

Proceedings of the Madras Government, Revenue Department,
22nd March 1862.

No. 374. Read the following Proceedings of the Board of Revenue, dated 2nd September 1861, No. 1,733:—

Read the following letter from A. PURVIS, Esq., Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Cocanada, 26th June 1861, No. 68.

SIR,

1. With reference to the Board's Proceedings of Government of the 3rd April last, regarding estates during the time they were out of the possession of the Zamindár, I have the honor to report that, as therein instructed, the statement of January last, showing the receipts and charges exhibiting the several items of charge given in it, has been sent to the Zamindár for translation of his reply* is submitted.

* No. 1. his examination and observations. A trial

1. Maramut expenditure as per District Engineer's Statement dated 21st August and 1st September 1860.....	00,698 9 7
2. Moiety of the water tax up to Fasli 1268.....	77,133 0 0
3. Commission as per column 23 of the Statement No. 1 sent to the Board on the 29th January 1861.....	21,657 7 5
Commission as shown in the letter of the above date.....	1,036 7 0
4. Wages of Hoozoor servants.....	22,693 14 5
5. Interest charged on old arrears.....	8,462 1 7
6. Maramut charges incurred in the late Masulipatam District.....	10,109 8 11
Total.....	30,200 11 7
	2,09,297 14 1

to include in the items assented to by him, being From this if the sum of Rupees 2,20,258-14-10, bursed, is deducted, there remains Rupees 1,87,0

3. I will first submit the explanation referred to in the Board's Proceedings under reply.

Paragraph 4, Clause I, Naikwadis, Rupees 7,784-10-3.

Vide paragraph 3 of the Kistna District Collector's letter, dated 28th March 1861.

Clause II, Hoozoor servants, Rupees 8,462-1-7.

charge was calculated at the rate which had been were under management. It was usual in Masulipatam District to entertain a suitable number of additional servants in the Hoozoor for the management of estates under attachment; their salaries were reasonably divided amongst the different estates, and the amount entered in the statement was charged on that calculation. Although the Zamindár objects to this item, employed solely for his estates, it would appear to be chargeable against the Zamindár.

on the ground that the establishment was not employed from the foregoing explanation that this item is fairly chargeable against the Zamindár.

Clause III, charges of Fasli 1260, Rupees 82-2-7.

ceased to come in. This amount was repaid to Government from the collections of arrears due

2. The Zamindár, it will be observed, objects to the six items of charge noted in the margin,† admits the others, and claims Rupees 4,33,718-5-6 as due to him. From this 25,819 Rupees or the water tax on Ináms and Aghrahams which the Zamindár omits deducted, the remainder is Rupees 4,07,899-5-6. sanctioned by Government to be at once discussed. 0-6-8 under discussion.

quired on the several points alluded to in the

ough the Naikwadis render assistance in Police their services are required in the same way as is, still, as their duties are chiefly connected with the Revenue, the whole charge on their account is, I think, fairly debitable to the estate. The Zamindár himself does not object to this charge.

g regard to this item, the Acting Collector of the District informs me that the proportion of this actually incurred during the time the estates were under management in the Kistna District to entertain a suitable number of estates under attachment; their management of estates under attachment; their teably divided amongst the different estates, entered in the statement was charged on that although the Zamindár objects to this item, employed solely for his estates, it would appear ly chargeable against the Zamindár.

item was the charge for management for excess of the collections, the estates having late in Fasli 1260, after the collections had been attached to Government from the collections of arrears due

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in the estates in the following Fasli 1261; the sum in question not having been either arrears of Peshkash, or due by Ryots, could not be remitted with other arrears. The Zamindar has not objected to this charge.

Clause VI, Maramut expenditure, Rupees 30,200-11-7 Nos. 2 and 3.

mistake was, however, made in the first statement of Rupees 17,990-15-2 works to the amount of Rupees 10,479-6-4 only were actually performed, the works, amounting to Rupees 7,511-8-10, as detailed in another memorandum, although estimated for were never executed. In preparing the account already sent, the Acting Collector explains that the sum last referred to was entered by oversight. The actual amount expended was, therefore, but Rs. 22,689-2-9, and notwithstanding the objections of the Zamindar, it is clear that the above outlay was incurred for the benefit of the estate during the period of five years, and cannot I think be considered excessive, or an item to be fairly objected to.

Clause.	RS.	A.	P.
V. Balance remitted of Fasli 1260.....	40,531	14	1
VI. Interest.....	10,109	8	1
VII. Credited on account of Peshkash for Fasli 1260.....	16,750	13	4
	67,392	5	2
Total balance.....	67,392	5	2
Item V. Balance.....	40,531	14	1
VI. Interest.....	10,109	8	1
	50,641	7	10
Item VII. Remainder.....	16,750	13	4
	15,553	2	4
	1,187	11	0
	16,750	13	4

† No. 5.

9. Of the three items mentioned above the Zamindar objects to that for interest urging that it was remitted under orders of Government previous to Fasli 1260. But this statement is directly opposed to the agreement executed the Zamindar under date the 8th November 1853, regarding the remission of the old arrears in which interest of Rupees 10,109-8-11 is admitted to be due to Government, as well as the balance of Rupees 41,719-9-11 on which it accrued. It also appears from a letter, dated 2nd May 1860 received from the Collector of the Kistna District, that the above sum of Rupees 10,109-8-11 is included in that of Rupees 31,14,951-5-6, remitted in 1855 under orders of Government, dated 3rd March 1855. The Board may, under the peculiar circumstances of the case, see fit to recommend that the claim for interest should be foregone.

10. With reference to the remarks of the Board in paragraph 6 of their Proceedings under reply, I addressed the District Engineer, and he has forwarded me a statement in which he has entered certain works which he thinks, view the matter in the light advocated by the Board,

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should not be charged to the estate though entered in the account first furnished by him. The total amount of these works is Rupees 10,427-12-5. The Zamindar, it will be observed, objects to the whole sum* urging that the execution of the works has not benefited his estate only, but his assertions are not, as regards of the case.

Paragraph 9 of the Proceedings under reply:

	Prior to 7th February 1860.	From 7th February 1860 to the end of March 1861.	Total.
Demarcation.....	7,702 5 0	658 1 3	8,360 6 3
Classification.....	2,942 8 1	147 4 11	3,089 3 0
Nidadavole Survey.....	10,444 13 1	805 6 2	11,450 3 3
	8,833 0 0	2,417 7 0	11,250 7 0
Total.....	19,467 13 1	3,222 13 2	22,690 10 3
Amount already entered in the statement sent to Board.....			22,372 12 5
Difference.....			117 13 10

Rupees 3,104-15-4, will be subsequently realized from the Zamindar.

12. The Zamindar also objects to the two items noted in the margin.† Government have already been pleased to forego the charge for Commission. The circumstances under which the demand on account of the water-cess was made on 29th January last. It is true that the cess was not till last year separately exhibited in the accounts of the Masuli District, but the demand made is no less just, and cannot but be considered as moderate. for which credit should have been given him. It appears from a reply from the Acting Collector of the Kistna District to a reference made by me on the subject, that a sum of Rupees 976-13-0 was annually granted to the Zamindar, when the property was in his possession, on account of Muhturfa revenue collected by Government in his estate. He is entitled therefore—the whole annual Peshkash having been debited to him—to receive credit for a sum of Rupees 9,768-2-0 being the amount of the item under reference from Fasli 1261 to 1270, both inclusive. For the future it will be better, as in the case of the other Zamindars, to deduct the amount once for all from the Peshkash.

14. The following statement shows the amount still payable to the Zamindar with reference to the above observations:—

	RS.	A.	P.
Total sum under discussion as stated in the 1st paragraph of this letter.	1,87,640	6	8
DEDUCT.			
Moiety of water-tax to be debited to the Zamindar—vide Collector's letter of 29th January last.	77,133	0	0
Wages of Hoozoor servants.....	8,462	1	7
Interest on old arrears.	10,109	8	11
Portion of the amount of Maramut expenditure incurred in the late Masuli District, still to be debited to the estates... ..	22,689	2	9
Do. do. as per District Engineer's statement—vide paragraph 10... ..	50,270	13	2
	1,68,664	10	5
to the Zamindar.....	18,975	12	3

Remaining to be paid

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Charged for repairs, works not actually performed in the late Masulipatam District—vide paragraph 7...	18,976 12 3
Works not fairly chargeable to the State as per District Engineer's statement—vide paragraph 10...	7,511 8 10
Commission charged on the Collections realized in the Godavery District from 16th December 1859 to 7th February 1860, not included in the amount sanctioned by Government...	10,427 12 5
	1,036 7 0

Add difference between the amount of demarcation, survey, &c., charges already deducted from the total receipts, and that incurred up to 7th February 1860, the date of the estates to the Zamindar—vide paragraph 11...	18,975 12 3
Add amount of Mughturfa remission from Faslis 1261 to 1270—vide paragraph 13...	3,104 15 4
	9,768 2 0

Or if interest on arrears outstanding at the date of the sale of the estate is foregone...	31,848 13 7
	41,958 6 6

15. The Zamindar, in the address now submitted, begs that he may be allowed to collect the arrears outstanding against the Ryots of the estates prior to their sale, on the ground that he has now been debited with the arrears of Peshkash outstanding up to the date of sale.

16. It appears from a statement furnished me by the Collector of the Kistna District, that the sum collected from Fasli 1261 on account of arrears due by Ryots from Faslis 1254 to 1260, during the Zamindar's management amounted to Rupees 19,105-15-0, and is included in the sum of Rupees 42,865-11-7 entered in column 7 of the statement No. 1, sent with my letter of the 29th January last, and for which the Zamindar has been allowed credit. The Collector informs me that no account showing the arrears outstanding against the Ryots prior to the sale of the estates is now forthcoming. They were all written off some time back. The Zamindar has not given any statement of the arrears due. His Vakil has presented a Memorandum which I here append. I regret that there are no means at hand of testing its correctness.

Faslis.	Nidadavole.	Baharzalli.	Total.
1254.....	26,239 9 9	1,911 3 5	28,150 13 2
1255.....	6,783 14 6	281 1 7	7,065 0 1
1256.....	10,032 13 0	691 2 8	10,723 15 8
1257.....	18,639 12 0	1,980 0 10	20,619 12 10
1258.....	10,241 10 9	2,788 0 8	12,979 11 5
1259.....	17,617 10 9	3,347 6 9	20,965 1 6
1260.....	28,036 4 7	13,753 10 9	41,789 15 4
	1,17,591 11 4	24,702 10 8	1,42,294 6 0

No. 6. 17. On this subject, I beg to forward the document given by the Zamindar when he relinquished all claims to the outstanding arrears. Of the existence of this document I was not aware when submitting my report of the 29th January. At the foot of it is

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appended by the then Collector of the Masulipatam District a remark in English of considerable importance as affecting the right of the Zamindar to collect the balances under notice.

To A. PURVIS, Esq., Collector of the Godavery District.

1. Raja Naria Apparao Bahadur, Zamindar of the Taluqs of Nidadavole Cirkar Mustafa Nagar, Ellore, &c., present salam; I am well here and wish to hear of your welfare.

On the 18th instant, I received at Nidadavole with your Enaitnama of the 9th, one Vassulbaki, account, three statements of repairs, and one memorandum made out from them, in all five accounts, and I have observed their contents. You are pleased to state in the Enaitnama that the account sent in shows the profits due to me with reference to the accounts from the Collector of the Kistna District and to the collections, &c., realized in this District regarding the Nidadavole and Baharzalli Taluqs attached to my Zamindari, after deducting the Peshkash, &c., from the total collections made from Fasli 1261, in which year the estates were sold by public auction for arrears of revenue, up to the date of their restoration to me, and as the said account includes the expenses of repairs up to April 1856, those incurred during the subsequent years are exhibited in detail in the accounts which accompanied the District Engineer's letters, dated 21st August and 1st September 1860 to your address, and that as a Telugu translation of those accounts and a copy of the accounts of Tirwajasti received from the Collector of the Kistna District as well as a Telugu Memorandum of the particulars of the above sums and certain other sums to be deducted, are also sent in; I should cause all the disbursements in these accounts to be examined and inform you if they are met with my approval, or submit to you, as soon as possible, with sufficient explanation of any objections I may have to make on any point.

2. I request you will be pleased to take my explanation into consideration, and cause to be paid to me the amount of profit due as follows—

	RS.	A.	P.
Total amount of collection made during the management by Government of my Zamindari, from Fasli 1261 till 7th February 1269...	15,65,989	8	0
Deduct Peshkash, &c., on account of Nidadavole and Baharzalli Purganas.			
Amount of Peshkash of the two Purganas from Fasli 1261 to December 1269...	9,89,754	8	0
Salaries of the establishment including Sadirwari same servants carried on the revenue and police duties, it is just to deduct from my profits the salary of the revenue establishment only...	36,733	10	11
Salaries of the temporary Sibbandi, i. e., Naikwadis, &c., village servants...	7,784	10	3
Charges incurred during the attachment in Fasli 1260 in excess of the collection...	82	2	7
Profit allowed to the renter of Undrajavaram as per Order of Government...	1,067	12	6
Law charges...	61	9	3
Amount of balance of Fasli 1260 written off...	40,531	14	11
Amount credited on account of the balance of Peshkash of Fasli 1260...	16,750	13	4
On account of expenses of demarcation, survey, &c., of Nidadavole and Baharzalli Purganas...	22,572	12	5
Amount paid to Badu Inamdars of Baharzalli Purgana on condition of giving up their right to the Inams under investigation by Mr. J. Ballard, as per Order of Government, dated 22nd August 1855...	1,820	4	4
Amount of Peshkash from January of Fasli 1261, not deducted in the Godavery District since the transfer of the estate, i. e., from 16th December 1859 to 7th February 1861...	15,111	0	0
Total deductions...	11,32,271	2	6
Remaining balance due to me...	4,33,718	5	6

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3. I beg leave to offer for your perusal objections to the following items in the accounts sent by you:—

1st. Amount of expenses for repairs fromst May 1856 to 30th April 1860, as per three accounts sent by the District Engineer... ..
The amount of these repairs is deducted applicable to my estate. The Honorable Government, with a view to obstruct anicuts across the Kistna and Godavery rivers for general advange, executed the above works which are applicable not only to my vages but to other villages also. Consequently the amount is not to be deducted from my funds, as will be very plain from the accounts themselves.

2nd. Of Rupees 1,80,085 on account Trajasti, as per account from the Collector of the Kistna District after deducting Rupees 25,819 collected upon Agraharams and Ináms, there rema 1,54,266; a half of this sum is. This sum is stated to be deducted as waterirwa Shist, but the report itself from the Collector of the Kistna District shows that no water Tirwa Shist was charged, and that all the increase inch Fasli in the several villages has been fixed as water Tirwa. The amt was collected as the revenue assessment of the land in those Faslis, it is now entered as water Tirwa Shist; by this only, it may be easily erved that the amount is not water Tirwa Shist. If it were thus waterirwa Shist, certain rates of water and the amount thereof distinguished fromat of the revenue assessment. This course was not adopted, but the amt collected under revenue Shist has now been entered under the above it to the reduction of my profit. Consequently I am not to be called tdm it items put forward on no grounds, and this is plain from the accountself.

3rd. Commission at 1½ per cent., one i Rupees 21,637-7-5 and other Rupees 1,936-7-0, in all... ..
This sum has been deducted from the profit at you are aware that I cannot admit of the same in a case where the Hable Government were pleased to restore me to the Purganas, fully paded that I had not been dispossessed of them through any default or part.

4th. Amount entered as paid to the eshment for the preparation of accounts at Hoozoor... ..
You will perceive that the amount is no be deducted from my profits as the establishment was not employed s for my Zamíndári.

5th. Amount of interest on the Peshkashred as an item remitted.....
I was informed by means of Enaitnamas the item was struck off by the Government previous to the attachment Fasli 1260, and this may be known on a reference to the said Enait in the Collector's office of the Kistna District, and a report from thmmissioner to the Government. The amount is, therefore, not to be dedt from my profits.

6th. Amount deducted in the accountsived from Kistna District as expended for repairs
There is no detail of villages, or items t which to ascertain whether the repairs were made for the actual improve of the revenue and cultivation in my Zamíndári; the amount, therefore, not appear to be fairly deducted from my profits.

4. The Honorable Government, other consideration of the distressed state of my Zamíndári, were pleased to pass an ordering the restoration of my Zamíndári together with the profits which had accrued thereon will, on deliberate consideration of the foregoing circumstances, be pleased to recomm the higher authorities, with the present address to grant me the sum of Rupees 4,33,718-ster deducting the items admitted by me out of the amount of collections according to the snute, or Order, without the further deduction of the six items above enumerated from the smount of surplus due to me as above.

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5. When the Nidadavole and Baharzalli Purgana attached to my Zamíndári were illegally sold by public auction, the Government obtained a transfer from me of the balances outstanding against the Ryots of the two estates, to the amount of one lac fifty thousand and odd Rupees in lieu of the arrears of Rupees 40,531-14-11 struck off by Government as above stated, and as the Government will now receive from me the latter amount, I request you will, on the perusal of the transfer documents (which show that I am entitled to the 1,50,000 and odd Rupees), be pleased to recommend to the higher authorities to let me realize the said 1,50,000 and odd Rupees.

6. It has also been usual to allow under the kists, the annual fixed amount of Multurfa on the two Purganas of Nidadavole and Baharzalli. I should in consequence obtain about 9,000 Rupees on this account from Faslis 1261 to 1269, and I request you will be pleased to see the amount granted to me according to the accounts.

7. I also request that out of the above sum of Rupees 4,33,718-5-6 due to me you will be pleased to cause to be deducted the balance of kists due for Fasli 1269, as well as the amount of Rupees on this account from Fasli 1270, and to pay me the remaining sum. Please to peruse. The 22nd March 1861.

Received 5th April 1861.

(Signed) APPARAO.

(True translation.)

(Signed) A. PURVIS, Collector.

1. Ordered that the above paper be submitted to Government with reference to their Proceedings dated 3rd April 1861, No. 724, on the adjustment of accounts with the Nidadavole Zamíndár in respect of the mesne proceeds of the estate, since its purchase at the close of Fasli 1260 date of its restoration on 7th February 1860, being an interval of some ten years.

2. The statement of Receipts from the estate to be credited to the Zamíndár and charges on its account to be debited against him was as follows, according to the account received from the Acting Collector of the Kistna District—

No. I.

RECEIPTS.	RS.	A.	P.	CHARGES.	RS.	A.	P.
Collections of current revenue	15,22,575	0	0	1. Servants' wages and Sádírwarid	36,733	10	11
Do. of arrears	42,871	0	0	2. Nafkavadi, &c.	7,784	10	3
Extra revenue	542	0	0	3. Hoozoor servants	8,462	1	7
Total including fractions	15,65,989	8	0	4. Charges in excess of current collections realized during the attachment in Fasli 1260	82	2	7
				5. Government commission at 1½ per cent.	21,657	7	5
				6. Arrears due by Ryots to a renter of a village paid by Government	1,067	12	6
				7. Law charges	61	9	3
				8. Marámut expenditure to 30th April 1856	30,200	11	7
				9. Arrears of Peshkash remitted on account up to Fasli 1260	40,531	14	11
				10. Interest remitted	10,109	8	11
				11. Amount credited on account of Peshkash for Fasli 1260	16,750	13	4
				12. Peshkash from Fasli 1261 to 7th February Fasli 1269 inclusive	9,89,754	8	0
				Total charges	11,63,196	15	3
				Excess receipts	4,02,792	8	9
					15,65,989	8	0

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Against the above balance of Rupees 4,02,792 at the credit of the Zamindár, Mr. Purvis considered that the following further sums should be charged:—

CR.	RS.	A.	P.	DR.	RS.	A.	P.
Excess of Receipts over charges as shown above...	4,02,792	8	9	1. Maramut expenditure from 1st May 1856 to 30th April 1860	60,698	9	7
				2. Share of additional revenue in shape of water cess included in above receipts, but to be debited to the Zamindár on account of irrigation works executed at Government cost...	77,133	0	0
				3. Do. do. levied on Ináms and Agrahams not included in the Zamindár's assets...	25,819	0	0
				4. Commutation of claims of Bád Inámdárs on Zamindár, paid by Government...	1,820	4	4
				5. Charges already incurred on Survey, &c., of Estate...	22,572	12	5
				6. Instalment of Peshkash due for January 1860, but not debited in first Statement	15,111	0	0
				7. Commission at 1½ per cent. on collections realized since Estate was transferred to the Godavery District and prior to its restoration to the Zamindár.	1,036	7	0
					2,04,191	1	4
				Balance due to the Zamindár...	1,98,601	7	5
				Total...	4,02,792	8	9

3. He further stated that the Peshkash due by the Zamindár from 1861, was Rupees 1,14,311, so that the net balance payable to him was Rupees 84,290.

