,112 11 11	2,550 9 0	..	(*a*) 2,550 9 0
Godávari ..	..	105 2 6	156 15 4	..	(*b*) 156 15 4
Kistna ..	..	..	4,368 6 0	..	4,368 6 0
Nellore ..	..	193 12 5	922 4 1	..	922 4 1
Bellary ..	..	347 1 7	81 15 9	..	81 15 9
South Arcot ..	..	2,262 12 8	1,233 13 3	..	1,233 13 3
Tanjore ..	38,315 0 0	61,735 0 0	(*c*) 8,086 0 0	12,572 0 0	20,658 0 0
Madura ..	..	1 0 0	1,366 9 0	..	1,366 9 0
Tinnevelly ..	10 0 0	10 0 0	64 0 0	..	64 0 0
Nilgiris ..	..	169 4 4	406 3 10	679 7 7	1,085 11 5
South Canara ..	496 0 1	496 0 1	..	1,233 3 3	1,233 3 3
Malabar ..	492 2 6	1,107 10 0	16 8 4	87 2 7	103 10 11
Total ..	39,313 2 7	67,540 7 6	19,253 4 7	14,571 13 5	33,825 2 0

(*a*) Rs. 2,338-9-8 were outstanding for three years, Rs. 147-2-6 for two years, and Rs. 64-12-10 for one year.
(*b*) Rs. 9-7-8 were outstanding for one year and Rs. 147-7-8 for two years.
(*c*) Amount outstanding for one year Rs. 558, for two years Rs. 7,397, and for three years Rs. 131. Rupees 4,901-1-9 have since been collected.

No. 1.—Statement showing the advances made and the amounts recovered during 1889-90 under the Land Improvement Loans Act—*cont.*

Districts.	Purpose for which the advances were made.	Balance of advances outstanding at the end of the year, columns 5—10.	Repayable balance outstanding at the end of the year, columns 6—(7+9).	Interest on advances. Amount due.	Interest on advances. Amount collected during the year.	Balance.
		11	12	13	14	15
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam ..	Reclaiming a piece of waste land	200 0 0	..	..	..	..
	Strengthening lands and repairing wet field	..	..	..	..	..
	Sinking two large wells and digging a tank.	180 0 0	..	11 7 4	11 7 4	..
Vizagapatam.	For constructing and repairing tanks, building calingulas and sluices, constructing wells and converting dry land into wet	250 0 0	..	..	..	..
	For digging a well	..	..	..	..	..
Kistna ..	For repairing a well	800 0 0	..	..	..	..
	For sinking wells	150 0 0	..	..	..	..
Nellore ..	For repairing old wells	150 0 0	..	..	..	..
	(Famine) Sinking wells	..	..	..	..	..
Cuddapah ..	Sinking wells under ordinary rules	200 0 0	..	(*h*) 6 11 4	..	..
	Improving tanks and levelling fields	..	..	402 7 2	99 14 0	302 9 2
	For digging wells (special rules)	1,798 9 1	(*a*) 95 0 0	983 6 8	92 5 0	891 1 8
	Do. (ordinary rules)	1,610 0 0	..	175 14 4	168 12 4	7 2 0
Anantapur ..	For repairing wells (special rules)	7,435 8 0	12 8 0	426 2 11	333 14 10	92 4 1
	Do. (ordinary rules)	6,498 4 8	225 0 0	1 12 0	1 12 0	..
	For levelling lands, repairing tanks and channels and preparing lands fit for cultivation	290 0 0	..	475 0 3	392 2 11	82 13 4
	For constructing new wells (special rules)	4,568 4 0	(*b*) 221 10 8	..	..	..
	For repairing wells (special rules)	..	..	..	..	..
	For improving lands (ordinary rules)	..	..	..	..	..
	For constructing wells (special rules)	..	..	..	..	..
Bellary ..	Do. (ordinary rules)	3,461 0 0	25 0 0	131 6 3	117 5 3	14 1 0
	For repairing tanks and reclaiming lands for agricultural purposes	5,075 0 0	..	..	..	..
	For famine purposes	2,960 0 0	..	2 9 8	..	..
	For construction of wells	3,725 0 0	..	46 14 0	2 9 8	..
	For other objects under the Act	528 2 0	12 8 0	4 4 0	46 14 0	..
	For digging and repairing wells	100 0 0	(*e*) ..	7 11 8	..	(*i*) 4 4 0
Kurnool ..	For digging and repairing wells, reclaiming lands and levelling fields	2,575 0 0	..	..	7 11 8	..
		..	..	..	..	..
		1,585 0 0	(*d*) 93 12 0	60 8 8	22 10 3	37 14 5
		30 1 9	(*e*) 30 1 9	405 9 8	153 0 3	252 9 5
		14,286 9 3	(*f*) 363 6 1	242 0 8	195 14 2	46 2 6
Chingleput ..		1,776 0 0	..	7 9 4	7 9 4	..
		3,859 8 0	..	3 9 0	3 9 0	..
		7,520 0 0	(*g*) 203 0 0	(*g*) 123 2 0	..	123 2 0
North Arcot.		2,500 0 0	..	..	..	..
		..	..	..	..	..

Districts.	Purpose for which the advances were made.	Amount written off during the year.	Total of columns 7, 8 and 9.	Balance outstanding at the end of the year, columns 5—10.
		9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam ..	Reclaiming a piece of waste land	..	..	..
	Strengthening lands and repairing wet field	..	..	..
	Sinking two large wells and digging a tank.	..	20 0 0	..
Vizagapatam.	For constructing and repairing tanks, building calingulas and sluices, constructing wells and converting dry land into wet	..	..	..
	For digging a well	..	..	..
Kistna ..	For repairing a well	..	..	..
	For sinking wells	..	..	..
Nellore ..	For repairing old wells	..	20 6 6	..
	(Famine) Sinking wells	..	..	..
Cuddapah ..	Sinking wells under ordinary rules	..	..	..
	Improving tanks and levelling fields	..	..	448 9 2
	For digging wells (special rules)	..	..	440 0 0
	Do. (ordinary rules)	..	..	1,067 8 0
Anantapur ..	For repairing wells (special rules)	..	..	1,361 9 4
	Do. (ordinary rules)	..	..	10 0 0
	For levelling lands, repairing tanks and channels and preparing lands fit for cultivation	..	..	1,845 0 8
	For constructing new wells (special rules)	..	..	..
	For repairing wells (special rules)	..	..	239 0 0
	For improving lands (ordinary rules)	..	..	100 0 0
	For constructing wells (special rules)	..	..	690 0 0
	Do. (ordinary rules)	..	..	250 0 0
Kurnool ..	For repairing wells (ordinary rules)	..	..	21 14 0
	For repairing tanks and reclaiming lands for agricultural purposes	..	..	125 0 0
	For famine purposes	..	..	..
	For construction of wells	..	..	100 0 0
Chingleput ..	For repairing wells	..	146 8 0	146 8 0
	For other objects under the Act	..	..	1,112 15 8
	For digging and repairing wells	..	..	95 0 0
North Arcot.	For digging and repairing wells, reclaiming lands and levelling fields	..	..	56 8 0
		..	..	..

(*a*) Fell due on the last quarter of the year.
(*b*) Rs. 464-2-8 since collected.
(*c*) Since collected.
(*d*) Fell due on the 31st March 1890.
(*e*) Classed as irrecoverable.
(*f*) Rs. 305-14-1 since collected.
(*g*) Fell due on the 15th March 1890 and Rs. 190-5-0, since collected.
(*h*) Written off the accounts under the authority conveyed in Government Order, communicated with Board's Proceedings, dated 9th January 1889, No. 8.
(*i*) Since collected.

No. 1.—Statement showing the advances made and the amounts recovered during 1889-90 under the Land Improvement Loans Act—*cont.*

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year.	
						On account of sums entered in column 6.	On account of advances not yet due.
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.
South Arcot ..	For reclaiming and rendering lands fit for cultivation, deepening dry land for wet cultivation, converting dry into wet, raising the level of lands and repairing private tangals	2,335 0 0	850 0 0	3,185 0 0	569 0 0	544 0 0	496 0 0
	For sinking wells	1,435 0 0	650 0 0	2,085 0 0	270 0 0	250 0 0	310 0 0
	For repairing wells	610 0 0	800 0 0	1,410 0 0	180 0 0	180 0 0	325 0 0
Tanjore	For constructing tunnels and under-tunnels to the irrigation and drainage channels and for formation of earthwork	1,210 0 0	..	1,210 0 0	400 0 0	400 0 0	..
Trichinopoly ..	For sinking and repairing wells, improving lands, &c.	1,095 0 0	5,935 0 0	*7,030 0 0	294 9 4	294 9 4	388 12 0
Madura	For sinking wells	11,628 0 0	500 0 0	12,128 0 0	5,704 0 0	4,573 0 0	1,855 0 0
	For repairing old wells	1,000 0 0	1,050 0 0	2,050 0 0	125 0 0	125 0 0	..
	For sinking wells, repairing old wells and improvement of lands	†23,383 0 0	‡4,320 0 0	27,703 0 0	3,664 0 0	3,190 0 0	4,457 0 0
Tinnevelly ..	For sinking wells	11,772 13 4	7,595 0 0	19,367 13 4	3,509 8 0	3,289 8 0	508 0 0
Coimbatore ..	For constructing wells	12,510 0 0	7,800 0 0	20,310 0 0			
	For repair of wells	33,053 0 3	20,625 0 0	53,678 0 0			
	Deepening and widening wells, constructing ponds, raising embankments, &c. ..	29,683 0 0	16,836 0 0	46,519 0 0	10,321 11 4	9,241 11 4	24,973 13 6
	Removing prickly-pear, levelling the lands, raising embankments, &c.	13,385 0 0	6,684 0 0	20,069 0 0			
	Digging new wells, deepening and widening old wells and making other improvements	10,425 0 0	125 0 0	10,550 0 0			
Salem	For construction of new wells	4,817 8 0	6,555 0 0	11,372 8 0	725 0 0	725 0 0	75 0 0
	For repair of old wells and private tanks ..	5,327 8 0	18,955 0 0	24,282 8 0	979 2 8	892 8 0	1,000 0 0
	For levelling lands	7,204 8 0	4,705 0 0	11,909 8 0	2,542 0 0	2,542 0 0	190 0 0
	Total ..	2,17,723 3 5	1,38,690 0 0	3,56,413 3 5	35,851 1 2	31,386 0 0	37,443 5 6

* Rs. 2,155 were advanced for sinking wells, Rs. 2,228 for repairing old wells, Rs. 550 for levelling lands, Rs. 2,100 for sinking wells, repairing old wells and improving lands.
† Rs. 3,357 relate to the sinking of new wells, Rs. 13,973 to the repair of old wells and Rs. 6,053 to the improvement of lands.
‡ Rs. 1,220 relate to the sinking of new wells, Rs. 1,100 to the repair of old wells and Rs. 2,000 for improving land, closing breaches in the channel.

No. 1.—Statement showing the advances made and the amounts recovered during 1889-90 under the Land Improvement Loans Act—*cont.*

Districts.	Purpose for which the advances were made.	Amount written off during the year.	Total of columns 7, 8 and 9.	Balance of advances outstanding at the end of the year, colums 5—10.	Repayable balance outstanding at the end of the year, columns 6—(7+9).	Interest on advances.		
						Amount due.	Amount collected during the year.	Balance.
		9	10	11	12	13	14	15
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
South Arcot.	For reclaiming and rendering lands fit for cultivation, deepening dry land for wet cultivation, converting dry into wet, raising the level of lands and repairing private tangals	..	1,040 0 0	2,145 0 0	(a) { 25 0 0 / 20 0 0	93 14 6	90 12 6	3 2 0
	For sinking wells	..	560 0 0	1,525 0 0		60 7 8	59 3 8	1 4 0
	For repairing wells	..	505 0 0	905 0 0	..	32 13 11	32 13 11	..
Tanjore ..	For constructing tunnels and under-tunnels to the irrigation and drainage channels and for formation of earthwork	..	400 0 0	810 0 0	..	78 2 8	78 2 8	..
Trichinopoly ..	For sinking and repairing wells, improving lands, &c.	..	683 5 4	6,346 10 8	..	116 7 6	63 12 11	52 10 7
Madura ..	For sinking wells	..	6,428 0 0	5,700 0 0	1,131 0 0	1,247 0 0	1,148 0 0	99 0 0
	For repairing old wells	..	125 0 0	1,925 0 0	(b) { ..	62 0 0	62 0 0	..
	For sinking wells, repairing old wells and improvement of lands	..	7,647 0 0	20,056 0 0	474 0 0	1,311 0 0	1,302 0 0	9 0 0
Tinnevelly ..	For sinking wells	..	3,797 8 0	15,570 5 4	(c) 220 0 0	706 12 0	697 3 6	9 8 6
Coimbatore.	For constructing wells	..	34,215 8 10	1,16,910 7 2	(d) 1,080 0 0	5,620 8 6	5,170 5 3	(f) 450 3 3
	For repair of wells							
	Deepening and widening wells, constructing ponds, raising embankments, &c. ..							
	Removing prickly-pear, levelling the lands, raising embankments, &c.							
	Digging new wells, deepening and widening old wells and making other improvements		800 0 0	10,572 8 0	..	187 11 0	(g) 189 15 7	..
Salem	For construction of new wells	..	1,892 8 0	22,390 0 0	(e) 86 10 8	365 0 2	(h) 334 0 5	31 2 5
	For repair of old wells and private tanks ..	..	2,732 0 0	9,177 8 0	..	504 12 9	502 9 3	2 3 6
	For levelling lands	..						
	Total ..	146 8 0	68,975 13 6	2,87,437 5 11	4,318 9 2	13,904 13 7	11,388 7 8	2,512 1 10

(a) Since collected.
(b) Outstanding for one year and Rs. 739 since collected.
(c) Outstanding for one year.
(d) Rs. 915 since collected and the remainder fell due towards the close of the year.
(e) Since collected.
(f) Rs. 335-15-9 since collected.
(g) Includes Rs. 2-4-7 collected in excess on account of sums not yet due.
(h) Includes As. 0-2-8 collected in advance.

No. 2.—Statement showing the advances made and the amounts recovered during 1889-90 under the Agriculturists' Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year.	
						On account of sums entered in column 6.	On account of advances not yet due.
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.
Ganjam	Purchase of seed-grain and ploughing cattle ..	5,714 6 5	12,377 0 0	• 18,091 6 5	5,901 14 5	944 14 5	363 0 0
	Rebuilding houses	1,500 1 6	..	1,500 1 6	1,500 1 6	30 0 0	..
Vizagapatam	For purchasing cattle and seed-grain	1,010 0 0	2,855 0 0	† 3,865 0 0	1,165 0 0	1,115 0 0	..
Kistna	For repairing certain building	925 0 0	..	925 0 0	600 0 0	600 0 0	..
	For agricultural improvements	286 7 0	..	286 7 0	286 7 0	286 7 0	..
	For purchasing bullocks	..	800 0 0	800 0 0	..	..	..
Nellore	For purchasing seed-grain	6 10 11	..	6 10 11	6 10 11	6 10 11	..
Cuddapah	For purchasing bullocks	470 0 0	170 0 0	640 0 0	335 0 0	335 0 0	35 0 0
	For building houses destroyed by fire	131 4 0	..	131 4 0	18 12 0	18 12 0	..
Anantapur	For purchasing seed-grain	..	50 0 0	50 0 0	..	..	..
	For purchasing cattle	1,555 0 0	320 0 0	1,875 0 0	1,045 0 0	909 7 0	50 0 0
Bellary	For buying sugar-cane mill	450 0 0	..	450 0 0	225 0 0	225 0 0	..
Kurnool	For buying bullocks for cultivation	9,372 8 0	5,610 0 0	14,982 8 0	6,118 12 0	3,529 10 0	100 0 0
	For purchase of seed-grain and cattle	4,155 7 7	5,607 8 0	9,762 15 7	2,799 7 7	2,258 2 3	4 4 2
Chingleput	For rebuilding houses destroyed by fire or flood ..	..	65 0 0	65 0 0	..	..	..
	For agricultural purposes (miscellaneous)	324 0 0	..	324 0 0	162 0 0	..	..
	For relief of distress	272 0 0	..	272 0 0	272 0 0	272 0 0	..
North Arcot	For buying cattle	..	250 0 0	250 0 0	..	..	..
	For purchase of ploughing cattle	4,345 0 0	2,450 0 0	6,795 0 0	1,967 8 0	1,555 0 0	253 0 0
South Arcot	For formation of ridges and preparation of cultivable lands for agricultural purposes ..	500 0 0	..	500 0 0	500 0 0	500 0 0	..
	For purchase of seed-grain	..	60 0 0	60 0 0	..	..	..
Tanjore	For rebuilding houses destroyed by fire	..	786 0 0	786 0 0	..	..	..
Trichinopoly	For purchasing ploughing cattle	1,005 0 0	2,325 0 0	3,330 0 0	442 8 0	442 8 0	225 0 0
	For purchasing seed-grain and cattle	1,845 0 0	370 0 0	‡ 2,215 0 0	935 0 0	935 0 0	..
Madura	For rebuilding houses destroyed by fire	307 0 0	..	307 0 0	307 0 0	157 0 0	..
	For converting thatched houses into tiled ones around the Sub-Registrar's office in Melúr .	580 0 0	..	580 0 0	170 0 0	170 0 0	..
Tinnevelly	For purchasing seed-grain and cattle	3,421 4 0	100 0 0	3,521 4 0	3,421 4 0	3,416 4 0	..
Coimbatore	For purchasing of ploughing bullocks.	..	535 0 0	535 0 0	..	..	..
Nilgiris	For the improvement and development of tobacco cultivation	1,000 0 0	..	1,000 0 0	1,000 0 0	..	..
	For coffee-planting and building for cattle ..	500 0 0	..	500 0 0	250 0 0	250 0 0	..
	For the purchase of cattle	200 0 0	..	200 0 0	200 0 0	200 0 0	..
	For rebuilding houses destroyed by fire	150 0 0	..	150 0 0	150 0 0	150 0 0	..
Salem	For purchase of seed-grain	20 0 0	20 0 0	40 0 0	20 0 0	20 0 0	..
	For purchase of ploughing cattle	23,305 3 0	10,200 0 0	33,505 3 0	15,997 12 0	14,884 13 9	170 10 6
	Total ..	63,351 4 5	44,950 8 0	1,08,301 12 5	45,797 1 5	33,211 9 4	1,208 14 8

• Rs. 16,436-6-5 represent advances made for the purchase of seed-grain and Rs. 863 for the purchase of cattle, and information for the balance is reported to be not forthcoming. Rs. 82-5 7 have been since collected.