4. The Collector's letter was submitted on 20th February 1861, No. 943. It was pointed out that further explanation was required as to the necessity that the Zamindár should have an opportunity of stating his objections, if recommended that Rupees 80,000 should be paid to the Zamindár on account, as there seemed due to him.

5. The Government, in their Proceedings dated 3rd April 1861, No. 724, Revenue Department, allowed at once the item of Commission charged in the Statement No. 1 against the estate, and directed that the whole sum shown by the Collector to be due, together with the commission, being altogether Rupees 1,05,947, should be paid to the Zamindár without further scrutiny, and that credit should also be given to him for the amount of Peshkash due from his estate, so that altogether his claims on account of the mesne profits under being left for future settlement after the Collector had communicated with the Zamindár.

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6. Mr. Purvis' present letter furnishes the information requisite to close the account.

7. The Zamindár admits Items Nos. 1, 2, 4, 6, 7, 9, 11 and 12 of the above Statement No. 1, and Items Nos. 4, 5, and 6 of Statement No. II, making a total sum of Rupees 11,32,271 to be deducted from the receipts. He has also incidentally though not explicitly admitted that he has no claim to the water cess* collected on Agrahams for irrigation supplied from the Anicut works, which being added to the above sum, leaves Rupees 4,07,899 as balance of mesne profits claimed by him.

8. He objects to the following items of charge debited by the Collector against him.
9. The Zamindár argues that the system of Anicut works was for the benefit of Government lands generally, and that his Zamindári benefited only in common with others, therefore he is not properly liable to bear this expense.

10. The Board, in paragraph 6 of their Proceedings, dated 20th February 1861, observed that the Zamindár was properly chargeable to the cost of these works as situated within his Zamindári, and on this principle the Collector in communication with the District Engineer proposes to reduce the item by Rupees 10,427-12-5, leaving Rupees 50,270-12-2 as due for works, the advantages of which are limited to the estate. In connection with this point it however appears is not entitled to compensation for lands occupied by Anicut irrigation, but not solely benefiting his property.

11. This item represents one-half of the whole increase of revenue in the irrigated villages (exclusive of Inám and Agraharam lands) in the interval from Fasli 1261 to Fasli 1268. The Zamindár tax, but as land assessment, and that there is therefore no good ground to change the nature of the item of revenue now, and to require him to admit the deduction on this account from the mesne profits.

12. Mr. Purvis explained in Enclosure No. 2 to his former letter, dated 29th January 1861, that the increased collections in the villages irrigated in each Fasli, in comparison with those of preceding years, have been entered as water tax in the accounts furnished for adjustment; that this tax was not levied at the prescribed rates on the lands actually irrigated, but that with reference to the extent of irrigation, a gross addition was made to the joint rent of the village and distributed among the Ryots.

13. That the principle is equitable of reserving for Government a considerable portion of the increased revenue due to the improved irrigation, in consideration of the charges borne by them for the Anicut on which that irrigation depends, may be admitted; but whether the proportion fixed by the Collector of one-half of the general increase, in addition to the whole increase, on Ináms and Agrahams, is fair to the Zamindár, who is to bear to so large an extent the cost of the new works in the Zamindári, appears to the Board to depend very greatly on the terms on which water is hereafter to be supplied to the Zamindári.

14. If the Zamindár is henceforward to pay for Government at the same rate as the Ryots have hitherto been charged while the estate was in the hands of Government, and to be left to make such additional profit out of the Ryots as may afford him a fair return for the outlay which he is to be debited, it is not improbable that he will experience very great difficulty in

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realizing his dues, and may eventually be little if at all a gainer by the investment of Rupees 50,270, which it is proposed to charge to him for the works executed in the estate for its benefit, and in this case it may be only just to leave with him a larger proportion of this item of mesne profits, or else to charge him with a less amount as the cost of the works.

15. The Board will leave the point for the decision of Government, but the Collector will be at once called on to report on what system the Zamindar is hereafter to be charged for water supplied to the Zamindar, and his reply will be submitted to Government.

STATEMENT No. I.
Item 5, Rupees 21,657-7-5.
From Government 3rd, in Cons., 4th April 1861,
No. 2,061.

The Board however observe that the ground on which the charge was declared to be quite unsustainable was that the whole of the actual costs of management were debited to the estate. From the Enclosure No. 1 in the Collector's letter of 29th January 1861, this appears to have been also the case during the period when the estate was included in the Godavery District, and therefore on the same principle Item 7 of Statement No. II, amounting to Rupees 1,036-7-0, must also be disallowed.

17. The Zamindar objects to this charge for the wages of servants employed at the Hoozoor, on the ground that they were not entertained solely on this account. The Board remarked in their Proceedings of 20th February 1861 that if, as was presumed, the estate was incorporated with the Government lands, it should be explained how this charge was arrived at.

Mr. Purvis, on information supplied by the Acting Collector of the Kistna District, explains that the item in question is the due proportion of the cost of the special establishment entertained for the administration of estates under attachment. This explanation, however, explains nothing. The charge in question is spread over the Faslis 1261 to 1269, while the estate was purchased outright in Fasli 1260. Charges connected with estates under attachment cannot apply to an estate which had been sold and bought by Government.

18. Item 1 of the same Statement already provides a considerable sum, Rupees 36,733, for the cost of administering the estate while in Government hands, and the Board are doubtful whether this further charge is equitable. It should in any case be fully explained how these charges of management, Items 1 and 3, are arrived at.

19. If the former is the actual Taluq and Village charges, and if the latter actually represents additional charges incurred at the Hoozoor in consequence of the acquisition of the estate by Government, it may be only fair to debit them to the Zamindar as the Government commission for management has not been taken; but the Board are disposed to think that the Acting Collector in drawing out this statement has, in consideration of the restoration of the estate to the Zamindar, viewed it as if it had been always under attachment since its sale, and framed the charges accordingly, without reference to the actual facts. If this be so, the Item 3 must, in the Board's opinion, be disallowed. Item 1 cannot they presume represent any thing else than the actual charges on the Taluq and Village establishments, but regarding this item it is to be remarked that the Zamindar admits it to the extent of "the salary of the Revenue establishment only" on the ground that the same servants carried on the Revenue and Police duties."

Fuller explanation is needed of these items.

20. The Zamindar objects to this charge against him on account of interest remitted at the time of the estate being sold, that he had been informed that it was remitted by Government previous to the attachment in Fasli 1260.

STATEMENT No. I.
Item 10, Rupees 10,109-8-11.

Proceedings of the Madras Government, Revenue Department, 11
22nd March 1862.

N. B.—The following note is appended to this document:—
"At the wish of the writer of this engagement, I certify below the same that in the event of the Honorable Court of Directors assenting to the prayer of a Memorial which he has addressed to them, and directing that the purchase by public auction on behalf of Government of the Purganas of Nidadavole and Beharalli be set aside, and that the same shall be restored to him, this engagement so far as it annuls any rights possessed by the Zamindar Rajah Nariah Appa Row previous to its execution is to be considered void."
Masulipatam, (Signed) T. D. LUSHINGTON,
8th November 1853. Collector.

21. In reply to this the Collector submits translation of a document executed by the Zamindar on 8th November 1853, relinquishing to Government all his outstanding claims on the Ryots, in consideration of Government remitting the balance of Rupees 41,719 Peshkash, and Rupees 10,109-8-11 interest still due by him to Government to that date, after deducting Rupees 10,000 the sale proceeds of the estate.

22. The point is connected with the remarks of the Board in their Proceedings of 20th February 1861, on Items Nos. 9, 10 and 11 of Statement I in these Proceedings, being

	RS.	A.	P.
Arrears remitted in Fasli 1263 on account up to Fasli 1260...	40,531	14	11
Amount remitted on account of interest in same year.....	10,109	8	11
Amount credited in Fasli 1261 and Fasli 1263, on account of Peshkash up to Fasli 1260.....	16,750	13	4

23. The Board remarked that regarding the first item it should be explained whether the arrear accrued prior to the sale and was included in the arrear for which the estate was sold; and if so, whether credit had been given to the Zamindar for Rupees 10,000 the purchase money bid by Government; that regarding the second item it should be stated on what the interest accrued, whether on the old arrears prior to the sale, or otherwise; and that the nature of the third item should be fully explained.

24. The Collector forwards copy of a Memorandum received from the Acting Collector of the Kistna District, and explains that the amount for which the estate was sold was Rupees 67,392-5-2, of which Rupees 57,282-12-3 was principal composed of the above items 1 and 3, the remainder being the interest under the second item.

NOTE.—This amount does not correspond with that entered in the sale advertisement submitted by the Collector on 27th June 1851, to the Commissioner Northern Circars, from which letter and advertisement it appears that the arrears were

	RS.	A.	P.
Rupees 58,733 14 3 principal.	58,733	14	3
1,810 3 5 interest, &c., to 29th July 1851; the date of sale and the balance of interest for Fasli 1254 was expressly stated to have been omitted, as the question of its remission or collection was still undecided.	1,810	3	5
	60,544	18	

25. From the above amount of principal is deducted in adjustment Rupees 15,563-2-4 collected in Fasli 1261 after sale of the estate from the Ryots on account of the Zamindar's remits for Fasli 1260 and credited to him, and the balance, viz., Rupees 41,719-9-10, is the amount mentioned above as the expressed arrear of Peshkash to be remitted under the agreement by the Zamindar to relinquish to Government all his demands against the Ryots.

26. A further sum of Rupees 1,187-11-0 was collected from the Ryots in Fasli 1263, on account of arrears of rent due to the Zamindar prior to the sale of the estate, which sum added to the amount abovementioned as collected in Fasli 1261, make up the item, Rupees 16,750-13-4, regarding which the Board called for full explanation.

27. Deducting this sum from the arrear of Peshkash principal, and adding to the balance the amount due on account of interest, the result gives the final sum which was remitted, viz., Rupees 50,641-7-10.

28. It is to be observed that credit is not given to the Zamindar in this adjustment for the sale proceeds of the estate, viz., Rupees 10,000, but neither does he appear entitled to claim credit on this account, as the adjustment proceeds are restored, and the Zamindar held responsible to have received clear of charges properly debited on the principle that the sale is cancelled, the estate for the whole of his debt less what Government had

able to him. In this view it is however clear that the item of Rupees 16,750-13-4 must be struck out of the debits in Statement No. 1, unless it is included in the gross receipts on the credit side, as it was actually received by Government on account of the Zamindár.

29. The interest abovementioned was included in a sum of Rupees 31,14,951-5-6 written off to Profit and Loss in 1855, under sanction of Government, dated 3rd March 1855, on account of the assumed irrecoverable nature of the item, and Mr. Purvis suggests, that under the peculiar circumstances of the case, this claim on behalf of Government may be foregone. The Board resolve to support this recommendation.

Extract Minutes Consultation, No. 276, R. D., dated 3rd, n
Cons. 29th March 1855, No. 790.
NOTE.—A large amount of arrears outstanding in the account
against the original estate prior to its division after the
sale in 1843, were at the same time written off.

STATEMENT No. I.
Item 8, Rupees 30,200-11-7.

expenditure charged up to 30th April 1856 to which the Zamindár objects, is the Maramut works, but solely on the ground that the details of the charge are not given, and that thus he is unable to satisfy himself as to its reasonableness and necessity.

31. A serious mistake has occurred in connection with this item of charge by including in it a sum of Rupees 7,511-8-10, the estimated cost of work included in the charges of Faslis 1263 and 1264, but which work was not executed, and the amount to be debited to the estate is thus reduced to Rupees 22,689-2-9. This expenditure was distributed over five years from Faslis 1261 to 1265 inclusive, and is stated to be unmistakeably due by the estate. The charge is certainly not unreasonable for the period of time and the extent of land concerned.

32. The Zamindár requests that credit may be given to him, for the whole period that the estate has been in the hands of Government, for the annual allowance made to him on account of resumption of Muhturfa in reduction of the Peshkash while the estate was in his possession.

From Government, dated 20th May 1822, No. 378, R. D.
Do. " 28th June 1822, " 456, R. D.
To Government, dated 14th November 1822, " 1,552.
From Government, dated 29th November 1822, No. 792,
R. D.
To Government, 14th December 1850, No. 477.
Extract Minutes Consultation, dated 22nd January 1851,
No. 68, R. D.

* "Comprising Nidadavole and Baharalli Purganas, and
"a portion of Umberpetta Mootab."
See letter from Collector of Masulipatam, dated 31st October
1850.

In Diary Cons. 25th November 1850, No. 781.

given, and meanwhile the Zamindár must be allowed credit for the smaller sum named by the Collector, which for the period from Faslis 1261 to 1270 inclusive, amounts to Rupees 9,768-2-0. In future a deduction should be made from the Peshkash once for all of the annual allowance on this account.

34. The Zamindár further requests that as he is now to be debited with the arrears that were formerly remitted, and as the relinquishment made by him to Government of "all balances and demands on account of Shist, &c., due to him from the Ryots, Mukhasadars, holders of "Agraharams, &c., when he was Zamindár of the two Purganas from Faslis 1254 to 1260 there- "by becomes void, he may be allowed to realize the said "balances and demands" amounting to "Rupees 1,50,000 and odd."

35. The Board have already in paragraph 21 referred to this deed of relinquishment, trans- present letter, and have quoted the note appended to it by the then Collector Mr. Lushington, in the face of which it appears to the Board that Government have no power to withhold their consent in the matter, or that it is indeed needed.

36. But another consideration arises. The translation submitted to the Board does not contain any mention of the amount thus relinquished, but it seems evident from the account furnished that beyond the amount of Rupees 19,105-15 included in the receipts at credit, the Government did not avail themselves of the right relinquished to them, and the Zamindár is thus deprived of the credit that must have been given to him in the present adjustment, on account of any further amount that might have been realized from his Ryots.

37. The Statute of Limitations will also, it is to be presumed, preclude him from now enforcing any of these claims, even were he otherwise in a position to establish them, and thus he is exposed to an absolute loss, unless credit be allowed him by Government for such further amount as can be proved to have been recoverable at the time, and to this the Board consider him equitably entitled. The account of what was actually remitted must the Board think be forthcoming, and further close inquiry should be made into the matter.

38. The Statement enclosed in the Collector's letter of January 29th, shows among the receipts an amount of Rupees 42,871-10-7 collected as "Arrears," in which it appears is included a sum of Rupees 19,105-15 collected on account of arrears due by the Ryots for the interval from Faslis 1254 to Fasli 1260, for which therefore the Zamindár receives credit, and against this it may be assumed that the debit of Rupees 16,750-13-4 already discussed, is charged. There will still however, according to the Zamindár's showing, remain a large amount due to him, and regarding this unfortunately no account is now forthcoming in the records of the Office of the Collector of the Kistna District. The arrears of "estates were all written off some time back," The Memorandum furnished to Mr. Purvis by the Zamindár's Vakíl shows a total of Rupees 1,42,294-6, but no means are at hand in the Collector's Office for testing its correctness.

39. In conclusion, the Zamindár requests that the amount due on account of Peshkash for Faslis 1269 and 1270 may be deducted from the amount settled as due to him, which the Collector will of course arrange.

40. It remains to notice the Collector's explanation of the remaining items, regarding which the Board in their Proceedings dated 30th February 1861, required further information. The Collector explains that the duties of the Naikwadis are primarily connected with the revenue administration of the estate, although as in the Government Districts they aided the Police when required. The Zamindár does not object to the charge, and the Board see no reason to exclude it.

41. This item is explained to have been "the charges of management in Fasli 1260 in "excess of the collections, the estate having been attached "late in Fasli 1260, after the collections had ceased to come "in," and it is stated that "the amount was repaid to "Government from the collections of the arrears due in the estates in the following Fasli 1261." If credit has now been given to the Zamindár for the whole of those collections, this item is properly chargeable against him.

Charges already incurred on survey of estate, 1861
Rupees 22,572-12-5.
STATEMENT No. II, Item 5.

The Board observed on this that the charge should be limited in adjustment to expenses actually incurred up to the date of transfer, leaving all subsequent charges and especially those now only estimated to be separately recovered from the Zamindár who has agreed to defray them.

It appears from the Collector's present letter, that thus defined, the amount to be debited in the present adjustment is Rupees 19,467-3-1. one view the effect of the foregoing analysis, and is framed on the assumption that the entire amount received by Government under all heads is included in the sum at credit:—

14 *Proceedings of the Madras Government, Revenue Department,*
22nd March 1862.

Credit.	Debit.	Remarks.
Rs.	Rs. A. P.	
Collections of current revenue from August 18th Fasli 1861 to February 7th Fasli 1269.....15,22,575	Arrears of Peshkash remitted on account up to Fasli 1260.....40,531 14 11	
Do. of arrears that accrued prior to the sale of the estate from do. to do.....19,105 15-0	Arrears of interest similarly remitted.....10,109 8 11	Recommended for remission.
Do. of do. subsequent to sale from do. to do.....23,765-11-7	Arrears of rent due to Zamindar, collected by Government, and credited to Zamindar in reduction of arrears of Peshkash.....16,750 13 4	
Extra revenue.....	Current Peshkash from Fasli 1261 to 7th February Fasli 1869, inclusive.....9,89,754 8 0	
Allowance in lieu of Muhtarfa.....	Instalment of do. for January 1860 not included in the last item.....15,111 0 0	
Arrears of rents due to the Zamindar by the Ryots, but remitted by Government as stated by Zamindar.....1,42,294	Servants' wages and Sadrirwarid.....36,733 10 11	
<i>Add</i>	Hoozoor servants.....7,784 10 3	
<i>Deduct</i>	Charges in excess of collections realized during the attachment in Fasli 1260.....8,462 1 7	The propriety of this charge is doubtful.
Amount already credited above.....1,23,189	Arrears due by Ryots to a renter of a village and remitted by Government, but subsequently paid of Government in Fasli 1269.....1,067 12 6	Do. do. as not necessarily incident to the administration of the estate.
<i>Note</i> —The last item at credit is entered on the authority of the Zamindar's Vakil, and requires further scrutiny before it can be fully admitted, if the principle of its admission be conceded by Government.	Law charges in Fasli 1269.....61 9 3	Do. do. if connected with the preceding item.
Grand Total.....16,98,946	Do. from 1st May 1856 to 30th April 1856.....22,689 2 9	
	Share of additional revenue from irrigated lands included in receipts at credit, but to be debited to the Zamindar on account of expenditure from State funds on irrigation works benefiting the estate.....50,270 12 2	
	Additional revenue from do. in Inams and Agraharams and included in do. but not a legitimate asset of the Zamindar.....77,133 0 0	
	Commutation of the claims of Bad Inamdars on the Zamindar paid by Government.....25,819 0 0	
	Actual charges of survey to date of restoration of the estate.....1,820 4 4	
Grand Total.....16,98,946	19,467 13 1	
	Total.....13,23,649 12 7	

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Rs.
16,98,946
13,23,650
3,75,296

Rs.
10,109
8,462
1,068
62
19,701

Rs.
3,75,296
19,701
3,94,997

44. Supposing that the compensation for Moturpha is correct, and that no compensation for land taken up for irrigation works is due to the Zamindar, the maximum amount to be allowed to him as at credit is, according to the above Statement, Rupees 16,98,946, and the maximum charges to be debited against him Rupees 13,23,650, the difference or net sum at the credit of the Zamindar on the above showing, being Rupees 3,75,296. The credit, however, includes an item of Rupees 1,23,189, which has not yet been admitted by Government. The debits also include one item which the Collector and the Board recommend for remission, and three other items which the Board think should be excluded, the aggregate amount of the four items being Rupees 19,701.

45. The amount of the balance at the Zamindar's credit, if Government adopt the Board's calculations and if further scrutiny does not reduce the credit, it will be increased to Rupees 3,94,997, and the amount for which, under the Government Orders of 3rd April 1861, No. 724, Revenue Department, the Zamindar has already received corresponding credit or payment is Rupees 2,20,258-14-10, including the arrears of Peshkash due up to 31st January last. It is probable that subsequent arrears have also to be adjusted.

46. The subject of the future amount of Peshkash will be submitted to Government shortly.

(True Copies and Extract.)
(Signed) W. HUDLESTON, Secretary.

No. 375. ORDER THEREON, 22nd March 1862, No. 638.
1. With these Proceedings the Board of Revenue submit the further information relative to the balance still due to the Zamindar of Nedavole, as called for in Government Order 3rd April last, No. 724, Revenue Department.

2. In that order the Government sanctioned the refund to the Zamindar, and appropriation by the Collector on his behalf, of sums amounting to Rupees 2,20,258-14-10, which was to be considered as paid to the Zamindar as a first instalment of the mesne profits due to him in accordance with paragraph 14 of the Order of Government dated 21st January 1860, No. 109, Revenue Department, leaving the balance to be adjusted hereafter.

3. The Board now forward a letter* from the Collector of the Godavery District, furnishing explanation on several points in which his former report was deficient, and accompanied by a translation of a communication from the Zamindar, who while admitting charges on his estate while in the possession of Government amounting to the sum of Rupees 11,32,271-2-6, demurs to the sum of Rupees 2,09,297-14-1, which the Collector proposes to charge against him, and finally claims a balance due to him of Rupees 4,33,718-5-6. This last sum, it is to be observed, includes the two lacs and odd already sanctioned for payment.

4. The Zamindar also asks to be allowed to collect the balances due to him by the Ryots at the time his estate was sold, amounting to about 1,50,000 Rupees. He further claims a credit of about 9,000 Rupees on account of an allowance formerly made him in lieu of Muhtarafa collected by Government in his estate.

16 *Proceedings of the Madras Government, Revenue Department,*
22nd March 1862.

1. Maramut expenses from 1st May 1856 to 30th April 1860	Rs.	A. P.
2. Water Cess.....	60,698	9 7
3. Government Commission.....	77,133	0 0
4. Huzúr establishment.....	22,693	14 5
5. Interest on Peshkush.....	8,462	1 7
6. Maramut expenditure to 30th April 1856.....	10,109	8 11
	30,200	11 7
	2,09,297	14 1

Board's Proceedings, paragraphs 9 & 10

pay for such works as were "intimately and directly advantageous" to his estate: and not for those which were executed as part of the Anicut scheme, and from which he could gain no advantage.

† Vide paragraph 10 of Mr. Purvis' letter of 26th June 1861, No. 68.

Rupees 10,427-12-5 would come under the latter category as not immediately advantageous to the estate, leaving Rupees 50,270-12-2 to be charged to the Zamindár. This course the Board apparently advocate, but they raise another question, viz., whether the Zamindár is not entitled to compensation for lands occupied by works forming part of the general scheme of Anicut irrigation, but not solely benefiting his property. The Zamindár objects to the whole charge, because the works are beneficial to villages other than his own.

7. The second (Rupees 77,133) represents "half of the whole increase of revenue in the irrigated villages (exclusive of Inám and Agraham lands) in the interval from Fasli 1261 to Fasli 1268." In their former Proceedings recorded in Government Order, 3rd April last, No. 724, paragraph 7, the Board had concurred with the Collector that the whole increase should not be taken as water cess. It might fairly be assumed, they thought, that some part of the increase was owing to the spread of cultivation independent of the supply of water: but an equal division of the increase between the Zamindár and the Government, would certainly be a liberal compromise to the former. Now, however, the Board see reason to doubt whether the proportion fixed by the Collector of one-half of the general increase is fair to the Zamindár, considering that he has to bear the cost of the new works to so large an extent. If he is in future to pay water cess at the same rate at which the Ryots have hitherto paid direct to Government, he will, they think, get very little additional profit in return for the outlay with which he is to be debited: and in such a case they would recommend either a remission of a portion of this item, or a smaller charge in the preceding item for cost of works.

8. The Board have called upon the Collector to report on what system the Zamindár will hereafter be charged for water. The Zamindár's objection to this item is that it is not entered in the original accounts as "water cess," but merely as "land revenue," when the adjustment accounts were made out, the increased collections were then entered as water tax.

9. The proper course is for the Government to construct the works, and for the Zamindár to pay for the water. The latter cannot fairly be charged for the works and also for the water which they conduct to his lands. Under this view of the case the first sum of Rupees 50,270-12-2 should not be admitted as a charge on the estate: and this arrangement will obviate any further doubt about the propriety of taking the second item of Rupees 77,133 as water cess. It will also render unnecessary the consideration of compensation for lands occupied by works not solely benefiting the Zamindár's property. The question of rate of water cess must be settled after the receipt of the Collector's report called for in paragraph 15 of the Board's Proceedings under review.

Board's Proceedings, paragraph 16.

10. The third (Rupees 22,693-14-5) is made up of two sums of (1) 21,657-7-5 Government commission at 1½ per cent. for managing the estate while it was attached to the Kistna District, and (2) 1,036-7-0 Government commission realized subsequent to the transfer of the estate to the Godavery District, but prior to its restoration to the Zamindár. The claim of

5. The six items objected to by the Zamindár, and which are noted in the margin, are discussed by the Board in paragraphs 9 to 31 of the Proceedings under review.

6. The first (60,698-9-7) was originally entered on account of expenditure connected "with the great system of irrigation from the Anicut." The principle adopted by the Board was that the Zamindár should pay for such works as were "intimately and directly advantageous" to his estate: and not for those which were executed as part of the Anicut scheme, and from which he could gain no advantage.

The Collector accordingly† obtained a statement "from the District Engineer (not however forwarded), from which it would appear that works to the amount of the latter category as not immediately advantageous to the estate, leaving Rupees 50,270-12-2 to be charged to the Zamindár. This course the Board apparently advocate, but they raise another question, viz., whether the Zamindár is not entitled to compensation for lands occupied by works forming part of the general scheme of Anicut irrigation, but not solely benefiting his property. The Zamindár objects to the whole charge, because the works are beneficial to villages other than his own.

7. The second (Rupees 77,133) represents "half of the whole increase of revenue in the irrigated villages (exclusive of Inám and Agraham lands) in the interval from Fasli 1261 to Fasli 1268." In their former Proceedings recorded in Government Order, 3rd April last, No. 724, paragraph 7, the Board had concurred with the Collector that the whole increase should not be taken as water cess. It might fairly be assumed, they thought, that some part of the increase was owing to the spread of cultivation independent of the supply of water: but an equal division of the increase between the Zamindár and the Government, would certainly be a liberal compromise to the former. Now, however, the Board see reason to doubt whether the proportion fixed by the Collector of one-half of the general increase is fair to the Zamindár, considering that he has to bear the cost of the new works to so large an extent. If he is in future to pay water cess at the same rate at which the Ryots have hitherto paid direct to Government, he will, they think, get very little additional profit in return for the outlay with which he is to be debited: and in such a case they would recommend either a remission of a portion of this item, or a smaller charge in the preceding item for cost of works.

8. The Board have called upon the Collector to report on what system the Zamindár will hereafter be charged for water. The Zamindár's objection to this item is that it is not entered in the original accounts as "water cess," but merely as "land revenue," when the adjustment accounts were made out, the increased collections were then entered as water tax.

9. The proper course is for the Government to construct the works, and for the Zamindár to pay for the water. The latter cannot fairly be charged for the works and also for the water which they conduct to his lands. Under this view of the case the first sum of Rupees 50,270-12-2 should not be admitted as a charge on the estate: and this arrangement will obviate any further doubt about the propriety of taking the second item of Rupees 77,133 as water cess. It will also render unnecessary the consideration of compensation for lands occupied by works not solely benefiting the Zamindár's property. The question of rate of water cess must be settled after the receipt of the Collector's report called for in paragraph 15 of the Board's Proceedings under review.

Board's Proceedings, paragraph 16.

10. The third (Rupees 22,693-14-5) is made up of two sums of (1) 21,657-7-5 Government commission at 1½ per cent. for managing the estate while it was attached to the Kistna District, and (2) 1,036-7-0 Government commission realized subsequent to the transfer of the estate to the Godavery District, but prior to its restoration to the Zamindár. The claim of

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22nd March 1862.

Government to the first mentioned sum was abandoned by paragraph 5, Government Order 3rd April 1861, No. 724. That for the second rests on precisely the same grounds, and should therefore be treated in the same way.

11. The fourth (Rupees 8,462-1-7) for "Huzúr servants" was calculated by the Kistna Collector at the rate actually incurred during the time the estates were under management. The Zamindár objects to pay it, because it was not entered solely an account of his estate. The Board observe that charges connected with estates under attachment cannot apply to an estate which had been bought by Government outright: and with reference to the large sum of Rupees 36,733, which had been already admitted by the Zamindár as "salaries of the establishment for the Purganas" they express a doubt whether this further charge is equitable. Thinking it possible, however, that the former sum had reference solely to the Taluq and Village charges, and the latter to additional charges incurred at Huzúr in consequence of the acquisition of the estate by Government, in which case it might be fair to debit them to the Zamindár, as the Government commission for management had not been taken, they resolved to obtain fuller explanation from the Collector.

12. The fifth (Rupees 10,109-8-11) on account of "interest" is recommended, under the peculiar circumstances of the case, to be foregone. It is not very clear what the exact position of the case is. The Zamindár certainly relinquished all his outstanding claims on the Ryots on condition of Government remitting a certain balance, in which this item of interest was included. If it now becomes his right to press those claims upon the Ryots, there seems no reason why he should be freed from the charge of interest. This item of interest is further declared to have been written off to Profit and Loss in 1855. This point will be noticed below in passing orders on the Zamindár's claim to other balances.

13. Mixed up with this item is another of Rupees 16,750-13-4, which has been admitted by the Zamindár, but which, according to the Board's reasoning* (and correctly it seems), should be struck out of the debits, unless it is included in the gross receipts on the credit side. It is not known, apparently, whether it is so included. The amount in question is made up of sums collected in Faslis 1261 and 1263 on account of arrears of rent due to the Zamindár prior to the sale of the estate, and which were deducted from the arrear of Peshkush principal. On the credit side of the abstract in paragraph 43 of the Proceedings under review, two sums are entered as collections of arrears. The sum now under consideration may† be contained in one of these. The Government consider it unnecessary to make further enquiry about this item. The Zamindár admitted it without a question: and it should be so settled.

Board's Proceedings, paragraph 30, 31.

14. The sixth (Rupees 30,200-11-7) "Maramut expenditure to 30th April 1856," is objected to by the Zamindár merely because no details have been furnished him to enable him to ascertain whether the repairs charged for were actually made for the improvement of the revenue and cultivation in his estate, he certainly should have had an opportunity of examining the details of the several works: paragraph 7 of the Collector's report explains that his charge is too great by the sum of Rupees 7,511-8-10, inadvertently entered as spent, when in reality works to that amount had been estimated for, but never executed. This reduces the item to Rupees 22,689-2-9. As a sum, the Collector and the Board write in observing, moderate as representing the expenditure over so large an extent of land during five years from Fasli 1261 to 1265.

Rs.	A. P.
30,200	11 7
7,511	8 10
22,689	2 9

15. The Zamindár should have the details, if available. The Government however concur with the Board and Collector that the charge is a very moderate one.

Board's Proceedings, paragraphs 32, 33.

16. In the paragraphs marginally noted the Board proceed to notice the Zamindár's claim to any allowance on account of

18 *Proceedings of the Madras Government, Revenue Department,*
21 *March 1862.*

resumption of Muhtarafa stated by the Collector (paragraph 13 of his report) to amount annually to Rupees 976-13-0. The Board consider the claim well founded, and propose at once to allow the Zamindar credit for the sum mentioned (Rupees 9,768-2-0 for Faslis 1261 to 1270 inclusive), at the same time calling for information regarding a discrepancy in the amount as compared with that mentioned, in the order of Government originally sanctioning the allowance. Whatever sum is finally sanctioned, they think should in future be deducted from the Peshkush once for all. In this view the Government concur.

17. Paragraphs 34 to 38 (inclusive) of these Proceedings relate to a request of the Zamindar to be permitted to realize the balances standing against the Ryots of the estates at the time of their transfer to Government, and which were relinquished to Government, on condition of a certain remission of Peshkush balance which has since been cancelled by the restoration of his estate. The Board think that the Government have no power to withhold their consent or that it is indeed needed: and they are of opinion that the Zamindar is equitably entitled to be allowed credit for such further amounts over and above the 19,105-15-0 Rupees already collected on account of arrears due by Ryots, as can be proved to have been recoverable at the time. The Collector reports that no account showing the arrears outstanding against the Ryots prior to the sale of the estates is now forthcoming. He is unable therefore to test the correctness of a Memorandum produced by the Zamindar's Vakil, exhibiting Rupees 1,42,294-6-0 as arrears for the Faslis 1254, 1260. The Board propose further enquiry into the matter.

18. The Government do not concur in the proposal of the Board to make good the arrears referred to; and which amount, according to the calculation in the tabular statement in paragraph 43, to Rupees 1,23,189. At the same time they cannot permit the Ryots to be harassed about these obsolete claims; and will therefore be prepared to forego the arrears formerly remitted, viz., Rupees 40,531-14-11, provided the Zamindar holds to the agreement executed by him on 8th November 1853. Referring, moreover, to paragraphs 11 and 12 *supra*, the Governor in Council will give up the sum of "Huzur Establishment" and interest therein alluded to, viz., Rupees 8,462-1-7 and Rupees 10,009-8-11, total 18,571-10-6 on the same terms.

19. The items alluded to in paragraphs 40, 41 and 42 of the Board's Proceedings have all been admitted by the Zamindar and do not call for remark.

20. The sum total of the debit side of the abstract in paragraph 43 of these Proceedings is..... RS. A. P.
13,23,649 12 7

Deducting from this sum the following items in terms of this Order, viz.:—

Paragraph 9.....	50,270 12 2	
Paragraph 18.....	{ 8,462 1 7	
	{ 40,531 14 11	
	{ 10,109 8 11	
	1,09,374 5 7	1,09,374 5 7

there remains a sum of..... 12,14,275 7 0

which being deducted from the total on the credit side or..... 15,75,757 0 0

leaves a balance in favor of the Zamindar of..... 3,61,481 9 0

Deduct the sum already sanctioned for payment by Government Order 3rd April last No. 724..... 2,20,258 14 0

and the balance or Rupees..... 1,41,222 12 0

represents the sum now actually payable to the Zamindar.

21. The Board will take early measures for adjusting this balance in the manner pointed out in this order.

22. The Zamindar will observe that out of the six items objected to by him two have been unconditionally cancelled, while the remission of two others, together with the arrears due to Government at the time of the sale of the estate will be conceded, if he, on his part, renounces further claims against the Government and against the Ryots for old arrears. Of the remaining two, one is retained and the other, in its reduced form, is considered moderate and such as the Zamindar ought to assent to. But any details of the expenditure which may be forthcoming are to be furnished to him. Compensation has also been allowed to the Zamindar.

19-10-00
22-1-10
28-X-16
29-10-79

Revenue 1862 Sep
Pro of Gov for March
23

4638
Pro of the Madras Gov
22 March 1862
Board of

To
The Honorable Company's Government.
An agreement entered into by
Raja Naraya Appanao Bahadur Ex-
Zamindar of Hiddavole & Baharphalli
Parganas attached to the to the Madras
Mylapore District.
2. In consequence of the Government
having put up to auction on 7 August
1861 the two Parganas of Hiddavole
and Baharphalli for the balance of
Prishkush, & Interest due from me
as Zamindar of the said Hiddavole and
Baharphalli Parganas, & Ambarpetta
Muttu fixing an upset price of
10,000 Rupees & purchased the same
themselves for the sum of 10,000 Rupees,
the highest bidding, and after de-
ducting this sum & there being,

a balance of Rupees 11,719-9-11 on ac-
count of Poshkush & Rupees 1,109-8-11 ^{a.p.}
on account of Interest making in
all Rupees 51829-2-10 ^{a.p.} due by me
to the Government up to this date,
I have now given up & transferred
to the Government all the balances
& demands on account of Shishoo
due to me from the Ryots, Mookapa-
daws, holders of Agraharams &c.
when I was Zamindar of the two
Parganas, from Sakh 1254 to 1260.
The Government ^{may} collect all those bal-
ances themselves without any
interference whatever on my
part & I hereby agree on behalf
of myself & heirs never to de-
mand the same. I therefore
request your Government will

balance of Poshkush of the said Estate
outstanding against me, & cancel
the same to be written off in the
Government's accounts
as permitted.

This was executed with my
consent.

Dated the 8th November 1853

(Seal)
Zamindar

(Signed) Raja Naraya Apparao
Shahdur Zamindar

Executed before me this 8th day
of November 1853.

(Signed) J. D. Lushington

Collector

At the wish of the writer of this
Engagement I certify below the
same that in the event of the dis-
solution of the Council of Directors
appertaining to the power of a Jurno-

to them, and directing that the purchase by Public auction on behalf of Government of the Parganas of Inddarole & Bahagally shall be set aside, and that the same shall be restored to him, this engagement so far as it annuls any rights possessed by the Zamindar Raja Narain Appan, previous to its execution, is to be considered void.

Signed / J. D. Lushington
Maulipalau
8th November 1863

Attal

True translate
& Copy

Munis
Collector

Statement showing the Particulars of the Public Works executed
in the Parganahs of Indadavole & Baharyalli in the year 1854. Table 120

Villages	Nature of the Work	Amount Total	
		Rs a	Rs a
	Ordinary		
Kakrapuram	Repairing a channel	809	9 11
Handamur	Repairs of Embankments	933	1 10
Sugamuram & Villages	Do of supplying channels	2802	11 1
	Do of Gostanaddi	504	4 11
Commara	Do of Tayyeru Channel	602	6 ..
	Do of Godavery Embankment	756	6 7
	Sundry works in 5 items	256	10 8
	Emergency		
	Repair of a pier near the Settytata Calingula	119	8 11
	Deepening the supplying channels excavated from the source of the Kakrapuram channel to Samkur & from along the Western side of the Gostanaddi near Sappapur and for strengthening the Embankment	298	4 ..
	Deepening the channel dug from Shippam to Kakrapuram & for repairing the Embankment of Ayaram Canal	444	7 8
	Do the irrigation channel running from Gostanaddi to Kakrapuram & to strengthen its Embankment	32	4 8
	Repairing & deepening the irrigation channel running from Kakrapuram to Gostanaddi	136	4 1
	Digging a small irrigation channel from along the West side of Sujja: - puram to Yerra Colva Guadi	282	13 3
	Repair of Adincolam & Ravicodur	34	12 ..
	Total Cor Rupees	7973	9

Kishna District
Collector Kacheri
Moulipatnam
28th March 1855

/ signed / Harraingar
/ True Copy / by Collector
/ Per Mail

1861, 8th April

In a letter from the
Collector of the Godavari
District dated 25th
June 1854 No 68.