† Rs. 1,687-8-0 represent the amount advanced for purchasing cattle and Rs. 2,177-8-0 for purchasing seed-grain.

‡ Rs. 1,845 advanced for seed-grain and cattle and Rs. 370 for cattle.

No 1.—Statement showing the advance made and the amounts recovered during 1889-90 under the Land Improvement Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year	
						On account of sums entered in column 6.	On account of advances not yet due.
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.
Ganjam	Reclaiming a piece of waste land ..	200 0 0	..	200 0 0	..	..	..
	Strengthening lands and repairing wet field	200 0 0	..	200 0 0	20 0 0	20 0 0	..
Vizagapatam ..	Sinking two wells and digging a tank ..	..	250 0 0	250 0 0	..	..	..
	For constructing and repairing tanks, building calingulas and sluices, constructing wells and converting dry land into wet.	..	(a) 800 0 0	800 0 0	..	..	..
Kistna	For digging a well	..	150 0 0	150 0 0	..	..	..
	For reparing a well	..	..	150 0 0	..	..	..
Nellore	For sinking wells	20 6 6	..	20 6 6	20 6 6	20 6 6	..
	For repairing old wells	..	200 0 0	200 0 0	..	..	..
Cuddapah	(Famine) Sinking wells	..	..	..	..	..	..
	Sinking wells under ordinary rules ..	1 272 2 3	975 0 0	2,247 2 3	418 9 2	323 9 2	125 0 0
	Improving tanks and levelling fields ..	1,750 0 0	300 0 0	2,050 0 0	90 0 0	90 0 0	350 0 0
Anantapur ..	For digging wells (special rules)	7,380 0 0	1,125 0 0	8,505 0 0	785 0 0	772 0 0	295 0 0
	Do. (ordinary rules) ..	6,209 14 0	650 0 0	6,859 14 0	1,202 13 4	977 13 4	383 12 0
	For repairing wells (special rules) ..	100 0 0	200 0 0	300 0 0	10 0 0	10 0 0	..
	Do. (ordinary rules) ..	6,153 4 8	550 0 0	6,703 4 8	1,304 11 4	1,083 0 8	762 0 0
	For levelling lands, repairing tanks and channels and preparing lands fit for cultivation	3,100 0 0	600 0 0	3,700 0 0	105 0 0	80 0 0	159 0 0
	For constructing new wells (special rules).	4,275 0 0	900 0 0	5,175 0 0	..	..	100 0 0
Bellary	For repairing wells (special rules) ..	1,290 0 0	2,360 0 0	3,650 0 0	..	..	690 0 0
	For improving lands (ordinary rules) ..	1,500 0 0	2,475 0 0	3,975 0 0	250 0 0	250 0 0	..
Kurnool	For constructing wells (special rules) ..	550 0 0	..	550 0 0	34 6 0	21 14 0	..
	Do. (ordinary rules) ..	125 0 0	100 0 0	225 0 0	125 0 0	125 0 0	..
	For repairing wells (ordinary rules) ..	800 0 0	1,775 0 0	2,575 0 0	..	..	..
	For repairing tanks and reclaiming lands for agricultural purposes	1,460 0 0	225 0 0	1,685 0 0	193 12 0	100 0 0	..
	For famine purposes	176 9 9	..	176 9 9	176 9 9	..	..
Chingleput ..	For constructing of wells	4,430 8 11	10,965 0 0	15,399 8 11	1,476 5 9	1,112 15 8	..
	For repairing wells	566 0 0	1,305 0 0	1,871 0 0	95 0 0	95 0 0	..
	For other objects under the Act	1,016 0 0	2,900 0 0	3,916 0 0	56 8 0	56 8 0	..
North Arcot. ..	For digging and repairing wells	3,720 0 0	3,800 0 0	7,520 0 0	203 0 0	..	..
	For digging and repairing wells, reclaiming lands and levelling fields	550 0 0	1,950 0 0	2,500 0 0	..	..	..

(a) Rs. 170 were advanced for the construction and repair of wells.

No. 2.—Statement showing the advances made and the amounts recovered during 1889-90 under the Agriculturists' Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Total.	Amount of advances payable in the year and the balance remaining unpaid out of sums which became due in previous years.	Amount recovered during the year.	
						On account of sums entered in column 6.	On account of advances not yet due.
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.
Ganjam	Purchase of seed-grain and ploughing cattle ..	5,714 6 5	12,377 0 0	* 18,091 6 5	5,901 14 5	944 14 5	363 0 0
	Rebuilding houses	1,500 1 6	..	1,500 1 6	1,500 1 6	30 0 0	..
Vizagapatam	For purchasing cattle and seed-grain	1,010 0 0	2,855 0 0	† 3,865 0 0	1,165 0 0	1,115 0 0	..
Kistna	For repairing certain building	925 0 0	..	925 0 0	600 0 0	600 0 0	..
	For agricultural improvements	286 7 0	..	286 7 0	286 7 0	286 7 0	..
	For purchasing bullocks	..	800 0 0	800 0 0	..	..	..
Nellore	For purchasing seed-grain	6 10 11	..	6 10 11	6 10 11	6 10 11	..
Cuddapah	For purchasing bullocks	470 0 0	170 0 0	640 0 0	335 0 0	335 0 0	35 0 0
Anantapur	For building houses destroyed by fire	131 4 0	..	131 4 0	18 12 0	18 12 0	..
	For purchasing seed-grain	..	50 0 0	50 0 0	..	..	..
	For purchasing cattle	1,555 0 0	320 0 0	1,875 0 0	1,045 0 0	909 7 0	50 0 0
Bellary	For buying sugar-cane mill	450 0 0	..	450 0 0	225 0 0	225 0 0	..
Kurnool	For buying bullocks for cultivation	9,372 8 0	5,610 0 0	14,982 8 0	6,118 12 0	3,529 10 0	100 0 0
Chingleput	For purchase of seed-grain and cattle	4,155 7 7	5,607 8 0	9,762 15 7	2,799 7 7	2,258 2 3	4 4 2
	For rebuilding houses destroyed by fire or flood ..	..	65 0 0	65 0 0	..	..	..
	For agricultural purposes (miscellaneous)	324 0 0	..	324 0 0	162 0 0	..	..
	For relief of distress	272 0 0	..	272 0 0	272 0 0	272 0 0	..
North Arcot	For buying cattle	..	250 0 0	250 0 0	..	..	..
South Arcot	For purchase of ploughing cattle	4,345 0 0	2,450 0 0	6,795 0 0	1,967 8 0	1,555 0 0	253 0 0
	For formation of ridges and preparation of cultivable lands for agricultural purposes ..	500 0 0	..	500 0 0	500 0 0	500 0 0	..
	For purchase of seed-grain	..	60 0 0	60 0 0	..	..	..
	For rebuilding houses destroyed by fire	..	786 0 0	786 0 0	..	..	..
Tanjore	For purchasing ploughing cattle	1,005 0 0	2,325 0 0	3,330 0 0	442 8 0	442 8 0	225 0 0
Trichinopoly	For purchasing seed-grain and cattle	1,845 0 0	370 0 0	‡ 2,215 0 0	935 0 0	935 0 0	..
	For rebuilding houses destroyed by fire	307 0 0	..	307 0 0	307 0 0	157 0 0	..
Madura	For converting thatched houses into tiled ones around the Sub-Registrar's office in Melúr .	580 0 0	..	580 0 0	170 0 0	170 0 0	..
Tinnevelly	For purchasing seed-grain and cattle	3,421 4 0	100 0 0	3,521 4 0	3,421 4 0	3,416 4 0	..
Coimbatore	For purchasing of ploughing bullocks	..	535 0 0	535 0 0	..	..	..
Nilgiris	For the improvement and development of tobacco cultivation	1,000 0 0	..	1,000 0 0	1,000 0 0	..	..
	For coffee-planting and building for cattle ..	500 0 0	..	500 0 0	250 0 0	250 0 0	..
	For the purchase of cattle	200 0 0	..	200 0 0	200 0 0	200 0 0	..
	For rebuilding houses destroyed by fire	150 0 0	..	150 0 0	150 0 0	150 0 0	..
Salem	For purchase of seed-grain	20 0 0	20 0 0	40 0 0	20 0 0	20 0 0	..
	For purchase of ploughing cattle	23,305 3 0	10,200 0 0	33,505 3 0	15,997 12 0	14,884 13 9	170 10 6
	Total ..	63,351 4 5	44,950 8 0	1,08,301 12 5	45,797 1 5	33,211 9 4	1,208 14 8

* Rs. 16,436-6-5 represent advances made for the purchase of seed-grain and Rs. 863 for the purchase of cattle, and information for the balance is reported to be not forthcoming. Rs. 82-5 7 have been since collected.