From the Collector of
the Godavari District
to the Government
of the Madras
Presidency

In No 4138 of 1854
No 6.

For the Government
of the Madras
Presidency

For the Government
of the Madras
Presidency

22nd March 1854
No 638
B. 374

Statement shewing the Particulars of the Public Works Executed
Parganahs of Nadavole & Baharjhalli in the year 1853
1263.

1263	Villages.	Nature of the Work.	Amount	Total
		Ordinary.		
	Demmarum Kaniur & the -nenni	Cleaning the Channel & constructing a sluice.	464 11 10	
	Settipetta	Excavating an Irrigation Channel from the Tank and constructing Do	354 5 11	
		Do Do	250 7 4	
	Tollapollem	Repairing the Lock Canal.	100 69	
	Nandamir	Cost of the Establishment & contingent charges	244 12 4	
	Nadavole	Repairs of the embankment of the Gort 707-2-1		
	From Vijayawada -kam to Ship -pari	Constructing 2 large Groins together with Establishment. 1458-3-1	2,165. 10 2	
	Rapaka Khan -dikes -	Digging & supplying channel together, with its establishment.	785 14 5	
	Ganiparri, the paka, Injeram & Yanaparri	Opening Irrigation Channel & constructing sluices together, with establishment.	1175 7 5	
	Churamilli, Gan malur, & Kollu purri Ardu	Do. Do from Palcole Channel & constructing Do together with Do	769 10 1	
		Clearing the Valucoru Channel together with Do.	3050 " "	
		Repairing the embankment of Gosanari.	35 10 "	
		Total Ordinary	" " 9,377 " 3	
		Emergent		
		Repairing the embankments and breaches of Coldiv Lake, in the vicinity of Shuid. to gether, with Contingent expenses	797 13 4	
		Other sundry works in 9 items	284 8 2	
			1082 6 1	
			10,479 6 4	
		Amount estimated for several works shown in the memo No. 4 but was not actually expended, and which was entered, thro' oversight in the Account already sent, as charges.		7,511 8 10

Amount estimated for several works shown
in the Memo No. 4 but was not actually
expended, and which was entered, thro'
oversight in the Account already sent, as
charges.

Total Compaung Rupees - 17990.15.2.

Histano District
Collector's Kacheri
Masulipatam.
28th March 1861

Signed / S. Narayana
Deputy Collector

True copy /
H. Narayana
Collector

1861 Rajahmundry
in a letter from the Col
lector of the Rajahmundry District
dated 26th June 1861 No. 68 -

From the Collector of the
Rajahmundry District
to the Secretary to the
Board of Revenue
Masulipatam.

No. 2
Dated 4.13.80 of 1861

Reference shewing the
particulars of the Public
works executed in the
Parganahs of the Rajahmundry
& Baharjhalli in the
year 1853, dated 1263 -

Extract from the Statement of Ordinary Works per-
formed in the Government Estates during the year 1853

		Amount estimated
Mundapakah Channel.	Repairing the Channel running to Mundapaka from Suttivada maddugw.	961 6 10
Canoot murugw Calua	Clearing	593 12 "
Murugw Loomor.	Do. and Constructing.	40 " "
Settepata mu- rugw Calua	Clearing	75 " "
Murugw Loomor	Do.	40 " "
Supplying Channel	Do.	187 8 "
Sluice of the Canal	Repairing	64 " "
Canal passing to Tallaipollem	Do.	187 8 "
Sluice of the Canal	Do.	64 " "
Nandamoot western Canal	Repairing & strengthening	375 " "
From Vizaiswa- ram to Tipurri	Strengthening	625 " "
Godavari Em- bankment	Pivitting in 2 places to prevent the Collision of Waters.	1200 " "
Rapaka Candri- Canal	Sundry Charges.	200. " "
	Repairing	550 " "
	Sibbundi and Sundry charges.	250. " "
		800 "
Villages of Palanghi Taluk	Opening branch Channels from Palacab Canal to Gatair Rapaka, Eragavaram, Yanapuram	937 8 "
	Villages.	
	Repairing 3 Sluices.	185 8 "
	Sibbundi and Sundry Charges.	100 " "
Branch channels from Kharapuram Canal to Woon- drajavaram village	Opening branch Channels.	750 " "
Sluices	Repairing.	60 12 "
	Sibbundi and Sundry charges.	65 " "
		2,098. 12 "

Deduct work performed. —————
7511. 14 10
" 6 "
7511. 8 10

Kistna District
Collector's Kacheri
Masulipatam
28th March 1861

Signed / S. Karmingar
Deputy Collector

True copy
Masul.
Collector

1861 September.
In letter from the
Collector of the Godavari
District dated 26th June
1861 No. 68.
From
the Collector of the
Godavari District
to
the Secretary to the
Board of Revenue
Masulipatam.
For No 4-158 of 1861
No. 2139/61
Statement showing the
particulars of the little
works executed in the
Godavari & Nida's
Canals & Bahaykali
in the year 1853 and 1854
No. 633

Memorandum

	Rupces.	A.	P.
Balance outstanding on the Nidadavole and Baherzelli Parganahs up to Fasli 1260.	57,282	12	3
Interest on do.	10,109.	8	11
	67,392.	5	2.

Deduct amount collected in Fasli 1261 on account of arrears due by the Ryots to the Zemindar during his management as shown in Col. 30 of the vernacular account sent on the 29th May 1860.

15,563. 2 4

Remainder Balance outstanding on the two Parganahs upto the date of the agreement entered into by the Zemindar.

51,829. 2 10.

Deduct again—

Collections in Fasli 1263 on account of arrears due to the Zemindar as shown in Col. 30 of the vernacular Statement already sent.

1187-11-

Amount remitted as shown in Col. 28 & 29 of the above Statement.

50,641-7-10.

51,829 2 10.

Balance.

" " "

Kistna District
Collector's Circuit
Kacheri at Berh.
14th December 1860.

(Signed) G. Thorpe
Acting Collector.

True Copy/
Annual
Collector

1861 September

Received from the
Collector of the Parganahs
District of Berh.

Rs. 68.

Received from the
Collector of the Parganahs
District of Berh.

To the Secretary of the
Board of Revenue
Muzra.

Rs. 2139/61 33

Rs. 4

On 20/4/58 of 1861

Exhaust from the State
account of the Parganahs
performance in the Parganah
about 1853.

1861/62 Rs. 638

1861/62

Clause VI Maramut expenditure,
Rupees 30,200-11-7.

Nos. 2 and 3.

mistake was, however, made in the first state
of Rupees 17,990-15-2 works to the amount

Vide enclosed No. 4.

Fasli.	RS.	A.	P.
1261.....	2,207	14	11
1262.....	1,789	6	11
1263.....	10,479	6	4
1264.....	7,973	9	7
1265.....	238	13	0
Total...	22,689	2	9

7. I b
Acting Colle

which the o

the first state

to the amount

the works, a

memorandur

preparing th

that the sum

amount exp

withstanding

above outlay

period of five

or an item t

Clauses.	RS.	A.	P.
V. Balance remitted of Fasli 1260.....	40,531	14	11
VI. Interest.....	10,109	8	11
VII. Credited on account of Peshkush for Fasli 1260.....	16,750	13	4
	67,392	5	2

Total balance.....	RS.	A.	P.
	67,392	5	2

Item V. Balance.....	40,531	14	11
„ VI. Interest.....	10,109	8	11
	50,641	7	10

Item VII. Remainder.	16,750	13	4
----------------------	--------	----	---

RS.	A.	P.
* 15,563	2	4
1,187	11	0
16,750	13	4

† No. 5.

arrears due by the Ryots to
The above particulars are ex
forwarded from the Kistna l
Rupees 10,000 was not notic
the balance eventually written

9. Of the three items mentioned above
that it was remitted under orders of Govern
directly opposed to the agreement executed
regarding the remission of the old arrears in
to be due to Government, as well as the bal
also appears from a letter, dated 2nd May 18
that the above sum of Rupees 10,109-8-11 w
ted in 1855 under orders of Government,
peculiar circumstances of the case, see fit t
foregone.

10. With reference to the remarks of t
reply, I addressed the District Engineer, a
entered certain works which he thinks, view
should not be charged to the estate though

total amount of these w
be observed, objects
works has not benefited
the remaining works, in accordance to the fac

11. The marginal abstract
shows the demarcation, classification,
survey, &c., expenses actually incur
red up to the date on which the
estates were transferred to the Ze
mindar, together with the subsequent
charges up to the 31st March last.
These have been furnished to me by
the Deputy Director of Revenue
Settlement. The former, amounting
to Rupees 19,467-13-1, should now
be charged to the estate. The re
mainder, Rupees 3,104-15-4, will be
subsequently realized from the Ze
mindar.

also objects to the two items noted in
ment have already been pleased to forego
on. The circumstances under which the
the water cess was determined, are fully
that the cess was not till last year separately
the Masulipatam District, but the demand
derate.
h credit should have been given him. It
Kistna District to a reference made by me
ually granted to the Zemindar, when the
revenue collected by Government in his
shkush having been debited to him—to
e amount of the item under reference from
will be better, as in the case of the other
shkush.

will payable to the Zemindar with reference

RS.	A.	P.
1,87,640	6	8

RS.	A.	P.
77,133	0	0
8,462	1	7
10,109	8	11

22,689	2	9
--------	---	---

50,270	13	2
1,68,664	10	5

Zemindar.....	18,975	12	3
---------------	--------	----	---

March 4-1858 of 1861

No 5

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

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Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

Mr. J. J. J.

1,800

ENCLOSURE	18,976 12 3
ABSTRACT.—Extract from the statement of the estate during the year 1853.	7,511 8 10
ENCLOSURE	10,427 12 5
ABSTRACT.—Translation and copy of Bhadur, ex-Zemindar of Nidadavole and B.	1,036 7 0
	18,975 12 3

1. Ordered that the above paper be already
In Cons. 4th April 1861, No. 2,061. accounts with 1860, the
proceeds of the estate—vide
by Government, up to the date of its restoration from
ten years. 2. T. graph 13...
From Collr. 29th Jan., in Cons. 4th Feb. 1861, No. 715. to the Zemindar
him was as
Acting Collector at the
foregone..

RECEIPTS.	RS.	A.	P.
Collections of current revenue..	15,22,575		
Do. of arrears ..	42,871		
Extra revenue ..	542		
Total including fractions ...	15,65,989		

now submitted, begs that he may be allowed to collect the
of estates prior to their sale, on the ground that he has
Peshkush outstanding up to the date of sale.
I wish me by the Collector of the Kistna District, that
sum of arrears due by Ryots from Faslis 1254 to 1260,
amounted to Rupees 19,105-15-0, and is included in the
column 7 of the statement No. 1, sent with my letter
to the Zemindar has been allowed credit. The Collector
of arrears outstanding against the Ryots prior to the sale of the
written off some time back. The Zemindar has not given
any acknowledgment. I have presented a Memorandum which I here append.
Testing its correctness.

	Baharzhalli	Total.
9 9	1,911 3 5	28,150 13 2
4 6	281 1 7	7,065 0 1
3 0	691 2 8	10,723 15 8
2 0	1,980 0 10	20,619 12 10
0 9	2,738 0 8	12,979 11 5
0 9	3,347 6 9	20,965 1 6
4 7	13,753 10 9	41,789 15 4
	24,702 10 8	1,42,294 6 0
15,65,989 8		

Forward translate of the document given by the Zemindar
of the outstanding arrears. Of the existence of this document
of the 29th January. At the foot of it is appended by

the then Collector of the Masulipatam District a remark
affecting the right of the Zemindar to collect the balance
credit of the Zemindar, Mr. Purvis con-

ENCLOSURE No.		RS.	P.	P.
To A. PURVIS, Esq., Collector of	but expenditure from 1856 to 30th April	60,698	9	7
I Raja Naria Apparao Bahadur, Zemindar of	of additional reve-			
Nagar, Ellore, &c., present salam; I am well here and	shape of water cess			
On the 18th instant, I received at Nidadavole with	in above receipts,			
account, three statements of repairs, and one memorand	be debited to the			
and I have observed their contents. You are please	on account of			
sent in shows the profits due to me with reference to t	works executed at	77,133	0	0
District and to the collections, &c., realized in this Dist	cost... ..			
Taluks attached to my Zemindary, after deducting th	do. levied on			
made from Fasli 1261, in which year the estates were	and Agraharums not			
up to the date of their restoration to me, and as the s	in the Zemindar's	25,819	0	0
up to April 1856, those incurred during the subsequen	utation of claims of			
which accompanied the District Engineer's letters, date	mdars on Zemindar,	1,820	4	4
address, and that as a Telugu translation of those acco	Government			
received from the Collector of the Kistna District as we	es already incurred	22,572	12	5
of the above sums and certain other sums to be deduc	y, &c., of Estate ...			
disbursements in these accounts to be examined and in	ment of Peshkush			
or submit to you, as soon as possible, with sufficient	January 1860, but			
make on any point.	ted in first State-	15,111	0	0
2. request you will be pleased to take my ex	mission at 1½ per cent.			
paid e amount of profit due as follows:—	tions realized since			
	as transferred to the			
	District and prior to			
	ation to the Zemindar.	1,036	7	0
Total amount of collection made during the manage		2,04,191	1	4
my Zemindary, from Fasli 1261 till 7th February Fas	e to the Zemindar...	1,98,601	7	5
Deduct Peshkush, &c., on account of Nidadavole	Total...	4,02,792	8	9
Amount of Peshkush of the two Purganas from				
Fasli 1269	that the Peshkush due by the Zemindar			
Salaries of the establishment including Sadirwarid	tion of the Estate up to 31st January			
same servants carried on the revenue and police d	, so that the net balance payable to			
from my profits the salary of the revenue establishm				
Salaries of the temporary Sibbandi, i. e., Naikwadis, &				
Charges incurred during the attachment in Fasli	Government, with their Proceedings			
collection.....	further explanation was required of			
Profit allowed to the renter of Undrajavaram as per C	Zemindar should have an opportunity			
Law charges...	Meanwhile they recommended that			
Amount of balance of Fasli 1260 written off...	as there seemed no question that that			
Amount credited on account of the balance of Pe				
On account of expenses of demarcation, survey, &c.,				
zalli Purganas...				
Amount paid to Badu Inamdars of Baharzhalli Purgan				
up their right to the Inams under investigation by M				
of Government, dated 22nd August 1855. ...				

5. The Government, in their Prates, i. e., from 16th December				15,111	0	0
In Cons. 4th April 1861, No. 2,061.	Sta	Total deductions...	11,32,271	2	6	
	of		4,33,718	5	6	
Due by Collr.'s State-ment No. 2	Rs. A. P. Col					
Add commission im-properly charged in Statement No. 1..	84,290 6 5	paid				
	21,657 7 5	from				
	1,05,947 13 10	pro				
Due by Zemindar on account of Peshkush	1,14,311 1 0	the	60,698	9	7	
Total..	2,20,258 14 10	had				

7. The Zemindar admits Items and Items Nos. 4, 5, and 6 of State-ments, i. e., from 16th December				15,111	0	0
* Rupees 25,819. deducted from the admitted that he				11,32,271	2	6
Receipts.....	Rs. 15,65,98		77,133	0	0	
Admitted charges.....	11,32,271					
	25,819					
	11,58,09					
	4,07,89					

STATEMENT No. II.
No. 1, Rupees 60,698-9-7.
Maramut expenses from 1st May 1856, to 30th April 1860.

10. The Board, in paragraph that the Zemindar was properly charged cost of these works as situated with communication with the District Board leaving Rupees 50,270-12-2 as due. In connection with this point it how is not entitled to compensation for of Anikut irrigation, but not solely

STATEMENT No. II.
Item 2, Rupees 77,133.

The Zemindar objects that it was not and that there is therefore no good and to require him to admit the day

12. Mr. Purvis explained in that the increased collections in the of preceding years, have been entered of Fasli 1260, and this may be this tax was not levied at the preitnama in the Collector's office of reference to the extent of irrigation Commissioner to the Government. and distributed among the Ryots, cted from my profits.

6th. Amount deducted in the accounts received expended for repairs... There is no detail of villages, or items from which repairs were made for the actual improvement of the in my Zemindary; the amount, therefore, does not a from my profits

4. The Honorable Government, on further cons dary, were pleased to pass an order directing the resto fits which had accrued thereon. You will, on deliberat be pleased to recommend to the higher authorities, wi Rupees 4,33,718-5-6, after deducting the items admi according to the said Minute, or Order, without the enumerated from the small amount of surplus due to

5. When the Nidadavole and Baharzalli Purgan by public auction, the Government obtained a tre against the Ryots of the two estates, to the amount lieu of the arrears of Rupees 40,531-14-11 struck o Government will now receive from me the latter an the transfer documents (which show that I am entitle to recommend to the higher authorities to let me rea

6. It has also been usual to allow under the k the two Purganas of Nidadavole and Baharzalli. 1 Rupees on this account from Faslis 1261 to 1269, a amount granted to me according to the accounts.

7. I also request that out of the above sum of pleased to cause to be deducted the balance of kists kists payable for the current Fasli 1270, and to pa The 22nd March 1861.
Received 5th April 1861.

(True trans

ENCLOSURE

ABSTRACT.—Statement showing the particulars of Nidadavole and Baharzalli in the year 1854, Fas

ENCLOSURE

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g for Government a considerable portion of in, in consideration of the charges borne by pends, may be admitted; but whether the general increase, in addition to the whole emindar, who is to bear to so large an extent us to the Board to depend very greatly on the the Zemindary.

Government at the same rate as the Ryots the hands of Government, and to be left to afford him a fair return for the outlay with at all a gainer by the investment of Rupees the works executed in the Estate for its benefit, im a larger proportion of this item of mesne the cost of the works.

decision of Government, but the Collector will emindar is hereafter to be charged for water bmitted to Government.

16. The Zemindar objects to this charge account of commission at 1½ per cent., but, Government have already disallowed the em, no further remark is necessary.

on which the charge was declared to be costs of management were debited to the Estate. 29th January 1861, this appears to have been included in the Godavery District, and there- II, amounting to Rupees 1,036-7-0, must also

ar objects to this charge for the wages of e Huzur, on the ground that they were not is account. The Board remarked in their Pro- umed, the Estate was incorporated with the charge was arrived at.

Acting Collector of the Kistna District, tion of the cost of the special establishment attachment. This explanation, however, explains Faslis 1261 to 1269, while the Estate was pur- with Estates under attachment cannot apply to rument.

provides a considerable sum, Rupees 36,733, vernment hands, and the Board are doubtful in any case be fully explained how these it.

(d Village charges, and if the latter actually in consequence of the acquisition of the Estate to the Zemindar as the Government commission are disposed to think that the Acting Collector of the restoration of the Estate to the Zemindar,

viewed it as if it had been always *under attachment* since its sale, and framed the charges accordingly, without reference to the actual facts. If this be so, the Item 3 must, in the Board's opinion, be disallowed. Item 1 cannot they presume regarding this item it is to be remarked that the Zemindar admits it to the extent of "the salary of the Revenue Establishment only" on the ground that the same servants carried on the revenue and police duties."

Fuller explanation is needed of these items.

20. The Zemindar objects to this charge against him on account of interest remitted at the time of the Estate being sold, that he had been informed that it was remitted by Government previous to the attachment in Fasli 1260.

STATEMENT No. 1.
Item 10, Rupees 10,109-8-11.