† Rs. 1,687-8-0 represent the amount advanced for purchasing cattle and Rs. 2,177-8-0 for purchasing seed-grain.

‡ Rs. 1,845 advanced for seed-grain and cattle and Rs. 370 for cattle.

Madras Act II of 1864, as the advances were made under the special orders of Government and not under any enactment and that there would be no benefit in filing suits against the defaulters as directed in Board's Proceedings, dated 22nd January 1886, No. 189. In these circumstances, the Board recommends that the amount may be written off the accounts.

15. Statement No. 3 shows the particulars of coercive processes issued for the recovery of loans. It will be seen that resort was had to coercion only in the eleven districts noted on the margin. Except the Collectors of Kistna, Cuddapah, Chingleput and Salem, the other Collectors have omitted to include in column 2 of the statement, the interest that became payable during the year in spite of the order contained in paragraph 5 of G.O., dated 17th March 1890, No. 204, communicated with Board's Proceedings, dated 25th April 1890, No. 218. The demand, distraint and sale notices issued numbered 2,079, 89 and 59, respectively, and it was only in three districts, viz., Anantapur, Madura and Salem, that it was found necessary to sell defaulter's property. The extent of land sold was acres 63·78 and the amount realized by the sale was Rs. 642-2-0.

Ganjam.
Vizagapatam.
Kistna.
Cuddapah.
Anantapur.
Kurnool.
Chingleput.
Madura.
Tinnevelly.
Coimbatore.
Salem.

16. Statement No. 4 gives the number of loans classified with reference to the amounts. Out of a total number of loans amounting to 4,338, 3,016 or 69 per cent. were of Rs. 100 and under and 1,100 or 25 per cent. above Rs. 100 and below Rs. 250. By far the greater number of loans (1,241) under the former class was taken out in the Gaujam district for the purchase of seed-grain. Salem comes next with 460. Class 5 in the statement, viz., loans above Rs. 1,000 and not more than Rs. 5,000, shows the number of loans sanctioned by the Board and the last class comprising loans above Rs. 5,000 shows the number sanctioned by Government. Out of the two loans entered under this class, one was sanctioned by Government to the mittadar of Kammianallur in the Salem district in its order, dated 4th July 1889, No. 554. The other loan which is entered by the Collector in the statement showing loans under the Agriculturists' Loans Act, is apparently an error, as the maximum amount that can be granted under this Act is only Rs. 1,000. The Collector will report on the matter.

17. In some districts the balances under the Land Improvement Loans Act and Agriculturists' Loans Act, as given by the Collectors concerned and entered in the statements accompanying this report, do not agree with those given by the Accountant-General in his statement of revenue advances for the quarter ending 31st March 1890 as noted below :—

Districts.	Balances under the Land Improvement Loans Act		Balances under the Agriculturists' Loans Act	
	As given by Collectors.	As given by the Accountant-General.	As given by Collectors.	As given by the Accountant-General.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	630 0 0	630 0 0	18,253 9 6	18,628 0 9
Kurnool	4,788 2 0	4,713 2 0	11,352 14 0	11,427 14 0
Chingleput	19,952 3 0	19,968 11 0	..	..
South Arcot	4,575 0 0	4,733 0 0	5,047 0 0	4,871 11 0
Tinnevelly	15,570 5 4	15,569 13 4	..	..
Salem	42,140 0 0	42,165 0 0	18,461 10 9	18,700 11 9

The discrepancy in Kurnool is due apparently to the transfer of figures from one head to another. The discrepancies in Salem under the two Acts are due to the Collector having included, in the amounts recovered, Rs. 25 and Rs. 239-1-0, respectively, collected in the preceding year. These amounts do not appear to have been included in the Accountant-General's figures. The Collector as well as the Collectors of Ganjam, Chingleput, South Arcot and Tinnevelly are requested to explain the discrepancies in their districts in communication with the Accountant-General if necessary. Besides the figures entered in the Accountant-General's statement, as noticed above,

large amounts, viz., Rs. 6,642-4-6 and Rs. 86,059-12-7, are shown by him separately under the headings "Relief operations" and "Seed-grain." These do not find a place in the statements accompanying the Collector's report. He is requested to explain.

18. *General remarks.*—The Collector of North Arcot, with a view to encourage the taking of loans by ryots in deserving cases for the sinking of wells, recommends the grant of loans to petty ryots who own small holdings, which chiefly comprise dry lands. The value of dry lands being generally low, the applicant cannot find the requisite security, which should exceed the amount of the loan applied for by at least one-fourth. The result is stated to be that he cannot avail himself of the facilities offered by State loans. The Collector thinks that, if the value of the land forming the security be taken to be what it will be after the improvement for which the loan is granted has been effected, petty ryots would be able to take up loans and sink wells. As a safe-guard against the risk of the misapplication of the money advanced he would suggest that the amount, instead of being paid in a lump sum at once, be advanced at different stages of the progress of work, to be certified to after due inspection and report by Revenue Inspectors, Deputy Tahsildars and Tahsildars. He suggests also that the work, for which the loan is taken, should be estimated for by an overseer maintained for the purpose and the loan granted in the following terms: that the contract for carrying out the work be given to the ryot with small advances of Rs. 25 at a time as the work progresses, the whole becoming the property of the ryot on completion, subject to repayment of the loan in the usual instalments. He thinks that the present rules aim at an amount of security which is incompatible with reaching the poorer stratum of ryots. Before expressing an opinion on the proposed measure, the Board requests the Collector to consider and report whether the extension of the special well rules will not afford the help needed by the poorer ryots referred to.

19. In October 1889 the Board drew up a short notice, showing the advantages of State loans and sent copies printed in large type in Tamil and Telugu to Collectors for circulation in their districts. The Board trusts that these notices were duly published in the villages. The first step to enable ryots availing themselves of the benefit of the State loans is to bring the rules to their knowledge, and this should be done by all grades of Revenue officers by explaining and circulating the rules during their tours.

20. *Survey advances.*—Statement No. 5 shows the advances outstanding at the beginning of the year, the advances made during the year, the amounts collected and the balance at the end of the year. During the year under review advances were made only in five districts, viz., Tanjore, Tinnevelly, the Nílgiris, South Canara and Malabar, and there were at the end of the year outstanding arrears in all the twelve districts shown in the statement. The total amount outstanding at the beginning of the year was Rs. 47,480-9-6. Adding to this, the advances made during the year, viz., Rs. 53,885, the total amount came to Rs. 1,01,365-9-6, of which Rs. 67,540-7-6 or more than 66 per cent. were recovered, leaving a balance of Rs. 33,825-2-0. Of this balance Rs. 19,253-4-7 or 56 per cent. relate to arrears and the remainder to current.

21. Of the arrear balance amounting to Rs. 19,253-4-7, Rs. 8,086 relate to the Tanjore district. Of this amount, Rs. 558 have been outstanding for one year, Rs. 7,397 for two years and Rs. 131 for three years, as already stated in Board's Proceedings, dated 9th August 1890, No. 490. Of the sum of Rs. 7,397 referred to above, Rs. 4,901-1-9 are reported to have been since collected. The remaining balances are said to be covered by processes. Rupees 4,368-6-0 shown against Kistna represent the amount recoverable from ryots. Of the sum of Rs. 15,000 sanctioned in G.O., dated 17th December 1887, No. 7793, Revenue, for the purchase of stones required for the survey of the Kollér lake villages, Rs. 11,625 are reported to have been drawn up to the close of 1889-90. Of this amount, Rs. 4,368-6-0 are the amount recoverable from ryots, Rs. 440-4-0 are the cost of stones chargeable to Government and the balance is the value of surplus stones on hand, which are being utilized for the survey of the minor estates of Kapileswarapuram and Medúr under the Court of Wards.