N. B.—The following note is appended to this document:—
"At the wish of the writer of this engagement, I certify below the same that in the event of the Honorable Court of Directors assenting to the prayer of a Memorial which he has addressed to them, and directing that the purchase by public auction on behalf of Government of the Purganas of Nidadavole and Baharzalli be set aside, and that the same shall be restored to him, this engagement so far as it relates to any rights possessed by the Zemindar Rajah Nariah Appa Row previous to its execution is to be considered void."
Masulipatam, (Signed) T. D. LUSHINGTON,
8th November 1853. Collector.

22. The point is connected with the remarks of the Board in their Proceedings of 20th February 1861, on Items Nos. 9, 10 and 11 of Statement I in these Proceedings, being

	RS.	A.	P.
Arrears remitted in Fasli 1263 on account up to Fasli 1260 ..	40,531	14	11
Amount remitted on account of Interest in same year.....	10,109	8	11
Amount credited in Fasli 1261 and Fasli 1263, on account of Peshkush up to Fasli 1260.....	16,750	13	4

23. The Board remarked that regarding the first item it should be explained whether the arrear accrued prior to the sale and was included in the arrear for which the Estate was sold; and if so, whether credit had been given to the Zemindar for Rupees 10,000 the purchase money bid by Government; that regarding the second item it should be stated on what the interest accrued, whether on the old arrears prior to the sale, or otherwise; and that the nature of the third item should be fully explained.

24. The Collector forwards copy of a Memorandum received from the Acting Collector of the Krishna District, and explains that the amount for which the Estate was sold was Rupees 67,392-5-2, of which Rupees 57,282-12-3 was principal composed of the above Items 1 and 3, the remainder being the interest under the second item.

NOTE.—This amount does not correspond with that entered in the sale advertisement submitted by the Collector on 27th June 1851, to the Commissioner Northern Circars, from which letter and advertisement it appears that the arrears were

Rupees 58,733	14	3	principal.
1,810	3	5	interest, &c., to 29th July 1851; the date of sale and the balance of interest for Fasli 1254 was expressly stated to have been omitted, as the question of its remission or collection was still undecided.
60,544	1	8	

26. A further sum of Rupees 1,187-11-0 was collected from the Ryots in Fasli 1263, on account of arrears of rent due to the Zemindar prior to the sale of the Estate, which sum added

21. In reply to this the Collector submits translation of a document executed by the Zemindar on 8th November 1853, relinquishing to Government all his outstanding claims on the Ryots, in consideration of Government remitting the balance of Rupees 41,719 Peshkush, and Rupees 10,109-8-11 Interest still due by him to Government to that date, after deducting Rupees 10,000 the sale proceeds of the Estate.

25. From the above amount of principal is deducted in adjustment Rupees 15,563-2-4 collected in Fasli 1261 after sale of the Estate from the Ryots on account of the Zemindar's rents for Fasli 1260 and credited to him, and the balance, viz., Rupees 41,719-9-10, is the amount mentioned above as the expressed arrear of Peshkush to be remitted under the agreement by the Zemindar to relinquish to Government all his demands against the Ryots.

to the amount abovementioned as collected in Fasli 1261, make up the item, Rupees 16,750-13-4, regarding which the Board called for full explanation.

RS.	A.	P.
57,282	12	3
16,750	13	4
40,531	14	11
10,109	8	11
50,641	7	10

balance of principal.
interest.

27. Deduct principal, and amount of interest, the viz., Rupees 50,641-7-10.
28. It is the Zemindar in this viz., Rupees 10,000, but neither does he appear entitled to claim the principle that the sale is cancelled, the Estate whole of his debt less what Government have In this view it is however clear that the item debits in Statement No. 1, unless it is included actually received by Government on account of credit on this account, as the adjustment proceeds on restored, and the Zemindar held responsible for the received clear of charges properly debitable to him. of Rupees 16,750-13-4 must be struck out of the in the gross receipts on the credit side, as it was the Zemindar.

29. The interest abovementioned was included in a sum of Rupees 31,14,951-5-6 written Profit and Loss in 1855 under sanction of Government, dated 3rd March 1855, on account of assumed irrecoverable nature of the item, and Mr. Governor suggests, that under the peculiar circumstances of the case, this claim on behalf of Government may be referred to the Board resolve to support this recommendation.
30. The last item of debit against him, to which the Zemindar objects, is the Maramut expenditure the Collector had charge of public works, but are not given, and that thus he is unable to charged up to 30th April 1856, to which date the solely on the ground that the details of the charges satisfy himself as to its reasonableness and necessity.

STATEMENT No. 1.
Item 3, Rupees 30,200-11-7.

31. A serious mistake has occurred in connection with this item of charge by including in it work included in the charges of Fasli 1263 and amount to be debited to the Estate is thus reduced distributed over five years from Fasli 1261 to 1265 by the Estate. The charge is certainly not of land concerned.
32. The Zemindar requests that credit may be given to him, for the whole period that the annual allowance made to him on account of Peshkush while the Estate was in his possession.

33. The correspondence noted in the margin relates to this subject, and shows that the Zemindar's claim is well founded, but the annual amount stated by the Collector, viz., Rupees 976-13-0, does not correspond with that (Rupees 1,451-2-0) assigned in the Proceedings of Government last quoted, as the share appertaining to the first division* of the Estate. It is presumed that a proportionate share has been deducted on account of Umberpettah which remained in the Zemindar's possession, but on this point further explanation should be given, and for the smaller sum named by the Collector, which amounts to Rupees 9,768-2-0. In future a deduction should be made from the Peshkush once for

From Government, dated 20th May 1822, No. 378, R. D.
Do. dated 28th June 1822, No. 456, R. D.
To Government, dated 14th November 1822, No. 1,552.
From Government, dated 29th November 1822, No. 75, R. D.
To Government, 24th December 1850, No. 477.
Extract Minutes Consultation, dated 22nd January 1851, No. 63, R. D.

* "Comprising Nidadavole and Baharzalli Purganas, and a portion of Umberpettah Mootah."
See letter from Collector of Masulipatam, dated 31st October 1850.

In Diary Cons. 25th November 1850, No. 781.

meanwhile the Zemindar must be allowed credit for the period from Fasli 1261 to 1270 inclusive, tion should be made from the Peshkush once for

261, make up the item, Rupees 16,750-13-4,

ing this sum from the arrear of Peshkush adding to the balance the amount due on account result gives the final sum which was remitted, 41-7-10.

be observed that credit is not given to the adjustment for the sale proceeds of the Estate; 100, but neither does he appear entitled to claim the principle that the sale is cancelled, the Estate whole of his debt less what Government have In this view it is however clear that the item debits in Statement No. 1, unless it is included actually received by Government on account of

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34. The Zemindar further requests that formerly remitted, and as the relinquishment "demands on account of Shist, &c., due to him," rams, &c., when he was Zemindar of the taluqa becomes void, he may be allowed to realize "Rupees 1,50,000 and odd."

35. The Board have already in paragraph 21 of which is enclosed in the Collector's present letter by the then Collector Mr. Lushington, in the face of which it appears to the Board that Government have no power to withhold their consent in the matter, or that it is indeed needed.

36. But another consideration arises. The translation submitted to the Board does not contain any mention of the amount thus received, but it seems evident from the account furnished that beyond the amount of Rupees 19,105-15 included in the receipts at credit, the Government did not avail themselves of the right to him in the present adjustment, on account of deprived of the credit that must have been given from his Ryots.

37. The Statute of Limitations will also, in his position to establish them, and thus he is exposed any of these claims, even were he otherwise in a by Government for such further amount as can be to an absolute loss, unless credit be allowed him to this the Board consider him equitably entitled. proved to have been recoverable at the time, and that the Board think be forthcoming, and further close The account of what was actually remitted must inquiry should be made into the matter.

38. The Statement enclosed in the Collector's letter of January 29th, shows among the receipts an amount of Rupees 42,871-10-7 collected as "Arrears," in which it appears is included a sum of Rupees 19,105-15 collected on account of arrears due by the Ryots for the interval from Faslis 1254 to Fasli 1260, for which therefore the Zemindar receives credit, and against this it may be assumed that the debit of Rupees 16,750-13-4 already discussed, is charged. There will still however, according to the Zemindar's showing, remain a large amount due to him, and regarding this unfortunately no account is now forthcoming in the records of the Office of the Collector of the Kistna District. "The arrears outstanding against the Ryots prior to the sale of the Estates were all written off to Mr. Purvis by the Zemindar's Vakil shows a band in the Collector's Office for testing its correctness. total of Rupees 1,42,294-6, but no means are at hand to settle the amount due on account of Peshkush for Faslis 1269 and 1270 may be deducted from the amount at hand. ness.

39. In conclusion, the Zemindar requests that the amount of Rupees 1,42,294-6, but no means are at hand to settle the amount due on account of Peshkush for Faslis 1269 and 1270 may be deducted from the amount at hand. course arrange.

40. It remains to notice the Collector's explanation of the remaining items, regarding which the Board in their Proceedings dated 20th February 1861, required further information. The Collector explains that the duties of the Naikwadis are primarily connected with the administration of the Estate, although as in the revenue Districts they aided the Police when required. Government does not object to the charge, and the Board see no reason to exclude it.

41. This item is explained to have been "the charges of management in Fasli 1260 in excess of the collections, the Estate having been attached late in Fasli 1260, after the collections had ceased to come in." and it is stated that "the amount was repaid to the Zemindar for the whole of those collections, this Government from the collections of the arrears. If credit has now been given to the Zemindar, the item is properly chargeable against him.

Charges already incurred on survey of Estate, Rupees 22,572-12-5.

STATEMENT No. II. Item 5.

Proceedings 20th February 1861, paragraph 9.

42. From the Collector's letter of 20th January 1861, it appeared that there were included in this item charges incurred subsequently to the actual restoration of the Estate to the Zemindar and also estimated charges for work yet to be done. The Board observed on this that the charges should be limited in adjustment to expenses actually incurred up to the date of transfer, leaving all subsequent charges and especially those now only estimated to be separately recovered from the Zemindar who has agreed to defray them.

It appears from the Collector's present letter, that in the present adjustment is Rupees 19,467-13-1.

43. The following abstract exhibits in one view the effect of the foregoing analysis, and is framed on the assumption that the entire amount received by Government under all heads is included in the sum at credit:—

Credit.	Debit.	Remarks.
Rs. Collections of current revenue from August 18th Fasli 1861 to February 7th Fasli 1269..... 15,22,575 Do. of arrears that accrued prior to the sale of the estate from do. to do..... 19,105-15-0 Do. of do. subsequent to sale from do. to do..... 23,765-11-7 Extra revenue..... 42,872 Allowance in lieu of Moturpha..... 542 Total... 15,75,757	Rs. A. P. Arrears of Peshkush remitted on account up to Fasli 1260..... 40,531 14 11 Arrears of interest similarly remitted..... 10,109 8 11 Government, and credited to Zemindar in reduction of arrears of Peshkush..... 16,750 13 4 Current Peshkush from Fasli 1261 to 7th February Fasli 1869, inclusive..... 9,89,754 8 0 Instalment of do. for January 1860 not included in the last item..... 15,111 0 0 Servants' wages and Saderward..... 36,733 10 11 Naikwadis, &c..... 7,784 10 3 Huzur servants..... 8,462 1 7 Charges in excess of collections remitted during the attachment in Fasli 1260..... 82 2 7 Arrears due by Ryots to a renter of a village and remitted by Government, but subsequently paid by Government to the renter under a decree of Court in Fasli 1269..... 1,067 12 6 Law charges in Fasli 1269..... 61 9 3 Maramut expenditure to 30th April 1856..... 22,689 2 9 Do. from 1st May 1856 to 30th April 1860..... 50,270 12 9 Share of additional revenue from irrigated lands included in receipts at credit, but to be debited to the Zemindar on account of expenditure from State funds on irrigation works benefiting the estate..... 77,133 0 0 Additional revenue from do. in Inams and Aghaharums and included in do., but not a legitimate asset of the Zemindar..... 25,819 0 0 Commutation of the claims of Bad Inamdars on the Zemindar paid by Government..... 1,820 4 4 Actual charges of survey to date of restoration of the estate..... 19,467 13 1 Total..... 13,23,649 12 7	Recommended for remission. Do. do. as not necessarily incident to the administration of the estate. Do. do. if connected with the preceding item.
Grand Total..... 16,98,946		

Note.—The last item at credit is entered on the authority of the Zemindar's Vakil, and requires further scrutiny before it can be fully admitted, if the principle of its admission be conceded by Government.

Rs.
16,98,946
13,23,650
3,75,296

Rs.
10,109
8,462
1,068
62
19,701

Rs.
3,75,296
19,701
3,94,997

44. Supposing that the compensation for Moturpha is correct, and that no compensation for land taken up for irrigation works is due to the Zemindar, the maximum amount to be allowed to him as at credit is, according to the above Statement, Rupees 16,98,946, and the maximum charges to be debited against him Rupees 13,23,650, the difference or net sum at the credit of the Zemindar on the above showing, being Rupees 3,75,296. The credit, however, includes an Item of Rupees 1,23,189, which has not yet been admitted by Government. The debits also include one item which the Collector and the Board recommend for remission, and three other items which the Board think should be excluded, the aggregate amount of the four items being Rupees 19,701.

45. The amount of the balance at the Zemindar's credit, if Government adopt the Board's calculations and if further scrutiny does not reduce the credit, will be increased to Rupees 3,94,997, and the amount for which, under the Government Orders of 3d April 1861, No. 724, Revenue Department, the Zemindar has already received corresponding credit or payment is Rupees 2,20,258-14-10, including the arrears of Peshkush due up to 31st January last. It is probable that subsequent arrears have also to be adjusted.

46. The subject of the future amount of Peshkush will be submitted to Government shortly.

(True Copies and Extract.)

[Signature]

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy A. Purvis, Esq., Collector of the Gogavery District.

„ to G. Thornhill, Esq., Acting Collector of the Kistna District.

Exd. J. Wright.

Proceedings of the Madras Government, Revenue Department,
22nd March 1862.

No. 374. Read the following Proceedings of the Board of Revenue, dated 2nd September 1861, No. 4,733:—

Read the following letter from A. PURVIS, Esq., Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Cocanada, 26th June 1861, No. 68.

SIR,

1. With reference to the Board's Proceedings of the 20th February, No. 943, and the order of Government of the 3rd April last, regarding the profits of the Nidadavole and Baharzhalli estates during the time they were out of the possession of the Zamindár, I have the honor to report that, as therein instructed, the statement which accompanied my letter dated 29th January last, showing the receipts and charges of the estates, together with a memorandum exhibiting the several items of charge given in it, has been sent to the Zamindár for * No. 1. his examination and observations. A translation of his reply* is submitted.

	RS.	A.	P.
† 1. Maramut expenditure as per District Engineer's Statements, dated 21st August and 1st September 1860.....	60,698	9	7
2. Moiety of the water tax up to Fasli 1268.....	77,133	0	0
3. Commission as per column 23 of the Statement No. 1 sent to the Board on the 29th January 1861.....	21,657	7	5
Commission* as shown in the letter of the above date.....	1,036	7	0
4. Wages of Hoozoor servants.....	22,693	14	5
5. Interest charged on old arrears.....	8,462	1	7
6. Maramut charges incurred in the late Masulipatam District.....	10,109	8	11
	30,200	11	7
Total.....	2,09,297	14	1

2. The Zamindár, it will be observed, objects to the six items of charge noted in the margin, admits the others, and claims Rupees 4,33,718-5-6 as due to him. From this 25,819 Rupees or the water tax on Ináms and Agraharams, which the Zamindár omits to include in the items assented to by him, being deducted, the remainder is Rupees 4,07,899-5-6. From this if the sum of Rupees 2,20,258-14-10, sanctioned by Government to be at once disbursed, is deducted, there remains Rupees 1,87,640-6-8 under discussion.

3. I will first submit the explanation required on the several points alluded to in the Board's Proceedings under reply.

Paragraph 4, Clause I, Naikwadis, Rupees 7,784-10-3.

Vide paragraph 3 of the Kistna District Collector's letter, dated 28th March 1861.

Clause II, Hoozoor servants, Rupees 8,462-1-7.

Rupees 8,462-1-7.

Clause III, charges of Fasli 1260, Rupees 82-2-7.

4. Although the Naikwadis render assistance in Police matters when their services are required in the same way as Revenue Peons, still, as their duties are chiefly connected with the Revenue, the whole charge on their account is, I think, fairly debatable to the estate. The Zamindár himself does not object to this charge.

5. In regard to this item, the Acting Collector of the Kistna District informs me that the proportion of this charge was calculated at the rate which had been actually incurred during the time the estates were under management. It was usual in Masulipatam District to entertain a suitable number of additional servants in the Hoozoor for the management of estates under attachment; their salaries were rateably divided amongst the different estates, and the amount entered in the statement was charged on that calculation. Although the Zamindár objects to this item, on the ground that the establishment was not employed solely for his estates, it would appear from the foregoing explanation that this item is fairly chargeable against the Zamindár.

6. This item was the charge for management for Fasli 1260 in excess of the collections, the estates having been attached late in Fasli 1260, after the collections had ceased to come in. This amount was repaid to Government from the collections of arrears due

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 2159

1861. Department

Dated 2nd September 1861

Despatched. 11 Dec

Received. 12 Dec

By 5 Aug

No. 4,733.

W. H. Hudleston Esq. Secy to the Board of Revenue

Submitting with remarks a letter from the Collector of Godavery reporting on the receipts and charges of the Nidadavole and Baharzhalli estates during the time they were out of the possession of the Zemindar.

21 May 1862 By 5-6
28 June 1862 By 1-2
29 November 1862 By 3-4
3 March 1863 By 39-40
2 Sept 1863 By 2-3
4 Jan 1864 By 13-14

103/4.

1000/26.020.025

2 *Proceedings of the Madras Government, Revenue Department,*
22nd March 1862.

in the estates in the following Fasli 1261; the sum in question not having been either arrears of Peshkash, or due by Ryots, could not be remitted with other arrears. The Zamindar has not objected to this charge.

Clause VI, Maramut expenditure, Rupees 30,200-11-7.
Nos. 2 and 3.

Vide enclosure No. 4.

Fasli.	RS.	A.	P.
1261.....	2,207	14	11
1262.....	1,789	6	11
1263.....	10,479	6	4
1264.....	7,973	9	7
1265.....	238	13	0
Total..	22,689	2	9

Clauses.	RS.	A.	P.
V. Balance remitted of Fasli 1260.....	40,531	14	11
VI. Interest.....	10,109	8	11
VII. Credited on account of Peshkash for Fasli 1260.....	16,750	13	4
Total balance.....	67,392	5	2
Item V. Balance.....	40,531	14	11
VI. Interest.....	10,109	8	11
Item VII. Remainder.....	16,750	13	4

RS.	A.	P.
15,563	2	4
1,187	11	0
16,750	13	4

† No. 5.

9. Of the three items mentioned above, the Zamindar objects to that for interest urging that it was remitted under orders of Government previous to Fasli 1260. But this statement is directly opposed to the agreement executed by the Zamindar under date the 8th November 1853, regarding the remission of the old arrears in which interest of Rupees 10,109-8-11 is admitted to be due to Government, as well as the balance of Rupees 41,719-9-11 on which it accrued. It also appears from a letter, dated 2nd May 1861, received from the Collector of the Kistna District, that the above sum of Rupees 10,109-8-11 was included in that of Rupees 31,14,951-5-6, remitted in 1855 under orders of Government, dated 3rd March 1855. The Board may, under the peculiar circumstances of the case, see fit to recommend that the claim for interest should be foregone.