The Collector has not reported why the amount recoverable from ryots was not recovered during the year. He is requested to do so now. Of the sum of Rs. 2,550-9-0, which remained uncollected at the end of the year in Vizagapatam, Rs. 2,338-9-8 are reported to have been outstanding for three years, Rs. 147-2-6 for two years and Rs. 64-12-0 for one year. Of the balance, Rs. 24-10-8 were sanctioned to be written off the accounts in G.O., dated 28th July 1890, No. 590, Revenue. The Collector reports that steps have been taken for the speedy collection of the remainder. In South Arcot, stringent orders are stated to have been issued for the recovery of the balance. The number of years for which the amount has been outstanding is not stated. The Collector is requested to supply the omission. In Madura, the Collector reports that, of the balance of Rs. 1,366-9-0, which has been outstanding for more than 12 years, Rs. 830 15-1 and Rs. 247-12-4 relating to Dindigul and Tirumangalam taluks are irrecoverable, as no property, either movable, or immovable, was available to be proceeded against and as many of the individuals have died or have left the villages. He also states that no individualwar list is available now. In these circumstances, the sanction of Government is requested for writing off the amounts, aggregating Rs. 1,078-11-5, as irrecoverable as well as As. 2-1 in the Wynaad taluk reported to be irrecoverable. In Nellore, only Rs. 193-12-5 were collected out of Rs. 1,116-0-6. The Collector reports that, of the balance, Rs. 118-5-8 have been outstanding for three years, and the remainder which appertains to the advances made for detailed demarcation of tank-bed lands requires book adjustment. Further information has been called for on the subject which, when received, will be submitted to Government. The Collector of Godávari reports that he has remitted under section 8 of Act XXVIII of 1860 the sum of Rs. 156-15-4 outstanding in his district, as the ryots concerned live in villages situated on hills and jungles and are too poor to pay. The section quoted gives the Collector no power to remit the charge. He should give full reasons when recommending the amount to be written off. Of the balance of Rs. 81-15-9 payable by some of the ryots in the Bellary taluk, Rs. 37-10-5 are reported to have been since collected; for the recovery of the remaining amount steps are stated to have been taken. The total balances, including arrears and current in South Canara and Malabar, are reported to have been reduced by subsequent collections to Rs. 996-11-5 and Rs. 82-9-1, respectively. The Collectors of districts, where there are still large balances, are requested to take prompt measures for the speedy realization of the amounts.

22. The Board regrets the delay in the submission of this report. It is due to the late receipt of the reports from Collectors, the reports from the Collectors of Trichinopoly and Ganjam having been received more than two months after the prescribed date. Several of the reports received were also found defective and additional information had to be called for, which, in several cases, was not received till the end of September. The information from Kistna was received only on the 30th October. All Collectors are requested to see that their future reports are despatched in a complete form so as to reach the Board's office not later than 1st June.

(A true Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department.
,, all Collectors.

No 1.—Statement showing the advance made and the amounts recovered during 1889-90 under the Land Improvement Loans Act.

Districts.	Purpose for which the advances were made.	Total amount of advances outstanding at the beginning of the year.	Advances made during the year.	Amount recovered during the year			
				Total.		On account of sums entered in column 6.	On account of advances not yet due.
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.
Ganjam ..	Reclaiming a piece of waste land ..	200 0 0	..	200 0 0	..	..	..
	Strengthening lands and repairing wet field	..	..	..	..	..	..
Vizagapatam ..	Sinking two wells and digging a tank ..	200 0 0	..	200 0 0	..	20 0 0	..
	For constructing and repairing tanks, building calingulas and sluices, constructing wells and converting dry land into wet.	..	250 0 0	250 0 0	..	..	..
Kistna ..	For digging a well	..	(a) 800 0 0	..	..	..	..
	For repairing a well	..	150 0 0	..	..	..	..
Nellore ..	For sinking wells	..	150 0 0	..	..	..	..
	For repairing old wells	20 6 6	..	20 6 6	20 6 6	..	..
Cuddapah ..	(Famine) Sinking wells	..	200 0 0	..	..	..	..
	Sinking wells under ordinary rules ..	1 272 2 3	975 0 0	323 9 2	..	323 9 2	125 0 0
	Improving tanks and levelling fields ..	1,750 0 0	300 0 0	90 0 0	..	90 0 0	350 0 0
	For digging wells (special rules)	7,380 0 0	1,125 0 0	772 0 0	..	772 0 0	295 0 0
	Do. (ordinary rules)	6,209 14 0	650 0 0	977 13 4	..	977 13 4	383 12 0
	For repairing wells (special rules) ..	100 0 0	200 0 0	10 0 0	..	10 0 0	..
Anantapur ..	Do. (ordinary rules)	6,153 4 8	550 0 0	1,083 0 8	..	1,083 0 8	762 0 0
	For levelling lands, repairing tanks and channels and preparing lands fit for cultivation	3,100 0 0	600 0 0	80 0 0	..	80 0 0	159 0 0
	For constructing new wells (special rules).	4,275 0 0	900 0 0	..	..	..	190 0 0
Bellary ..	For repairing wells (special rules) ..	1,290 0 0	2,360 0 0	250 0 0	..	250 0 0	690 0 0
	For improving lands (ordinary rules) ..	1,500 0 0	2,475 0 0	21 14 0	..	21 14 0	..
	For constructing wells (special rules) ..	550 0 0	..	125 0 0	..	125 0 0	..
	Do. (ordinary rules) ..	125 0 0	100 0 0	..	..	..	..
Kurnool ..	For repairing wells (ordinary rules) ..	800 0 0	1,775 0 0	..	..	..	..
	For repairing tanks and reclaiming lands for agricultural purposes ..	1,460 0 0	225 0 0	193 12 0	..	193 12 0	..
	For famine purposes	176 9 9	..	176 9 9	..	100 0 0	..
Chingleput ..	For constructing of wells	4,430 8 11	10,965 0 0	1,476 5 9	..	1,112 15 8	..
	For repairing wells	566 0 0	1,305 0 0	95 0 0	..	95 0 0	..
	For other objects under the Act	1,016 0 0	2,900 0 0	56 8 0	..	56 8 0	..
North Arcot. ..	For digging and repairing wells	3,720 0 9	3,800 0 0	203 0 0	..	..	..
	For digging and repairing wells, reclaiming lands and levelling fields ..	550 0 0	1,950 0 0	..	..	..	..

(a) Rs. 170 were advanced for the construction and repair of wells.

In Anantapur, the balance is said to have been covered by process. The balance of interest after the subsequent collections noticed above amounts to Rs. 2,140-12-5 or Rs. 570-11-8 more than the balance of principal due. This shows that interest did not receive its due share of credit and the attention of the Collectors concerned will be again drawn to paragraph 8 of G.O., dated 29th October 1888, No. 743, Revenue, communicated with Board's Proceedings, dated 12th February 1889, No. 100.

7. *Agriculturists' Loans Act.*—During the year under report advances under the Act were made in all districts except Godávari, Nellore, Bellary, Madras, Nílgiris, South Canara and Malabar. The following statement shows the allotments to the several districts and the advances made therefrom as compared with those made in the previous two years :—

Districts.	Allotment for 1889-90.	Advances made in 1889-90.	Percentage of column 3 to column 2.	Advances made during the year 1888-89.	Advances made during the year 1887-88.
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
1. Ganjam	12,377	12,377	100·0	1,157	924
2. Vizagapatam	3,000	2,855	95·1	990	240
3. Godávari	..	..	..	..	..
4. Kistna	250	800	320·0	225	1,250
5. Nellore	..	..	..	..	..
6. Cuddapah	170	170	100·0	270	..
7. Anantapur	1,000	370	37·0	1,030	..
8. Bellary	2,500	..	..	450	775
9. Kurnool	5,000	5,610	112·2	6,955	4,175
10. Chingleput	4,000	5,672	141·8	3,393	1,620
11. North Arcot	..	250	..	..	..
12. South Arcot	2,425	2,510	103·5	4,345	1,000
13. Tanjore	886	786	88·7	..	..
14. Trichinopoly	2,500	2,325	93·0	905	200
15. Madura	500	370	74·0	1,955	4,582
16. Tinnevelly	..	100	..	..	6,458
17. Coimbatore	1,650	535	32·4	..	..
18. Nílgiris	1,000	..	..	500	1,350
19. Salem	14,000	10,220	73·0	14,342	17,460
20. South Canara	..	..	..	..	..
21. Malabar	1,000	..	..	..	..
Total ..	52,258	44,950	86·01	36,517	40,034

Out of Rs. 52,258, Rs. 44,950 or a little ever 86 per cent. were advanced during the year. This exceeded the advance of the previous year by Rs. 8,433. The largest amount, viz., Rs. 12,377 (27 per cent.), or Rs. 11,220 more than in the previous year, was advanced in Ganjam for the purchase of seed-grain after the late famine. Next to this Salem shows the largest amount advanced, though it was less than in the previous year by Rs. 4,122, and the Collector says that this was due both to the poverty of the Agricultural classes and to the exertion of the Tahsildars in making provisions of the Act more widely known. The Collector in reporting with reference to paragraph 3 of G.O., dated 17th March 1890, No. 204, assigns the same reason for the large demand for loans under the Act in that district. The Collector of Anantapur explains that the small advance made in his district is due to the fact that ryots of the poorer classes who are in need of seed-grain resort to village sowcars who lend grain on condition of repayment in kind instead of in cash and to the unavoidable, but to the ryot unfavourable, delay caused in making the necessary inquiries before the grant of loans. The resort to State loans for the purchase of cattle is, he says, very rare as the Nellore cattle-dealers who visit the district allow repayment in easy instalments and without interest. The Collector of Coimbatore reports that no advances were made in Dhárápuram, Kárur and Bhaváni taluks as no applicants came forward in the first named taluk, and as the applications which were received late in the year in the two latter were pending inquiry. In Bellary, the Nílgiris and Malabar, no portion of the allotment was utilized. In Malabar and South Canara, the reason was the same as that already given under the head of the Land Improvement Loans Act. The Collectors of Bellary and Nílgiris should have explained why no

advances were made in their districts. In Nellore, want of budget provision is assigned as a reason for no loans being granted. But this as a reason for refusing loans, if any were applied for, is unsatisfactory. Provision should have been made in the budget estimate with reference to the probable requirements of the district, or failing such provision, an allotment should have been applied for, when the Collector saw the need for it, from the reserve at the Board's disposal. The Collectors of North Arcot and Tinnevelly advanced Rs. 250 and Rs. 100, respectively though no allotment had been made.