10. With reference to the remarks of the Board in paragraph 6 of their Proceedings under reply, I addressed the District Engineer, and he has forwarded me a statement in which he has entered certain works which he thinks, viewing the matter in the light advocated by the Board,

7. I beg to submit detailed statements received from the Acting Collector of the Kistna District, showing the works on which the outlay in Faslis 1263 and 1264 was made. A serious mistake was, however, made in the first statement furnished from the District named. Of the item of Rupees 17,990-15-2 works to the amount of Rupees 10,479-6-4 only were actually performed, the works, amounting to Rupees 7,511-8-10, as detailed in another memorandum, although estimated for were never executed. In preparing the account already sent, the Acting Collector explains that the sum last referred to was entered by oversight. The actual amount expended was, therefore, but Rs. 22,689-2-9. The Zamindar, it is and notwithstanding the objections of the Zamindar, it is clear that the above outlay was incurred for the benefit of the estate during the period of five years, and cannot I think be considered excessive, or an item to be fairly objected to.

8. The 5th and 7th items amount to Rupees 57,282-12-3, and from the balance outstanding prior to the sale or up to Fasli 1260. To this, interest to the amount of Rupees 10,109-8-11 charged on the above arrears being added, the total amounts to Rupees 67,392-5-2 for which balance the estates were put up to sale. Of this sum Rupees 40,531-14-11 composing item No. V, and the balance, Rupees 10,109-8-11, interest on the arrears prior to the sale Rupees 50,641-7-10 in all, were remitted. The remainder, Rupees 16,750-13-4, was the sum credited to the Peshkash balance of Fasli 1260 from the collections made in Faslis 1261 and 1263,* on account of the arrears due by the Ryots to the Zamindar before the estates came to Government. The above particulars are exhibited in the accompanying copy† of a memorandum forwarded from the Kistna District. The sum for which the estate was sold, viz., Rupees 10,000 was not noticed either way. Had it been credited to the Zamindar the balance eventually written off would have been diminished by the same amount.

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should not be charged to the estate though entered in the account first furnished by him. The total amount of these works is Rupees 10,427-12-5. The Zamindar, it will be observed, objects to the whole sum* urging that the execution of the works has not benefited his estate only, but his assertions are not, as regards the remaining works, in accordance to the facts of the case.

Paragraph 9 of the Proceedings under reply:

	Prior to 7th February 1860.			From 7th February 1860 to the end of March 1861.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demarcation..	7,702	5	0	658	1	3	8,360	6	3
Classification...	2,942	8	1	147	4	11	3,089	13	0
Nidadavole and Baharhalli.	10,644	13	1	805	6	2	11,450	3	3
Nidadavole Survey...	8,823	0	0	2,417	7	0	11,240	7	0
Total	19,467	13	1	3,222	13	2	22,690	10	3
Amount already entered in the statement sent to Board							22,572	12	5
Difference.....							117	13	10

Rupees 3,104-15-4, will be subsequently realized from the Zamindar.

12. The Zamindar also objects to the two items noted in the margin.† Government have already been pleased to forego the charge for Commission. The circumstances under which the demand on account of the water-cess was determined, are fully detailed in my letter of the 29th January last. It is true that the cess was not till last year separately exhibited in the accounts, this not having been usual in the Masulipatam District, but the demand made is no less just, and cannot but be considered as moderate.

13. The Zamindar points out an item for which credit should have been given him. It appears from a reply from the Acting Collector of the Kistna District to a reference made by me on the subject, that a sum of Rupees 976-13-0 was annually granted to the Zamindar, when the property was in his possession, on account of Muhturfa revenue collected by Government in his estate. He is entitled therefore—the whole annual Peshkash having been debited to him—to receive credit for a sum of Rupees 9,768-2-0 being the amount of the item under reference from Faslis 1261 to 1270, both inclusive. For the future it will be better, as in the case of the other Zamindars, to deduct the amount once for all from the Peshkash.

14. The following statement shows the amount still payable to the Zamindar with reference to the above observations:—

	RS.	A.	P.
Total sum under discussion as stated in the 1st paragraph of this letter.	1,87,640	6	8
DEDUCT.			
Moiety of water-tax to be debited to the Zamindar—vide Collector's letter of the 29th January last.	77,133	0	0
Wages of Hoozoor servants.....	8,462	1	7
Interest on old arrears.	10,109	8	11
Portion of the amount of Maramut expenditure incurred in the late Masulipatam District, still to be debited to the estates... ..	22,689	2	9
Do. do. as per District Engineer's statement—vide paragraph 10... ..	50,270	13	2
Remaining to be paid to the Zamindar.....	1,68,664	10	5
	18,975	12	3

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Charged for repairs, works not actually performed in the late Masulipatam District— <i>vide</i> paragraph 7...	18,976 12 3
Works not fairly chargeable to the estate as per District Engineer's statement— <i>vide</i> paragraph 10 ...	7,511 8 10
Commission charged on the Collections realized in the Godavery District from 16th December 1859 to 7th February 1860, not included in the amount sanctioned by Government...	10,427 12 5
	1,036 7 0
	18,975 12 3
Add difference between the amount of demarcation, survey, &c., charges already deducted from the total receipts, and that incurred up to 7th February 1860, the date of the estates to the Zamindár— <i>vide</i> paragraph 11...	3,104 15 4
Add amount of Muhturfa remission from Faslis 1261 to 1270— <i>vide</i> paragraph 13...	9,768 2 0
	31,848 13 7
Or if interest on arrears outstanding at the date of the sale of the estate is foregone...	41,958 6 6

15. The Zamindár, in the address now submitted, begs that he may be allowed to collect the arrears outstanding against the Ryots of the estates prior to their sale, on the ground that he has now been debited with the arrears of Peshkash outstanding up to the date of sale.

16. It appears from a statement furnished me by the Collector of the Kistna District, that the sum collected from Fasli 1261 on account of arrears due by Ryots from Faslis 1254 to 1260, during the Zamindár's management amounted to Rupees 19,105-15-0, and is included in the sum of Rupees 42,865-11-7 entered in column 7 of the statement No. 1, sent with my letter of the 29th January last, and for which the Zamindár has been allowed credit. The Collector informs me that no account showing the arrears outstanding against the Ryots prior to the sale of the estates is now forthcoming. They were all written off some time back. The Zamindár has not given any statement of the arrears due. His Vakíl has presented a Memorandum which I here append. I regret that there are no means at hand of testing its correctness.

Faslis.	Nidadavole.	Baharzhalli.	Total.
1254.....	26,239 9 9	1,911 3 5	28,150 13 2
1255.....	6,783 14 6	281 1 7	7,065 0 1
1256.....	10,032 13 0	691 2 8	10,723 15 8
1257.....	18,639 12 0	1,980 0 10	20,619 12 10
1258.....	10,241 10 9	2,738 0 8	12,979 11 5
1259.....	17,617 10 9	3,347 6 9	20,965 1 6
1260.....	28,036 4 7	13,753 10 9	41,789 15 4
	1,17,591 11 4	24,702 10 8	1,42,294 6 0

No. 6. 17. On this subject, I beg to forward translate of the document given by the Zamindár when he relinquished all claims to the outstanding arrears. Of the existence of this document I was not aware when submitting my report of the 29th January. At the foot of it is

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appended by the then Collector of the Masulipatam District a remark in English of considerable importance as affecting the right of the Zamindár to collect the balances under notice.

To A. PURVIS, Esq., Collector of the Godavery District.

1. Rájá Naria Apparao Bahadur, Zamindár of the Tálúqs of Nidadavole Cirkar Mustafa Nagar, Ellore, &c., present salam; I am well here and wish to hear of your welfare.

On the 18th instant, I received at Nidadavole with your Enaitnama of the 9th, one Vassulbaki, account, three statements of repairs, and one memorandum made out from them, in all five accounts, and I have observed their contents. You are pleased to state in the Enaitnama that the account sent in shows the profits due to me with reference to the accounts from the Collector of the Kistna District and to the collections, &c., realized in this District regarding the Nidadavole and Baharzhalli Tálúqs attached to my Zamindári, after deducting the Peshkash, &c., from the total collections made from Fasli 1261, in which year the estates were sold by public auction for arrears of revenue, up to the date of their restoration to me, and as the said account includes the expenses of repairs up to April 1856, those incurred during the subsequent years are exhibited in detail in the accounts which accompanied the District Engineer's letters, dated 21st August and 1st September 1860 to your address, and that as a Telugu translation of those accounts and a copy of the accounts of Tirwajasti received from the Collector of the Kistna District as well as a Telugu Memorandum of the particulars of the above sums and certain other sums to be deducted, are also sent in; I should cause all the disbursements in these accounts to be examined and inform you if they are met with my approval, or submit to you, as soon as possible, with sufficient explanation of any objections I may have to make on any point.

2. I request you will be pleased to take my explanation into consideration, and cause to be paid to me the amount of profit due as follows:—

	RS.	A.	P.
Total amount of collection made during the management by Government of my Zamindári, from Fasli 1261 till 7th February Fasli 1269...	15,65,989	8	0
Deduct Peshkash, &c., on account of Nidadavole and Baharzhalli Purganas. Amount of Peshkash of the two Purganas from Fasli 1261 to December Fasli 1269...	9,89,754	8	0
Salaries of the establishment including Sádírwárid for the Purganas, as the same servants carried on the revenue and police duties, it is just to deduct from my profits the salary of the revenue establishment only...	36,733	10	11
Salaries of the temporary Sibbandi, <i>i. e.</i> , Naikwadis, &c., village servants...	7,784	10	3
Charges incurred during the attachment in Fasli 1260 in excess of the collection...	82	2	7
Profit allowed to the renter of Undrajavaram as per Order of Government ..	1,067	12	6
Law charges...	61	9	3
Amount of balance of Fasli 1260 written off...	40,531	14	11
Amount credited on account of the balance of Peshkash of Fasli 1260...	16,750	13	4
On account of expenses of demarcation, survey, &c., of Nidadavole and Baharzhalli Purganas.....	22,572	12	5
Amount paid to Badu Inámdárs of Baharzhalli Purgana on condition of giving up their right to the Ináms under investigation by Mr. J. Ballard, as per Order of Government, dated 22nd August 1855...	1,820	4	4
Amount of Peshkash from January of Fasli 1269, not deducted in the Godavery District since the transfer of the estates, <i>i. e.</i> , from 16th December 1859 to 7th February 1861.....	15,111	0	0
Total deductions...	11,32,271	2	6
Remaining balance due to me...	4,33,718	5	6

3. I beg leave to offer for your perusal objections to the following items in the accounts sent by you:—

	RS.	A.	P.
1st. Amount of expenses for repairs from 1st May 1856 to 30th April 1860, as per three accounts sent by the District Engineer...	60,698	9	7
The amount of these repairs is deducted as applicable to my estate. The Honorable Government, with a view to construct anicuts across the Kistna and Godavery rivers for general advantage, executed the above works which are applicable not only to my villages but to other villages also. Consequently the amount is not to be deducted from my funds, as will be very plain from the accounts themselves.			
2nd. Of Rupees 1,80,085 on account Tirwajasti, as per account from the Collector of the Kistna District after deducting Rupees 25,819 collected upon Agraharams and Inams, there remains 1,54,266; a half of this sum is.	77,133	0	0
This sum is stated to be deducted as water Tirwa Shist, but the report itself from the Collector of the Kistna District shows that no water Tirwa Shist was charged, and that all the increase in each Fasli in the several villages assessment of the land in those Faslis, but is now entered as water Tirwa Shist; by this only, it may be easily observed that the amount is not the amount thereof distinguished from that of the revenue assessment. This course was not adopted, but the amount collected under revenue Shist has now been entered under the above item to the reduction of my profit. Consequently I am not to be called to admit items put forward on no grounds, and this is plain from the account itself.			
3rd. Commission at 1½ per cent., one item Rupees 21,657-7-5 and other Rupees 1,036-7-0, in all...	22,693	14	5
This sum has been deducted from the profits, but you are aware that I cannot admit of the same in a case where the Honorable Government were pleased to restore me to the Purganas, fully persuaded that I had not been dispossessed of them through any default on my part.			
4th. Amount entered as paid to the establishment for the preparation of accounts at Hoozoor...	8,462	1	7
You will perceive that the amount is not to be deducted from my profits as the establishment was not employed solely for my Zamindári.			
5th. Amount of interest on the Peshkash entered as an item remitted.....	10,109	8	11
I was informed by means of Enaitnamas that the item was struck off by the Government previous to the attachment of Fasli 1260, and this may be known on a reference to the said Enaitnamas in the Collector's office of the Kistna District, and a report from the Commissioner to the Government. The amount is, therefore, not to be deducted from my profits.			
6th. Amount deducted in the accounts received from Kistna District as expended for repairs ..	30,200	11	7
There is no detail of villages, or items from which to ascertain whether the repairs were made for the actual improvement of the revenue and cultivation in my Zamindári; the amount, therefore, does not appear to be fairly deducted from my profits.			
	2,09,297	14	1

4. The Honorable Government, on further consideration of the distressed state of my Zamindári, were pleased to pass an order directing the restoration of my Zamindári together with the profits which had accrued thereon. You will, on deliberate consideration of the foregoing circumstances, be pleased to recommend to the higher authorities, with the present address to grant me the sum of Rupees 4,33,718-5-6, after deducting the items admitted by me out of the amount of collections according to the said Minute, or Order, without the further deduction of the six items above enumerated from the small amount of surplus due to me as above.

5. When the Nidadavole and Baharzalli Purgana attached to my Zamindári were illegally sold by public auction, the Government obtained a transfer from me of the balances outstanding against the Ryots of the two estates, to the amount of one lac fifty thousand and odd Rupees in lieu of the arrears of Rupees 40,531-14-11 struck off by Government as above stated, and as the Government will now receive from me the latter amount, I request you will, on the perusal of the transfer documents (which show that I am entitled to the 1,50,000 and odd Rupees), be pleased to recommend to the higher authorities to let me realize the said 1,50,000 and odd Rupees.

6. It has also been usual to allow under the kists, the annual fixed amount of Muhturfa on the two Purganas of Nidadavole and Baharzalli. I should in consequence obtain about 9,000 Rupees on this account from Faslis 1261 to 1269, and I request you will be pleased to see the amount granted to me according to the accounts.

7. I also request that out of the above sum of Rupees 4,33,718-5-6 due to me you will be pleased to cause to be deducted the balance of kists due for Fasli 1269, as well as the amount of kists payable for the current Fasli 1270, and to pay me the remaining sum. Please to peruse. The 22nd March 1861.

Received 5th April 1861.

(Signed) APPARAO.

(True translation.)

(Signed) A. PURVIS, Collector.

1. Ordered that the above paper be submitted to Government with reference to their Proceedings dated 3rd April 1861, No. 724, on the adjustment of accounts with the Nidadavole Zamindár in respect of the mesne proceeds of the estate, since its purchase at the close of Fasli 1260 by Government, up to the date of its restoration on 7th February 1860, being an interval of some ten years.

From Collr. 29th Jan., in Cons. 4th Feb. 1861, No. 715.

2. The statement of Receipts from the estate to be credited to the Zamindár and charges on its account to be debited against him was as follows, according to the account received from the Acting Collector of the Kistna District—

No. I.

RECEIPTS.	RS.	A.	P.	CHARGES.	RS.	A.	P.
Collections of current revenue	15,22,575	0	0	1. Servants' wages and Sádírwárid	36,733	10	11
Do. of arrears	42,871	0	0	2. Naikwadis, &c.	7,784	10	3
Extra revenue	542	0	0	3. Hoozoor servants	8,462	1	7
Total including fractions	15,65,989	8	0	4. Charges in excess of current collectio ns realized during the attachment in Fasli 1260	82	2	7
				5. Government commission at 1½ per cent.	21,657	7	5
				6. Arrears due by Ryots to a renter of a village paid by Government	1,067	12	6
				7. Law charges	61	9	3
				8. Maramut expenditure to 30th April 1856	30,200	11	7
				9. Arrears of Peshkash remitted on account up to Fasli 1260	40,531	14	11
				10. Interest remitted	10,109	8	11
				11. Amount credited on account of Peshkash for Fasli 1260	16,750	13	4
				12. Peshkash from Fasli 1261 to 7th February Fasli 1269 inclusive	9,89,754	8	0
				Total charges	11,63,196	15	3
				Excess receipts	4,02,792	8	9
	15,65,989	8	0		15,65,989	8	0

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Against the above balance of Rupees 4,02,792 at the credit of the Zamindár, Mr. Purvis considered that the following further sums should be charged:—

CR.	RS.	A.	P.	DR.	RS.	A.	P.
Excess of Receipts over charges as shown above...	4,02,792	8	9	1. Maramut expenditure from 1st May 1856 to 30th April 1860...	60,698	9	7
				2. Share of additional revenue in shape of water cess included in above receipts, but to be debited to the Zamindár on account of irrigation works executed at Government cost...	77,133	0	0
				3. Do. do. levied on Ináms and Agraharams not included in the Zamindár's assets...	25,819	0	0
				4. Commutation of claims of Bâd Inámdárs on Zamindár, paid by Government...	1,820	4	4
				5. Charges already incurred on Survey, &c., of Estate...	22,572	12	5
				6. Instalment of Peshkash due for January 1860, but not debited in first Statement...	15,111	0	0
				7. Commission at 1½ per cent. on collections realized since Estate was transferred to the Godavery District and prior to its restoration to the Zamindár.	1,036	7	0
				Balance due to the Zamindár...	2,04,191	1	4
				Total...	4,02,792	8	9

RS.	A.	P.
1,98,601	7	5
1,14,311	1	0
84,290	6	5

3. He further stated that the Peshkash due by the Zamindár from the time of the restoration of the estate up to 31st January 1861, was Rupees 1,14,311, so that the net balance payable to him was Rupees 84,290.

4. The Collector's letter was submitted by the Board to Government, with their Proceedings dated 20th February 1861, No. 943. They pointed out that further explanation was required of several items, and that it was indispensably necessary that the Zamindár should have an opportunity of stating his objections, if any, to the proposed adjustment. Meanwhile they recommended that Rupees 80,000 should be paid to the Zamindár on account, as there seemed no question that that amount at least was due to him.

5. The Government, in their Proceedings dated 3rd April 1861, No. 724, Revenue Department, disallowed at once the item of Commission charged in the Statement No. 1 against the estate, and directed that the whole of the sum shown by the Collector to be due, together with this Commission, being altogether Rupees 1,05,947, should be paid to the Zamindár without further scrutiny, and that credit should also be given to him for the amount of Peshkash due from him, so that altogether his claims on account of the mesne profits would be adjusted to the extent of Rupees 2,20,258-14-10, the remainder being left for future settlement after the Collector had communicated with the Zamindár.

RS.	A.	P.
Due by Collr's. Statement No. 2...	84,290	6 5
Add commission im- properly charged in Statement No. 1...	21,657	7 5
Due by Zamindár on account of Peshkash	1,05,947	13 10
	1,14,311	1 0
Total...	2,20,258	14 10

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6. Mr. Purvis' present letter furnishes the information requisite to close the account.

7. The Zamindár admits Items Nos. 1, 2, 4, 6, 7, 9, 11 and 12 of the above Statement No. 1, and Items Nos. 4, 5, and 6 of Statement No. II, making a total sum of Rupees 11,32,271 to be deducted from the receipts. He has also incidentally though * Rupees 25,819. not explicitly admitted that he as no claim to the water cess* collected on

	RS.
Receipts.....	15,65,989
Admitted charges.....	11,32,271
	25,819
	11,58,090
	4,07,899

Ináms and Agraharams for irrigation supplied from the Anicut works, which being added to the above sum, leaves Rupees 4,07,899 as balance of mesne profits claimed by him.

8. He objects to the following items of charge debited by the Collector against him.

STATEMENT No. II.
No. 1, Rupees 60,698-9-7
Maramut expenses from 1st May 1856 to 30th April 1860.

9. The Zamindár argues that the system of Anicut works was for the benefit of Government lands generally, and that his Zamindári benefited only in common with others, that therefore he is not properly liable to bear this expense.

10. The Board, in paragraph 6 of their Proceedings, dated 20th February 1861, observed that the Zamindár was properly chargeable to the extent of the advantages he gains, with the cost of these works as situated within his Zamindári, and on this principle the Collector in communication with the District Engineer proposes to reduce the item by Rupees 10,427-12-5, leaving Rupees 50,270-12-2 as due for works, the advantages of which are limited to the estate. In connection with this point it however appears worthy of consideration, whether the Zamindár is not entitled to compensation for lands occupied by works forming part of the general scheme of Anicut irrigation, but not solely benefiting his property.

STATEMENT No. II.
Item 2, Rupees 77,133.

11. This item represents one-half of the whole increase of revenue in the irrigated villages (exclusive of Inám and Agraharam lands) in the interval from Fasli 1261 to Fasli 1268. The Zamindár objects that it was not originally entered as water tax, but as land assessment, and that there is therefore no good ground to change the nature of the item of revenue now, and to require him to admit the deduction on this account from the mesne profits.

12. Mr. Purvis explained in Enclosure No. 2 to his former letter, dated 29th January 1861, that the increased collections in the villages irrigated in each Fasli, in comparison with those of preceding years, have been entered as water tax in the accounts furnished for adjustment; that this tax was not levied at the prescribed rates on the lands actually irrigated, but that with reference to the extent of irrigation, a gross addition was made to the joint rent of the village and distributed among the Ryots.

13. That the principle is equitable of reserving for Government a considerable portion of the increased revenue due to the improved irrigation, in consideration of the charges borne by them for the Anicut on which that irrigation depends, may be admitted; but whether the proportion fixed by the Collector of one-half of the general increase, in addition to the whole increase, on Ináms and Agraharams, is fair to the Zamindár, who is to bear to so large an extent the cost of the new works in the Zamindári, appears to the Board to depend very greatly on the terms on which water is hereafter to be supplied to the Zamindári.

14. If the Zamindár is henceforward to pay Government at the same rate as the Ryots have hitherto been charged while the estate was in the hands of Government, and to be left to make such additional profit out of the Ryots as may afford him a fair return for the outlay with which he is to be debited, it is not improbable that he will experience very great difficulty in

realizing his dues, and may eventually be little if at all a gainer by the investment of Rupees 50,370, which it is proposed to charge to him for the works executed in the estate for its benefit, and in this case it may be only just to leave with him a larger proportion of this item of mesne profits, or else to charge him with a less amount as the cost of the works.

15. The Board will leave the point for the decision of Government, but the Collector will be at once called on to report on what system the Zamindar is hereafter to be charged for water supplied to the Zamindari, and his reply will be submitted to Government.

STATEMENT No. I.
Item 5, Rupees 21,657-7-5.
From Government 3rd, in Cons., 4th April 1861.
No. 2,061.

16. The Zamindar objects to this charge on account of commission at $1\frac{1}{2}$ per cent., but, as Government have already disallowed the item, no further remark is necessary.

The Board however observe that the ground on which the charge was declared to be quite unsustainable was that the whole of the actual costs of management were debited to the estate. From the Enclosure No. 1 in the Collector's letter of 29th January 1861, this appears to have been also the case during the period when the estate was included in the Godavery District, and therefore on the same principle Item 7 of Statement No. II, amounting to Rupees 1,036-7-0, must also be disallowed.

STATEMENT No. I.
Item 3, Rupees 8,462-1-7.
20th February 1861 that if, as was presumed, the estate was incorporated with the Government lands, it should be explained how this charge was arrived at.

17. The Zamindar objects to this charge for the wages of servants employed at the Hoozoor, on the ground that they were not entertained solely on this account. The Board remarked in their Proceedings of 20th February 1861 that if, as was presumed, the estate was incorporated with the Government lands, it should be explained how this charge was arrived at.

Mr. Purvis, on information supplied by the Acting Collector of the Kistna District, explains that the item in question is the due proportion of the cost of the special establishment entertained for the administration of estates under attachment. This explanation, however, explains nothing. The charge in question is spread over the Faslis 1261 to 1269, while the estate was purchased outright in Fasli 1260. Charges connected with estates under attachment cannot apply to an estate which had been sold and bought by Government.

18. Item 1 of the same Statement already provides a considerable sum, Rupees 36,733, for the cost of administering the estate while in Government hands, and the Board are doubtful whether this further charge is equitable. It should in any case be fully explained how these charges of management, Items 1 and 3, are arrived at.

19. If the former is the actual Taluq and Village charges, and if the latter actually represents additional charges incurred at the Hoozoor in consequence of the acquisition of the estate by Government, it may be only fair to debit them to the Zamindar as the Government commissioner for management has not been taken; but the Board are disposed to think that the Acting Collector in drawing out this statement has, in consideration of the restoration of the estate to the Zamindar, viewed it as if it had been always under attachment since its sale, and framed the charges accordingly, without reference to the actual facts. If this be so, the Item 3 must, in the Board's opinion, be disallowed. Item 1 cannot they presume represent any thing else than the actual charges on the Taluq and Village establishments, but regarding this item it is to be remarked that the Zamindar admits it to the extent of "the salary of the Revenue establishment only" on the ground that the same servants carried on the Revenue and Police duties."

Fuller explanation is needed of these items.

20. The Zamindar objects to this charge against him on account of interest remitted at the time of the estate being sold, that he had been informed that it was remitted by Government previous to the attachment in Fasli 1260.

STATEMENT No. I.
Item 10, Rupees 10,109-8-11.

N. B.—The following note is appended to this document:—
"At the wish of the writer of this engagement, I certify below the same that in the event of the Honorable Court of Directors assenting to the prayer of a Memorial which he has addressed to them, and directing that the purchase by public auction on behalf of Government of the Parganas of Nidadavole and Baharalli be set aside, and that the same shall be restored to him, this engagement so far as it annuls any rights possessed by the Zamindar Rajah Nariah Appa Row previous to its execution is to be considered void."
Masulipatam, (Signed) T. D. LUSHINGTON.
8th November 1853. Collector.

21. In reply to this the Collector submits translation of a document executed by the Zamindar on 8th November 1853, relinquishing to Government all his outstanding claims on the Ryots, in consideration of Government remitting the balance of Rupees 41,719 Peshkash, and Rupees 10,109-8-11 interest still due by him to Government to that date, after deducting Rupees 10,000 the sale proceeds of the estate.

22. The point is connected with the remarks of the Board in their Proceedings of 20th February 1861, on Items Nos. 9, 10 and 11 of Statement I in these Proceedings, being

	RS.	A.	P.
Arrears remitted in Fasli 1263 on account up to Fasli 1260...	40,531	14	11
Amount remitted on account of interest in same year.....	10,109	8	11
Amount credited in Fasli 1261 and Fasli 1263, on account of Peshkash up to Fasli 1260,	16,750	13	4

23. The Board remarked that regarding the first item it should be explained whether the arrear accrued prior to the sale and was included in the arrear for which the estate was sold; and if so, whether credit had been given to the Zamindar for Rupees 10,000 the purchase money bid by Government; that regarding the second item it should be stated on what the interest accrued, whether on the old arrears prior to the sale, or otherwise; and that the nature of the third item should be fully explained.

RS.	A.	P.
40,531	14	11
16,750	13	4
57,282	12	3
10,109	8	11
67,392	5	2

24. The Collector forwards copy of a Memorandum received from the Acting Collector of the Kistna District, and explains that the amount for which the estate was sold was Rupees 67,392-5-2, of which Rupees 57,282-12-3 was principal composed of the above items 1 and 3, the remainder being the interest under the second item.

NOTE.—This amount does not correspond with that entered in the sale advertisement submitted by the Collector on 27th June 1851, to the Commissioner Northern Circars, from which letter and advertisement it appears that the arrears were

Rupees 58,733	14	3
1,810	3	5
60,544	18	

1254 was expressly stated to have been omitted, as the question of its remission or collection was still undecided.

25. From the above amount of principal is deducted in adjustment Rupees 15,563-2-4 collected in Fasli 1261 after sale of the estate from the Ryots on account of the Zamindar's rents for Fasli 1260 and credited to him, and the balance, viz., Rupees 41,719-9-10, is the amount mentioned above as the expressed arrear of Peshkash to be remitted under the agreement by the Zamindar to relinquish to Government all his demands against the Ryots.

26. A further sum of Rupees 1,187-11-0 was collected from the Ryots in Fasli 1263, on account of arrears of rent due to the Zamindar prior to the sale of the estate, which sum added to the amount abovementioned as collected in Fasli 1261, make up the item, Rupees 16,750-13-4, regarding which the Board called for full explanation.

40,531	14	11	balance of principal
10,109	8	11	interest.
<hr/>			
50,641	7	10	

27. Deducting this sum from the arrear of Peshkash principal, and adding to the balance the amount due on account of interest, the result gives the final sum which was remitted, viz., Rupees 50,641-7-10.

28. It is to be observed that credit is not given to the Zamindar in this adjustment for the sale proceeds of the estate, viz., Rupees 10,000, but neither does he appear entitled to claim credit on this account, as the adjustment proceeds on the principle that the sale is cancelled, the estate restored, and the Zamindar held responsible for the whole of his debt less what Government have received clear of charges properly debit-

able to him. In this view it is however clear that the item of Rupees 16,750-13-4 must be struck out of the debits in Statement No. 1, unless it is included in the gross receipts on the credit side, as it was actually received by Government on account of the Zamíndár.

29. The interest abovementioned was included in a sum of Rupees 31,14,951-5-6 written off to Profit and Loss in 1855, under sanction of Government, dated 3rd March 1855, on account of the assumed irrecoverable nature of the item, and Mr. Purvis suggests, that under the peculiar circumstances of the case, this claim on behalf of Government may be foregone. The Board resolve to support this recommendation.

Extract Minutes Consultation, No. 276, R. D., dated 3rd, in Cons. 29th March 1855, No. 790.
NOTE.—A large amount of arrears outstanding in the accounts against the original estate prior to its division after the sale in 1843, were at the same time written off.

STATEMENT No. I.
Item 8, Rupees 30,200-11-7.

30. The last item of debit against him, to which the Zamíndár objects, is the Maramut expenditure charged up to 30th April 1856, to which date the Collector had charge of public works, but solely on the ground that the details of the charge are not given, and that thus he is unable to satisfy himself as to its reasonableness and necessity.

31. A serious mistake has occurred in connection with this item of charge by including in it a sum of Rupees 7,511-8-10, the estimated cost of work included in the charges of Faslis 1263 and 1264, but which work was not executed, and the amount to be debited to the estate is thus reduced to Rupees 22,689-2-9. This expenditure was distributed over five years from Faslis 1261 to 1265 inclusive, and is stated to be unmistakably due by the estate. The charge is certainly not unreasonable for the period of time and the extent of land concerned.

32. The Zamíndár requests that credit may be given to him, for the whole period that the estate has been in the hands of Government, for the annual allowance made to him on account of resumption of Muhturfa in reduction of the Peshkash while the estate was in his possession.

33. The correspondence noted in the margin relates to this subject, and shows that the Zamíndár's claim is well founded, but the annual amount stated by the Collector, viz., Rupees 976-13-0, does not correspond with that (Rupees 1,451-2-0) assigned in the Proceedings of Government last quoted, as the share appertaining to the first division* of the estate. It is presumed that a proportionate share has been deducted on account of Umberpetta which remained in the Zamíndár's possession, but on this point further explanation should be given, and meanwhile the Zamíndár must be allowed credit for the smaller sum named by the Collector, which for the period from Faslis 1261 to 1270 inclusive, amounts to Rupees 9,768-2-0. In future a deduction should be made from the Peshkash once for all of the annual allowance on this account.

* "Comprising Nidadavole and Bahazalli Purganas, and a portion of Umberpetta Mootah."
See letter from Collector of Masulipatam, dated 31st October 1850.

In Diary Cons. 25th November 1850, No. 781.

34. The Zamíndár further requests that as he is now to be debited with the arrears that were formerly remitted, and as the relinquishment made by him to Government of "all balances and demands on account of Shist, &c., due to him from the Ryots, Mukhásadars, holders of "Aghahams, &c., when he was Zamíndár of the two Purganas from Faslis 1254 to 1260 there-by becomes void, he may be allowed to realize the said "balances and demands" amounting to "Rupees 1,50,000 and odd."

35. The Board have already in paragraph 21 referred to this deed of relinquishment, translation of which is enclosed in the Collector's present letter, and have quoted the note appended to it by the then Collector Mr. Lushington, in the face of which it appears to the Board that Government have no power to withhold their consent in the matter, or that it is indeed needed.

36. But another consideration arises. The translation submitted to the Board does not contain any mention of the amount thus relinquished, but it seems evident from the account furnished that beyond the amount of Rupees 19,105-15 included in the receipts at credit, the Government did not avail themselves of the right relinquished to them, and the Zamíndár is thus deprived of the credit that must have been given to him in the present adjustment, on account of any further amount that might have been realized from his Ryots.

37. The Statute of Limitations will also, it is to be presumed, preclude him from now enforcing any of these claims, even were he otherwise in a position to establish them, and thus he is exposed to an absolute loss, unless credit be allowed him by Government for such further amount as can be proved to have been recoverable at the time, and to this the Board consider him equitably entitled. The account of what was actually remitted must the Board think be forthcoming, and further close inquiry should be made into the matter.

38. The Statement enclosed in the Collector's letter of January 29th, shows among the receipts an amount of Rupees 42,871-10-7 collected as "Arrears," in which it appears is included a sum of Rupees 19,105-15 collected on account of arrears due by the Ryots for the interval from Faslis 1254 to Fasli 1260, for which therefore the Zamíndár receives credit, and against this it may be assumed that the debit of Rupees 16,750-13-4 already discussed, is charged. There will still however, according to the Zamíndár's showing, remain a large amount due to him, and regarding this unfortunately no account is now forthcoming in the records of the Office of the Collector of the Kistna District. The arrears outstanding against the Ryots prior to the sale of the "estates were all written off some time back." The Memorandum furnished to Mr. Purvis by the Zamíndár's Vakíl shows a total of Rupees 1,42,294-6, but no means are at hand in the Collector's Office for testing its correctness.

39. In conclusion, the Zamíndár requests that the amount due on account of Peshkash for Faslis 1269 and 1270 may be deducted from the amount settled as due to him, which the Collector will of course arrange.

40. It remains to notice the Collector's explanation of the remaining items, regarding which the Board in their Proceedings dated 20th February 1861, required further information.

The Collector explains that the duties of the Naikwadis are primarily connected with the revenue administration of the estate, although as in the Government Districts they aided the Police when required. The Zamíndár does not object to the charge, and the Board see no reason to exclude it.

41. This item is explained to have been "the charges of management in Fasli 1260 in "excess of the collections, the estate having been attached "late in Fasli 1260, after the collections had ceased to come "in," and it is stated that "the amount was repaid to "Government from the collections of the arrears due in the estates in the following Fasli 1261."

If credit has now been given to the Zamíndár for the whole of those collections, this item is properly chargeable against him.

Charges already incurred on survey of estate, Rupees 22,572-12-5.
STATEMENT No. II, Item 5.

42. From the Collector's letter of 20th January 1861, it appeared that there were included in this item charges incurred subsequently to the actual restoration of the estate to the Zamíndár and also estimated charges for work yet to be done.

The Board observed on this that the charge should be limited in adjustment to expenses actually incurred up to the date of transfer, leaving all subsequent charges and especially those now only estimated to be separately recovered from the Zamíndár who has agreed to defray them.

It appears from the Collector's present letter, that thus defined, the amount to be debited in the present adjustment is Rupees 19,467-13-1.

43. The following abstract exhibits in one view the effect of the foregoing analysis, and is framed on the assumption that the entire amount received by Government under all heads is included in the sum at credit:—

14 *Proceedings of the Madras Government, Revenue Department,*
22nd March 1862.

Credit.		Debit.		Remarks.
Rs.	P.	Rs.	P.	
Collections of current revenue from August 18th Fasli 1861 to February 7th Fasli 1269.....	15,22,575	Arrears of Peshkash remitted on account up to Fasli 1260.....	40,531 14 11	Recommended for remission.
Do. of arrears that accrued prior to the sale of the estate from do. to do.....	19,105-15-0	Arrears of interest similarly remitted.....	10,109 8 11	
Do. of do. subsequent to sale from do. to do.....	23,765-11-7	Arrears of rent due to Zamindar, collected by Government, and credited to Zamindar in reduction of arrears of Peshkash.....	16,750 13 4	
Extra revenue.....	42,872	Current Peshkash from Fasli 1261 to 7th February 1869, inclusive.....	9,89,754 8 0	
Allowance in lieu of Muhturfa.....	542	Fasli 1869, not included in the last item.....	15,111 0 0	
Total.....	15,75,757	Installation of do. for January 1860 not included in the last item.....	36,733 10 11	
Add		Servants' wages and Sadrirwarid.....	7,784 10 3	The propriety of this charge is doubtful.
Arrears of rents due to the Zamindar by the Ryots, but remitted by Government as stated by Zamindar.....	1,42,994	Naikwadis, &c.....	82 2 7	
Deduct.....		Charges in excess of collections realized during the attachment in Fasli 1260.....		
Amount already credited above.....	19,105	Arrears due by Ryots to a renter of a village and remitted by Government, but subsequently paid by Government to the renter under a decree of Court in Fasli 1269.....	1,067 12 6	Do. do. as not necessarily incident to the administration of the estate.
Grand Total.....	16,98,946	Law charges in Fasli 1269.....	61 9 3	
		Maramut expenditure to 30th April 1856.....	22,689 2 9	Do. do. if connected with the preceding item.
		Do. from 1st May 1856 to 30th April 1860.....	50,270 12 2	
		Share of additional revenue from irrigated lands included in receipts at credit, but to be debited to the Zamindar on account of expenditure from State funds on irrigation works benefiting the estate.....	77,133 0 0	
		Additional revenue from do. in Inams and Agraharams and included in do. but not a legitimate asset of the Zamindar.....	25,819 0 0	
		Commutation of the claims of Bad Inamdars on the Zamindar paid by Government.....	1,820 4 4	
		Actual charges of survey to date of restoration of the estate.....	19,467 13 1	
		Total.....	13,23,649 12 7	

Note.—The last item at credit is entered on the authority of the Zamindar's Vakil, and requires further scrutiny before it can be fully admitted, if the principle of its admission be conceded by Government.

Memo. Rev. 2159.

Proceedings of the Madras Government, Revenue Department, 15
22nd March 1862.

RS.
16,98,946
13,23,650
3,75,296

RS.
10,109
8,462
1,068
62

19,701

RS.
3,75,296
19,701
3,94,997

44. Supposing that the compensation for Moturpha is correct, and that no compensation for land taken up for irrigation works is due to the Zamindar, the maximum amount to be allowed to him as at credit is, according to the above Statement, Rupees 16,98,946, and the maximum charges to be debited against him Rupees 13,23,650, the difference or net sum at the credit of the Zamindar on the above showing, being Rupees 3,75,296. The credit, however, includes an item of Rupees 1,23,189, which has not yet been admitted by Government. The debits also include one item which the Collector and the Board recommend for remission, and three other items which the Board think should be excluded, the aggregate amount of the four items being Rupees 19,701.

45. The amount of the balance at the Zamindar's credit, if Government adopt the Board's calculations and if further scrutiny does not reduce the credit, will be increased to Rupees 3,94,997, and the amount for which, under the Government Orders of 3rd April 1861, No. 724, Revenue Department, the Zamindar has already received corresponding credit or payment is Rupees 2,20,258-14-10, including the arrears of Peshkash due up to 31st January last. It is probable that subsequent arrears have also to be adjusted.

46. The subject of the future amount of Peshkash will be submitted to Government shortly.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 375.