8. The total amount of advances outstanding at the beginning of the year was Rs. 63,351-4-5. Adding to this, the advances made during the year, viz., Rs. 44,950-8-0, the total came to Rs. 1,08,301-12-5. The amount of advances repayable within the year including the balance which remained unpaid out of repayments falling due in previous years was Rs. 45,797-1-5, of which Rs. 33,211-9-4 or 72 per cent. were collected, leaving a balance of Rs. 12,585-8-1. Rupees 1,208-14-8, the repayment of which was not due within the year, were also collected. Rupees 6,427-1-6 or 51 per cent. of the balance of the repayable amount relate to the Ganjam district. Rupees 4,437-6-5 are reported to have been outstanding for more than three years; Rs. 902-8-2 for three years; Rs. 567-9-4 for two years; and Rs. 519-9-7 for one year. The Collector attributes the non-recovery of the amounts to the unfavourable character of the season for the last two or three years; but this is not altogether a satisfactory reason, as last year was a good one. Of the repayable balance of Rs. 2,589-2-0 in the Kurnool district, Rs. 1,045-14-0 are reported to have been since collected, the repayment of Rs. 1,462 is stated to have been suspended for one year under rule 6 of the rules framed under the Agriculturists' Loans Act, in consideration of the damage done by heavy rains to white cholum in a few villages in the Pattikonda taluk, and for the recovery of the balance, which fell due on the 31st March 1890, demand notices are said to have been issued. Of the over-due balances of Rs. 1,112-14-3 and Rs. 703-5-4 in Salem and Chingleput, Rs. 984-14-3 and Rs. 327-3-0, respectively, are reported to have been since collected and necessary steps taken to recover the remaining sums of Rs. 128 and Rs. 376-2-4. The whole of the repayable balances in Vizagapatam and South Arcot is reported to have been since collected. In Nílgiris, Rs. 1,000 the repayable balance shown in column 12, should have been recovered during the year according to the condition under which the loan was granted, but an extension of two more years has been granted for the repayment of the loan (*vide* Board's Proceedings, dated 25th July 1889, No. 4470). The balance due, after the recoveries above referred to, amounts to Rs. 9,765-0-10.

9. *Interest on advances.*—The amount of interest which fell due during the year was Rs. 5,192-6-3, of which Rs. 3,281-3-1 were collected, leaving a balance of Rs. 1,911-3-2 or 36 per cent. Rupees 3-9-6 were also collected on account of interest not yet due. Rupees 1,112-1-9 or 58 per cent. of the balance relates to the Ganjam district. Of Rs. 379-0-5 that remained uncollected in Kurnool, Rs. 253-8-9 are stated to have been since collected, and the balance to represent the interest on the amount, the recovery of which has been suspended and on that which fell due on the last day of the year. In Salem, the balance is said to have been reduced by subsequent collections to Rs. 2-14-8, for the recovery of which processes have been issued. In Kistna instructions are said to have been issued for the early realization of the balance *minus* As. 14-5 since collected. In Nílgiris, no portion of the interest has been recovered in consequence of the repayment of the principal having been postponed. This does not appear an adequate reason, however, for the non-collection of interest. In the remaining districts the balances are small. The balance of interest, after deducting subsequent recoveries, amounts to Rs. 1,602-15-5. The attention of the Collectors concerned is drawn to the large balance of principal and interest and they are requested, except in the cases where the period of repayment has been extended, to take the necessary steps to collect the outstanding arrears without delay.

10. The following statement shows the nature and number of agricultural improvements actually carried out with the aid of advances obtained, the taluks where

the works are situated, and the extent of lands benefited thereby, since the promulgation of the rules:—

Districts.	Taluks in which agricultural improvements were carried out.	New wells constructed.	Old wells repaired or improved.	Construction and repair of other works.	Extent of lands benefited by new works.	Extent of lands benefited by the repair of old works.	Total of columns 6 and 7.
1	2	3	4	5	6	7	8
					ACS.	ACS.	
Kistna	Narsarowpet, Vinukonda and Sattenapalle.	* 1	* 1	1 house repaired.	3	3·22	6·22
		3	..	....	24·96	..	24·96
Cuddapah ..	Cuddapah	64	57	Repair of 2 tanks and 1 channel, the levelling of 6 fields.	321·13	390·18	711·31
Anantapur ..	Tádpatri, Anantapur, Dharmavaram, Penukonda, Hindupur and Madakasira.						
		16	3	†	..	..	..
Bellary	Hospet and Harpanahalle.	47	54	Levelling some lands.	88·11	13·12	‡ 151·23
Chingleput ..	Madurántakam, Conjeeveram, Chingleput, Tiruvallár and Saidápet.						
		1	..	1 drainage channel.	..	30·00	30·00
South Arcot ..	Chidambaram	6	3	Levelling some lands.	6·68	10·93	17·61
Trichinopoly ..	Musiri	35	61	2 springs opened out; 5 cases of levelling of lands.	..	..	138·52
Tinnevelly ..	Sátúr, Srívilliputur, Sankaranainárkoil, Nánguneri, Ambásamudram and Tenkási.						
		78	286	....	418	605	1,023
Coimbatore ..	Coimbatore, Satyamangálam, Erode, Bhaváni, Kárur, Dhárápuram, Palladam, Pollachi and Udamalpet.						
		26	31	3 tanks and 25 cases of levelling of lands.	72·43	982·33	1,054·76
Salem	Salem, Atúr, Námakal, Tiruchengód, Tirupatúr, Uttankarai, Hosúr Dharmapuri and Krishnagiri.						
	Total ..	277	496	....	934·31	2034·78	3,157·61

* Work partly completed.
† Information for columns 5 to 8 cannot be ascertained, as the works have not yet been completed.
‡ Includes acres 50 shown in the last year's statement.

The Collectors of Ganjam, Vizagapatam, Nellore, Kurnool, North Arcot, Tanjore and Madura have not furnished the required information; in Vizagapatam and Nellore, however, loans were granted for the first time, and perhaps the works for which they were granted were not completely carried out within the year. In the ten districts, from which information is furnished, 277 new wells have been constructed and 496 old wells repaired. The extent of land shown to be benefited presents such a marked difference in the several districts that the Board can hardly accept the figures as accurate The importance of information to test the extent of the benefit done by these State loans should not be underrated and Collectors are requested to submit with their future reports two statements in the forms given in the appendix, one for the loans granted under the Land Improvement Loans Act and the other for those under the Agriculturists' Loans Act. The statements should include all cases of loans granted after the promulgation of the rules under both the Acts. In Tanjore a sum of Rs. 3,210 was advanced in 1884 for the construction of certain tunnels and under-tunnels. Works to the value of Rs. 2,450-9-9 only are reported to have been carried out up to the end of the year. The Collector is requested to report the time allowed to the grantee for the completion of the work.

11. *Misapplication of loans.*—The Collector of Chingleput reports 16 cases of misapplication of loans, viz., eight in Madurántakam, two in Chingleput, two in Tiruvallúr, two in Ponnéri, and two in Saidápet. In Tiruvallúr the whole amount of the loans has been recovered in both cases. In regard to the four cases relating to Saidápet and Ponnéri it is reported that recovery has been effected in one case and ordered in two others, and an inspection directed in the fourth. Of the two cases of misapplication in

the Chingleput taluk, one represents the loan of Rs. 324 granted to the shrotriemdars of Ottivakkum under G.O., dated 21st July 1888, No. 4277. It is stated that steps are being taken for the recovery of this amount, and that, in the other case, the defaulter has applied for an extension of time. In the Madurántakam taluk the loans were found to have been in three cases fully and in five cases partly misapplied. Orders are stated to have been issued for the recovery of the loans in these cases. The Collector of North Arcot states that, in some cases in the Wandiwash taluk, the loans were utilized in the payment of kists and other expenses, that the Tahsildar has been called upon to submit a detailed report regarding them, and that the amount will be recovered if there has really been any infringement of the rules. In the twelve cases of misapplication of loans reported from the South Arcot district, the loans have been recovered in full. In two cases of loans, amounting to Rs. 450, in the Perambalúr and in three cases, amounting to Rs. 245, in the Musiri taluk of the Trichinopoly district, the amount was recovered in full, as the parties had misapplied the money. In two other cases in the Musiri taluk portions of loans, amounting to Rs. 130, were misapplied and were recovered. Orders are stated to have been issued for the recovery of the balance also. Two other cases involving a sum of Rs. 200 in the Udayárpálaiyam taluk are under inquiry. In one case of a loan of Rs. 50, advanced by the Tahsildar of Musiri for levelling lands, the Collector reports that the amount was ordered to be, and was, recovered in full, as no loan under Rs. 100 can be granted for that purpose under the rules. In this case the Tahsildar appears to have been more to blame than the person who took the loan. In Madura 29 persons having failed to execute works according to the condition of the grants, the full amount of the advances was recovered. In two cases of misapplication in Tinnevelly and in four cases involving Rs. 370 in Salem, the amounts were recovered in full. In two other cases, involving Rs. 90 in the last-named district, steps have been taken to recover the amount. The largest amount of misapplications reported was in the Coimbatore district, where a sum of Rs. 28,280-13-6 was ordered to be recovered summarily, as the borrowers did not carry out the works, and of this Rs. 24,393-13-6 were actually collected during the year. Of the remaining Rs. 3,887, Rs. 480 are reported to have been since collected and for the recovery of the balance the necessary steps have been taken.

12. The above cases indicate that greater care might have been taken to find out where loans were actually needed or intended for the purposes contemplated by the Acts, and, though satisfactory promptitude was shown in recovering the amounts involved, yet the mere fact of such recovery is likely to have a bad effect on ryots who really need loans, and the necessity for it should therefore be avoided.

13. With reference to the concluding paragraph of G.O., dated 17th March 1890, No. 204, Revenue, the Board has consulted Collectors on the subject of reducing the power of Tahsildars to grant loans, with the result that the majority of Collectors advocate no reduction in the amount, viz., Rs 250, which Tahsildars are at present competent to sanction. The general opinion is that while such reduction would perhaps conduce to greater security for Government, it would certainly cause delay in the grant of the loans, and that as after all, the examination of the security offered would have to be done by Tahsildars, just as now, and as delay in the grant of the smaller loans is fatal, it would, on the whole, be harmful to make the change. The Board agrees with this. As some Collectors point out, what is needed is closer supervision on the part of the Divisional officers, not the reduction of a limit, which already is low enough. What is required is, on the part of Government, that good security should be taken, and that the purpose alleged should be genuine; and on the part of the ryot, that the grant should be prompt and should reach him in full. If Divisional officers inspect and supervise as they should and if Tahsildars are held responsible for personally paying the money into the hands of the applicants, no more should be required.

14. *Amount recommended to be written off the accounts.*—The Collector of Madura reports that the balance of Rs. 150, which is still outstanding out of the amount advanced for re-building houses destroyed by fire and which has been outstanding for seven years, is irrecoverable, as many of the defaulters have died leaving no property, while others have left only thatched houses and drinking vessels not worth proceeding against. It is also reported that the amount cannot be recovered under

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th November 1890, No. 693 :—

Mr. H. W. Bliss.

Read—the following papers :—

From the Collector of	Anantapur,	dated	18th	June	1890,	No.	36-16-B.R.
,, ,,	of ,,	,,	23rd	Aug.	,,	,,	54-23-B.R.
,, ,,	of ,,	,,	23rd	,,	,,	,,	53-B.R.
,, ,,	of ,,	,,	4th	Sept.	,,	,,	360-P.
,, ,,	of ,,	,,	17th	,,	,,	,,	376-P.
,, ,,	of Arcot, North,	,,	3rd	July	,,	,,	888-In.
,, ,,	of ,,	,,	24th	,,	,,	,,	992-In.
,, ,,	of ,,	,,	13th	Aug.	,,	,,	1082-In.
,, ,,	of Arcot, South	,,	21st	May	,,	,,	575-Ind.
,, ,,	of ,,	,,	25th	June	,,	,,	815-.B.L-Ref.
,, ,,	of ,,	,,	11th	July	,,	,,	1670 ,, Ver.
,, ,,	of Bellary,	,,	27th	June	,,	,,	234-R.P.R.
,, ,,	of ,,	,,	9th	Aug.	,,	,,	1236-G.B.
,, ,,	of ,,	,,	28th	,,	,,	,,	1343-G.B.
,, ,,	of ,,	,,	6th	Sept.	,,	,,	1419-G.B.
,, ,,	of Canara, South,	,,	16th	May	,,	,,	1760.
,, ,,	of ,,	,,	16th	June	,,	,,	2155.
,, ,,	of Chingleput,	,,	5th	July	,,	,,	428-G. & B.-L.R.-Ref.
,, ,,	of ,,	,,	9th	,,	,,	,,	1613-Eng.-Ref.
,, ,,	of ,,	,,	16th	Aug.	,,	,,	1613-Eng.-Ref.
,, ,,	of Coimbatore,	,,	3rd	June	,,	,,	724-Bd.-Ref.
,, ,,	of ,,	,,	28th	,,	,,	,,	481.
,, ,,	of ,,	,,	9th	July	,,	,,	1147-Bd.-Ref.
,, ,,	of Cuddapah,	,,	5th	June	,,	,,	2713.
,, ,,	of ,,	,,	17th	,,	,,	,,	266-Perl.-Ref.
,, ,,	of Ganjam,	,,	31st	July	,,	,,	5298.
,, ,,	of ,,	,,	5th	Sept.	,,	,,	5915.
,, ,,	of ,,	,,	24th	,,	,,	,,	6330.
,, ,,	of Godávari,	,,	17th	May	,,	,,	239.
,, ,,	of ,,	,,	6th	June	,,	,,	275.
,, ,,	of ,,	,,	20th	Aug.	,,	,,	——
,, ,,	of Kistna,	,,	30th	June	,,	,,	4787.
,, ,,	of ,,	,,	25th	July	,,	,,	5388.
,, ,,	of ,,	,,	17th	Oct.	,,	,,	7732.
,, ,,	of Kurnool,	,,	26th	May	,,	,,	1757.
,, ,,	of ,,	,,	9th	June	,,	,,	1926.
,, ,,	of ,,	,,	25th	,,	,,	,,	2116.
,, ,,	of Madras,	,,	11th	,,	,,	,,	1485.
,, ,,	of ,,	,,	2nd	July	,,	,,	1626.
,, ,,	of Madura,	,,	23rd	June	,,	,,	232-Camp.

From the Collector of Madura,	dated	27th July	1890,	No. 304.
,, ,, of ,,	,,	31st ,,	,, ,,	307.
,, ,, of Malabar,	,,	27th May	,, ,,	2338-R.
,, ,, of ,,	,,	11th June	,, ,,	2520-R.
,, ,, of Nellore,	,,	28th July	,, ,,	1838-Ver.
,, ,, of ,,	,,	22nd Sept.	,, ,,	2519-Ver.
,, ,, of Nilgiris,	,,	17th May	,, ,,	223.
,, ,, of ,,	,,	9th July	,, ,,	284.
,, ,, of ,,	,,	24th ,,	,, ,,	313.
,, ,, of Salem,	,,	24th May	,, ,,	1066.
,, ,, of ,,	,,	10th June	,, ,,	1147.
,, ,, of ,,	,,	27th ,,	,, ,,	1250.
,, ,, of Tanjore,	,,	5th May	,, ,,	107-A.
,, ,, of ,,	,,	15th ,,	,, ,,	117-A.
,, ,, of ,,	,,	10th ,,	,, ,,	19-C.
,, ,, of ,,	,,	9th July	,, ,,	450.
,, ,, of Tinnevelly,	,,	30th May	,, ,,	451.
,, ,, of ,,	,,	28th June	,, ,,	530.
,, ,, of ,,	,,	26th July	,, ,,	274.
,, ,, of ,,	,,	18th Aug.	,, ,,	303.
,, ,, of Trichinopoly,	,,	31st May	,, ,,	224-4.
,, ,, of ,,	,,	4th Aug.	,, ,,	330-18.
,, ,, of ,,	,,	27th ,,	,, ,,	369-4.
,, ,, of ,,	,,	13th Sept.	,, ,,	396-4.
,, ,, of Vizagapatam	,,	17th May	,, ,,	1575.
,, ,, of ,,	,,	15th June	,, ,,	1953.

Resolution—dated 15th November 1890, No. 693.

The Board resolves with reference to G.Os., dated 24th January 1888 and 23rd November 1889, Nos. 84 and 943, Revenue, respectively, to submit to Government the report on the transactions connected with loans under the Land Improvement and Agriculturists' Loans Acts, and advances made for survey operations for the year 1889-90, accompanied by the statements noted on the margin.

1. Statement showing the advances made and the amount recovered under the Land Improvement Loans Act.
2. Statement showing the advances made and the amount recovered under the Agriculturists' Loans Act.
3. Statement showing the particulars of coercive processes issued for the recovery of advances that fell due.
4. Statement showing the number of loans classified with reference to their amounts.
5. Statement showing the advances made to ryots for survey operations and the amount recovered.
6. Statement showing the demand, collection and balance of Revenue Survey advances during the year.

2. An allotment of Rs. 2,30,000 was sanctioned by Government for the year on account of loans under both the Acts, out of which Rs. 1,62,260 under the first-mentioned Act, and Rs. 52,258 under the latter were placed at the disposal of Collectors and the balance Rs. 15,482 kept as reserve.

3. *Advances under the Land Improvement Loans Act.*—During the year under report loans were made in 16 districts, *i.e.*, in all except Godávari, Madras, Tanjore, Nílgiris, South Canara and Malabar, as against 13 districts in 1888-89, and 7 in 1887-88. The following statement shows the several allotments and the advances made therefrom during the year as compared with those made in the previous two years:—

Districts.	Allotments.	Advances made.	Percentage of column 3 to column 2.	Advances made during the year 1888-89.	Advances made during the year 1887-88.
	Rs.	Rs.		Rs.	Rs.
1. Ganjam	250	250	100·00	400	..
2. Vizagapatam	800	800	100·00	..	..
3 Godávari	..	..	..	..	..
4. Kistna	500	300	60·00	..	..
5. Nellore	900	200	22·2	..	..
6. Cuddapah	1,150	1,275	110·8	2,540	..
7. Anantapur	5,500	3,125	56·8	3,635	20,460
8. Bellary	7,000	5,735	81·9	3,050	2,625
9. Kurnool	2,000	2,100	105·0	2,810	250
10. Chingleput	17,000	15,170	89·2	3,078	2,015
11. North Arcot	6,000	5,750	95·8	4,270	..
12. South Arcot	2,500	2,300	92·0	4,380	..
13. Tanjore	200	..	..	..	..
14. Trichinopoly	5,950	5,935	99·7	1,095	..
15. Madura	9,200	5,870	63·8	22,496	..
16. Tinnevelly	7,810	7,595	97·2	7,045	6,697
17. Coimbatore	57,500	52,070	90·5	68,218	36,960
18. Nilgiris	..	..	..	..	..
19. Salem	37,000	30,215	81·6	7,805	8,500
20. South Canara	..	..	..	..	..
21. Malabar	1,000	..	..	..	..
Total	1,62,260	1,38,690	85·4	1,30,822	77,507

It will be seen that the total amount of loans granted during the year rose by Rs. 7,868 over that of the previous year. As in the previous two years, the largest amount, viz., nearly 38 per cent. of the total grant, was utilized in the Coimbatore district. Next to it come Salem and Chingleput, where the percentages were 22 and 11, respectively. Fair work was also done in the districts of Tinnevelly, Trichinopoly, Madura, North Arcot and Bellary. As compared with the transactions of the previous year, there was an improvement in the districts of Salem, Chingleput, Tinnevelly, Trichinopoly, North Arcot, Bellary and Vizagapatam, notably in the first-named two districts. In Madura, there was a falling off from Rs. 22,496 to Rs. 5,870, which the Collector has not accounted for; but it was probably the effect of the irregularities in the Palni taluk brought to notice in paragraph 12 of Board's Proceedings, dated 30th September 1889, No. 677. In Coimbatore, the Collector thinks that the summary recoveries ordered to be made towards the end of 1888-89 in cases of misapplication of loans may have been the cause of the slight falling off in his district, but that as far as he can judge, it has done little more than keep out undesirable applications. He adds that if all Tahsildars were to put their hearts into the matter, a lakh of rupees a year could be lent in his district alone for many years to come—a remark which probably applies more or less to other districts also and seems to the Board, applicable to some officers of higher rank than that of Tahsildar. He mentions the name of Tahsildar C. Sitaramayya of Erode for good work in this connection. In South Arcot, Kurnool, Anantapur, Cuddapah and Ganjam also, there was a falling off, but the Collectors of the districts concerned except Anantapur have not accounted for it. The application of the Collector of Ganjam to extend the special well rules to his district has since been submitted to Government—*vide* Board's Proceedings, dated 28th October 1890, No. 6880. The Collector of South Canara considers that advances under the Act are not likely to be accepted for some time to come for the reasons given by him in his letter to the Board, embodied in Board's Proceedings, dated 18th September 1888, No. 796. The Collector of Malabar reports that though applications were received in large numbers on the issue of notices in Malayalam, explaining to the ryots the advantageous terms on which these loans can be obtained, they have almost all had to be rejected for one reason or another. He considers that there is little or no scope in that district for the grant of loans for the purposes contemplated by the enactments. This appears to be the case in Madras and probably also in Godávari, Tanjore and Nílgiris.

4. Of the total amount of advances made, viz., Rs. 1,38,690, Rs. 40,120 were made for the construction, and Rs. 32,340 for the repair of wells, and the remainder was granted for effecting improvements to lands. Under the last item are also included

advances made for the construction and repair of wells in some cases. The Collectors concerned express their inability to show them separately, as no separate account has been kept of them. Steps are stated to have been taken to secure this information in future. In the Ceded Districts, Rs. 1,725 and Rs. 2,325 were advanced for the construction and repair of wells, respectively, under the ordinary rules, and Rs. 2,025 and Rs. 2,560 under the special well rules. The latter amount, however, was spent only in Bellary and Anantapur, and in Cuddapah and Kurnool, no attempt was made by the ryots to avail themselves of the advantages offered by the special well rules. The Collectors have not assigned any reason for it, but their attention has recently been drawn to the matter—*vide* Board's Proceedings, dated 25th April 1890, No. 218, and the Board trusts that satisfactory results will be shown in the current year.

5. The total amount outstanding at the beginning of the year was Rs. 2,17,723-3-5. Adding to this the advances made during the year, viz., Rs. 1,38,690, the total amount outstanding came to Rs. 3,56,413-3-5. The amount of advances repayable within the year including the balance remaining unpaid out of the sums which became due in previous years was Rs. 35,851-1-2, of which Rs. 31,386 or 87 per cent. (against 75 per cent. in the preceding year) were recovered, and Rs. 146-8-0 written off with reference to G.O., dated 1st May 1889, No. 333, leaving a balance of Rs. 4,318-9-2. Rupees 37,443-5-6, the repayment of which had not become due during the year, were also recovered. The greater portion of this amount, viz., Rs. 24,393-13-6, represents the sum ordered to be recovered summarily in the Coimbatore district, on the ground of the failure of the grantees to carry out the works for which the loans were taken. A similar reason accounts for the recovery of Rs. 370 in Salem. The remaining amount entered against this district represents the amount voluntarily repaid before the instalment fell due. In Bellary, Rs. 790 were refunded, it is reported, by certain ryots in the Hadagalli taluk on the ground that the schedule of rates furnished by the Public Works Department in 1887 was too low for the ryots to work on. It is not stated if these rates are the same as those adopted by the Public Works Department for itself, but the Collector reports that their revision is now under correspondence. In Madura, the whole amount, viz., Rs. 6,312, was recovered, owing to the failure of the borrowers to comply with the conditions of the grant. In the other districts the repayments were, it is presumed, voluntary. The repayable balances are large in Madura and Coimbatore. Rupees 739 and Rs. 915, respectively, of these amounts and the whole of the repayable balance against South Arcot and Salem are reported to have been since collected. The repayable balances against Anantapur, Kurnool, Chingleput and North Arcot are reported to have been reduced by subsequent collections to Rs. 30, Rs. 93, Rs. 87 and Rs. 12, respectively. In Chingleput, the balance reduced as shown above includes Rs. 30 under correspondence with the Board for being written off as irrecoverable. The repayable balance in Cuddapah is reported to have fallen due in the last quarter of the year; in Tinnevelly, it has been outstanding for one year and the Collector reports that steps are being taken for its speedy collection. The outstanding arrears, after the recovery above alluded to, relate to 7 districts involving Rs. 1,570-0-9. The Collectors concerned are requested to collect them without unnecessary delay.

6. *Interest on advances.*—The total amount of interest that became due during the year was Rs. 13,904-13-7, of which Rs. 11,386-0-5 were collected and Rs. 6-11-4 written off under G.O., dated 1st November 1888, No. 753, leaving a balance of Rs. 2,512-1-10. A sum of Rs. 2-7-3 on account of interest, the repayment of which had not become due during the year, was paid in the Salem district; this was probably done when the payment of the principal was made before the due time. The balances of interest that remained uncollected are considerable in Cuddapah, Chingleput and Coimbatore. In Chingleput, steps are stated to have been taken for the speedy recovery of the amount. In Coimbatore, the balance is reported to have been reduced by subsequent collections to Rs. 114-4-3. In North Arcot and Kurnool, the balances represent the interest on the amount which fell due on the 31st March 1890 and remained uncollected, and in the latter district the amount has since been collected. In Salem, it is reported to have been reduced by subsequent collections to Rs. 2-3-6.