ORDER THEREON, 22nd March 1862, No. 638.

1. With these Proceedings the Board of Revenue submit the further information relative to the balance still due to the Zamindar of Nedadavole, as called for in Government Order 3rd April last, No. 724, Revenue Department.

2. In that order the Government sanctioned the refund to the Zamindar, and appropriation by the Collector on his behalf, of sums amounting to Rupees 2,20,258-14-10, which amount was to be considered as paid to the Zamindar as a first instalment of the mesne profits to be restored to him in accordance with paragraph 14 of the Order of Government dated 21st January 1860, No. 109, Revenue Department, leaving the balance to be adjusted hereafter.

* Dated 26th June 1861, No. 68.

RS. A. P.
Collections..... 15,65,989 8 0
Charges..... 11,32,271 2 6
Balance claimed... 4,33,718 5 6

3. The Board now forward a letter* from the Collector of the Godavery District furnishing explanation on several points in which his former report was deficient, and accompanied by translation of a communication from the Zamindar, who while admitting charges on his estate while in the possession of Government amounting to the sum of Rupees 11,32,271-2-6, demurs to other items amounting to Rupees 2,09,297-14-1, which the Collector proposes to charge against him, and finally claims a balance due to him of Rupees 4,33,718-5-6. This last sum, it is to be observed, includes the two lacs and odd already sanctioned for payment.

4. The Zamindar also asks to be allowed to collect the balances due to him by the Ryots at the time his estate was sold, amounting to about 1,50,000 Rupees. He further claims a credit of about 9,000 Rupees on account of an allowance formerly made him in lieu of Muhtarafa collected by Government in his estate.

16 *Proceedings of the Madras Government, Revenue Department,*
22nd March 1862.

1. Maramut expenses from 1st May 1856 to 30th April 1860	Rs.	A.	P.
2. Water Cess	60,698	9	7
3. Government Commission	77,133	0	0
4. Huzur establishment	22,693	14	5
5. Interest on Peshkush	8,462	1	7
6. Maramut expenditure to 30th April 1856	10,109	8	11
	30,200	11	7
	2,09,297	14	1

Board's Proceedings, paragraphs 9 & 10

5. The six items objected to by the Zamindar, and which are noted in the margin, are discussed by the Board in paragraphs 9 to 31 of the Proceedings under review.

6. The first (60,698-9-7) was originally entered on account of expenditure connected "with the great system of irrigation from the Anicut." The principle adopted by the Board was that the Zamindar should pay for such works as were "intimately and directly advantageous" to his estate: and not for those which were executed as part of the Anicut scheme, and from which he could gain no advantage.

† Vide paragraph 10 of Mr. Purvis' letter of 26th June 1861, No. 68.

The Collector accordingly obtained a statement from the District Engineer (not however forwarded), from which it would appear that works to the amount of Rupees 10,427-12-5 would come under the latter category as not immediately advantageous to the estate, leaving Rupees 50,270-12-2 to be charged to the Zamindar. This course the Board apparently advocate, but they raise another question, viz., whether the Zamindar is not entitled to compensation for lands occupied by works forming part of the general scheme of Anicut irrigation, but not solely benefiting his property. The Zamindar objects to the whole charge, because the works are beneficial to villages other than his own.

Board's Proceedings, paragraphs 11-15.

7. The second (Rupees 77,133) represents "half of the whole increase of revenue in the irrigated villages (exclusive of Inam and Agraharam lands) in the interval from Fasli 1261 to Fasli 1268." In their former Proceedings recorded in Government Order, 3rd April last, No. 724, paragraph 7, the Board had concurred with the Collector that the whole increase should not be taken as water cess. It might fairly be assumed, they thought, that some part of the increase was owing to the spread of cultivation independent of the supply of water: but an equal division of the increase between the Zamindar and the Government, would certainly be a liberal compromise to the former. Now, however, the Board see reason to doubt whether the proportion fixed by the Collector of one-half of the general increase is fair to the Zamindar, considering that he has to bear the cost of the new works to so large an extent. If he is in future to pay water cess at the same rate at which the Ryots have hitherto paid direct to Government, he will, they think, get very little additional profit in return for the outlay with which he is to be debited: and in such a case they would recommend either a remission of a portion of this item, or a smaller charge in the preceding item for cost of works.

8. The Board have called upon the Collector to report on what system the Zamindar will hereafter be charged for water. The Zamindar's objection to this item is that it is not entered in the original accounts as "water cess," but merely as "land revenue," when the adjustment accounts were made out, the increased collections were then entered as water tax.

9. The proper course is for the Government to construct the works, and for the Zamindar to pay for the water. The latter cannot fairly be charged for the works and also for the water which they conduct to his lands. Under this view of the case the first sum of Rupees 50,270-12-2 should not be admitted as a charge on the estate: and this arrangement will obviate any further doubt about the propriety of taking the second item of Rupees 77,133 as water cess. It will also render unnecessary the consideration of compensation for lands occupied by works not solely benefiting the Zamindar's property. The question of rate of water cess must be settled after the receipt of the Collector's report called for in paragraph 15 of the Board's Proceedings under review.

Board's Proceedings, paragraph 16.

10. The third (Rupees 22,693-14-5) is made up of two sums of (1) 21,657-7-5 Government commission at 1½ per cent. for managing the estate while it was attached to the Kistna District, and (2) 1,036-7-0 Government commission realized subsequent to the transfer of the estate to the Godavery District, but prior to its restoration to the Zamindar. The claim of

Proceedings of the Madras Government, Revenue Department, 17
22nd March 1862.

Government to the first mentioned sum was abandoned by paragraph 5, Government Order 3rd April 1861, No. 724. That for the second rests on precisely the same grounds, and should therefore be treated in the same way.

Board's Proceedings, paragraphs 17-19.

11. The fourth (Rupees 8,462-1-7) for "Huzur servants" was calculated by the Kistna Collector at the rate actually incurred during the time the estates were under management. The Zamindar objects to pay it, because it was not entertained solely an account of his estate. The Board observe that charges connected with estates under attachment cannot apply to an estate which had been bought by Government outright: and with reference to the large sum of Rupees 36,733, which had been already admitted by the Zamindar as "salaries of the establishment for the Purganas" they express a doubt whether this further charge is equitable. Thinking it possible, however, that the former sum had reference solely to the Taluq and Village charges, and the latter to additional charges incurred at Huzur in consequence of the acquisition of the estate by Government, in which case it might be fair to debit them to the Zamindar, as the Government commission for management had not been taken, they resolved to obtain fuller explanation from the Collector.

Board's Proceedings, paragraphs 20-29.

12. The fifth (Rupees 10,109-8-11) on account of "interest" is recommended, under the peculiar circumstances of the case, to be foregone. It is not very clear what the exact position of the case is. The Zamindar certainly relinquished all his outstanding claims on the Ryots on condition of Government remitting a certain balance, in which this item of interest was included. If it now becomes his right to press those claims upon the Ryots, there seems no reason why he should be freed from the charge of interest. This item of interest is further declared to have been written off to Profit and Loss in 1855. This point will be noticed below in passing orders on the Zamindar's claim to former balances.

13. Mixed up with this item is another of Rupees 16,750-13-4, which has been admitted by the Zamindar, but which, according to the Board's reasoning* (and correctly it seems), should be struck out of the debits, unless it is included in the gross receipts on the credit side. It is not known, apparently, whether it is so included. The amount in question is made up of sums collected in Faslis 1261 and 1263 on account of arrears of rent due to the Zamindar prior to the sale of the estate, and which were deducted from the arrear of Peshkush principal. On the credit side of the abstract in paragraph 43 of the Proceedings under review, two sums are entered as collections of arrears. The sum now under consideration may† be contained in one of these. The Government consider it unnecessary to make further enquiry about this item. The Zamindar admitted it without a question: and it should be so settled.

Board's Proceedings, paragraph 30, 31.

14. The sixth (Rupees 30,200-11-7) "Maramut expenditure to 30th April 1856," is objected to by the Zamindar merely because no details have been furnished him to enable him to ascertain whether the repairs charged for were actually made for the improvement of the revenue and cultivation in his estate, he certainly should have had an opportunity of examining the details of the several works: paragraph 7 of the Collector's report explains that this charge is too great by the sum of Rupees 7,511-8-10, inadvertently entered as spent, while in reality works to that amount had been estimated for, but never executed. This reduces the item to Rupees 22,689-2-9, a sum, the Collector and the Board write in observing, moderate as representing the expenditure over so large an extent of land during five years from Fasli 1261 to 1265.

RS.	AS.	TS.
30,200	11	7
7,511	8	10
22,689	2	9

15. The Zamindar should have the details, if available. The Government however concur with the Board and Collector that the charge is a very moderate one.

Board's Proceedings, paragraphs 32, 33.

16. In the paragraphs marginally noted the Board proceed to notice the Zamindar's claim to any allowance on account of

This last sum, it is to be observed, in

18 Proceedings of the Madras Government, Revenue Department.
22nd March 1862.

resumption of Muhtarafa stated by the Collector (paragraph 13 of his report) to amount annually to Rupees 976-13-0. The Board consider the claim well founded, and propose at once to allow the Zamindar credit for the sum mentioned (Rupees 9,768-2-0 for Faslis 1261 to 1270 inclusive), at the same time calling for information regarding a discrepancy in the amount as compared with that mentioned, in the order of Government originally sanctioning the allowance. Whatever sum is finally sanctioned, they think should in future be deducted from the Peshkush once for all. In this view the Government concur.

17. Paragraphs 34 to 38 (inclusive) of these Proceedings relate to a request of the Zamindar to be permitted to realize the balances outstanding against the Ryots of the estates at the time of their transfer to Government, and which were relinquished to Government, on condition of a certain remission of Peshkush balance which has since been cancelled by the restoration of his estate. The Board think that the Government have no power to withhold their consent or that it is indeed needed: and they are further of opinion that the Zamindar is equitably entitled to be allowed credit for such further amounts over and above the 19,105-15-0 Rupees already collected on account of arrears due by Ryots, as can be proved to have been recoverable at the time. The Collector reports that no account showing the arrears outstanding against the Ryots prior to the sale of the

† Paragraph 16 of Mr. Parvis' letter 26th June 1861, No. 68. the arrears outstanding against the Ryots prior to the sale of the estates is now forthcoming. He is unable therefore to test the correctness of a Memorandum produced by the Zamindar's Vakil, exhibiting Rupees 1,42,291-6-0 as arrears for the Faslis 1254, 1260. The Board propose further close enquiry into the matter.

18. The Government do not concur in the proposal of the Board to make good the arrears referred to; and which amount, according to the calculation in the tabular statement in paragraph 43, to Rupees 1,23,189. At the same time they cannot permit the Ryots to be harassed about these obsolete claims: and will therefore be prepared to forego the arrears formerly remitted, viz., Rupees 40,531-14-11, provided the Zamindar holds to the agreement executed by him on 8th November 1853. Referring, moreover, to paragraphs 11 and 12 *supra*, the Governor in Council will give up the items of "Huzur Establishment" and interest therein alluded to, viz., Rupees 8,462-1-7 and Rupees 10,009-8-11, total 18,571-10-6 on the same terms.

19. The items alluded to in paragraphs 40, 41 and 42 of the Board's Proceedings have all been admitted by the Zamindar and do not call for remark.

20. The sum total of the debit side of the abstract in paragraph 43 of these Proceedings is

	RS.	A.	P.
13,23,649 12 7			
Deducting from this sum the following items in terms of this Order, viz.:-			
Paragraph 9.....	50,270	12	2
Paragraph 9.....	8,462	1	7
Paragraph 18.....	40,531	14	11
	10,109	8	11
	1,09,374	5	7

there remains a sum of..... 12,14,275 7 0
which being deducted from the total on the credit side or..... 15,75,757 0 0

leaves a balance in favor of the Zamindar of..... 3,61,481 9 0

Deduct the sum already sanctioned for payment by Government Order 2,20,258 14 0

3rd April last No. 724..... 1,41,222 12 0

and the balance or Rupees..... represents the sum now actually payable to the Zamindar.

21. The Board will take early measures for adjusting this balance in the manner pointed out in this order.

22. The Zamindar will observe that out of the six items objected to by him two have been unconditionally cancelled, while the remission of two others, together with the arrears due to Government at the time of the sale of the estate will be conceded, if he, on his part, renounces further claims against the Government and against the Ryots for old arrears. Of the remaining two, one is retained and the other, in its reduced form, is considered moderate and such as the Zamindar ought to assent to. But any details of the expenditure which may be forthcoming are to be furnished to him. Compensation for Muhtarafa has also been allowed to the Zamindar.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Memo. Rev. 2159.

1. With these Proceedings the Board of Revenue submit the further information relative to the balance still due to the Zamindar of Neddavarole as called for in G. O. 3 April last. No. 724. R.D.

2. In that order the Govt sanctioned the refund to the Zamindar and appropriate by the Collector on his behalf of sums amounting to Rs. 2,20,258-14-10 which amount was ^{as a first instalment} considered as paid to the Zamindar ~~on account~~ of the mesne profits to be restored to him in accordance with para 14 of the order of Govt dated 21 January 1860. No. 109. R.D. leaving the balance to be adjusted hereafter.

3. The Board now forward a letter from the Collector of the Godavari District furnishing explanation on several points in which his former report was deficient, and accompanied by translation of a

No. A.P. communication from the Zamindar Collection... 15,65,989-8-0 who while admitting charges on his estate... 11,32,271-2-6 while in the possession of Govt amounting to the sum of Rs. 11,32,271-2-6, demands to other items for which the Collector proposes to ~~recede~~ charge against him to the sum of Rs. 2,09,297-14-11 and finally claims a balance due to him of Rs. 4,33,718-5-6. This last sum, it is to be observed, in

* d/26 June/61
No. 68.

cludes the two lacs and odd already sanctioned for payment.

4- The Zamindar also asks to be allowed to collect the balances due to him by the ryots at the time his estate was sold, amounting to about 150,000 Rs. He also claims a credit of 9000 Rs. odd on account of an allowance formerly made him in lieu of *shukt wafu* collected by Govt in his estate.

5- The six items objected to by the Zamindar and which are noted in the margin, are discussed by the B^d in paras 9 to 31 of the Proceedings under review.

1. <i>Sharamuk</i> expenses from 1st May 1856 to 30 April 1860	60,698-9-7
2. <i>Shukt wafu</i> Water cess	77,133-0-0
3. Govt Commission	22,693-14-5
4. <i>Amuzur</i> Establishment	8,462-1-7
5. Interest on <i>Peshkash</i>	10,109-8-11
6. <i>Sharamuk</i> Expenditure to 30 April 1856	30,200-11-7
	<u>209,297-14-1</u>

6- The first (60,698-9-7) was originally entered on account of expenditure connected with the great system of irrigation from the *anicut*. The principle adopted by the B^d was that the Zamindar should pay for such works as were "intimately and directly advantageous" to the *understate* and not for those which were executed as part of the *anicut* schemes and from which he could gain no advantage. The Collector accordingly obtained a statement from the District Engineer, (not however forwarded) from which it would appear that works to the amount of Rs. 10,427-12-5 would come under the latter category as not immediately advantageous to the Estate - leaving Rs. 50,270-12-2 to be charged to the Zamindar. This course the B^d apparently advocate, but they are not at all satisfied, viz. whether the Zamindar is not entitled to compensation for

B^d Pro. p. 9. 10.

This depends, I think on whether he pays full rates or not. He cannot fairly be charged for

+ vide p. 10 of Mr. Purvis letter of 26 June 1860.

The works & also the water they can be charged for on his lands. I.O.

Will

B^d Pro. p. 11-15

lands occupied by works forming part of the general scheme of *Anicut* irrigation, but not solely benefiting his property. The Zamindar objects to the whole charge, because the works are beneficial to villages other than his own. The B^d are requested on this course to be pursued.

7- The second (Rs. 77,133) represents "half of the whole increase of revenue in the irrigated villages (exclusive of *Sham* and *Agraharam* lands) in the interval from *Fodi* 1261 to *Fodi* 1268." In their former Proceedings recorded in G.O. 3rd April last No. 724th the B^d had concurred with the Collector that the whole increase should not be taken as a water-cess. It might fairly be assumed, they thought, that some part of the increase was owing to the spread of cultivation independent of the supply of water: but an equal division of the increase between the Zamindar and the Govt, - certainly be a liberal compromise to the former. Now, however, the Board are requested to doubt whether the proportion fixed by the Collector of one-half of the general increase is fair to the Zamindar, considering that he has to bear the cost of the new works to so large an extent. If he is in future to pay a water-cess at the same rate as the ryots have hitherto paid direct to Govt he will, they think, get very little additional profit in return for the outlay with which he is to be debited. And in such case they would recommend either a remission of a portion of this item, or a charge in the preceding item for cost of works.

8- The Board have called upon the Collector to report on what system the Zamindar will hereafter be charged for

water. In the mean time will the Govt pass orders? and do they accept the Board's reasoning? The Damodar's objection to this item is that, in the original accounts, "water-cess" but merely as "land revenue". When the adjustment accounts were made out the increased collections were then entered as water tax. This after all is mere quibbling, for whatever may have been the actual course pursued, the increase was really from the water.

orders requested

2 The third (No. 22693-14-5) is made up of two sums of (1) 21657-7-5 Govt Commission at 1/2 per cent for managing the estate while it was attached to the Kistnah District and (2) 1036-7-0 Govt Commission realized subsequently to the transfer of the estate to the Godavari District, but prior to its restoration to the Damodar.

10 The claim of Govt to the forish-mentioned sum was abandoned by L.S.G.O. 3 April 1861. No. 724. That for the second rests on precisely the same grounds, & sh^d therefore be ~~abandoned~~ ^{abandoned} too. I suppose ~~it~~ ^{it} treated in the same way.

orders requested

11 The fourth (No. 8462-1-7) for "Huzar Sewants" was calculated by the Kistnah Collector at the rate actually incurred during the time the estates were under management. The Damodar objects to pay it because it was not entered & paid solely on account of his estate. The Board very properly states that charges connected with estates

This information seems necessary.

The proper course seems to be for Govt to construct the works & make the Zamindar pay for the water.

Well

Bds Pro. p. 16.

yes?

Well

Will

Bds Pro. p. 17-19

This may be what we want, I think. He has paid a large sum & the Govt possession was wrongful?

Hardly wrongful, for had the Zamindar paid Govt with hold their decision pending this further information? Not if he is reasonable in the other points, I sh^d abandon the claim.

Bds Pro. p. 20-29

Will

12 The fifth (No. 10109-8-11) on acct of "interest" is recommended, under the peculiar circumstances of the case, to be foregone. It is not very clear what the exact position of the case is. The Damodar certainly relinquished all his outstanding claims on the ryots on condition of Govt remitting a certain ~~amount~~ balance, in 1852 this item of interest was included. If it now becomes his right to press those claims upon the ryots, there seems no reason why he sh^d be freed from the charge of

I would give up this provided the Zamindar abandons his claims on the ryots.

Well

under all achment cannot apply to an estate which had been bought by Govt outright: and with reference to the large sum of Rs. 36733 which had been already admitted by the Damodar as "salaries of the revenue establishment for the Parganas" they express a doubt whether this further charge was equitable. Thinking it possible, however, that the former sum had reference solely to the Taluk and village charges, and the latter to additional charges incurred at Huzar in consequence of the acquisition of the estate by Govt, in which case it might be fair to debit them to the Damodar, as the Govt Commission for management had not been taken, they resolved to obtain fuller explanation from the collector.

orders requested

interest. This item of interest is further declared to have been written off to profit and loss in 1855. This point will be noticed below in passing.

Mixed up with this item is another of Rs. 16,750-13-4, which has been admitted by the Zamindar, but which, according to the Board's reasoning, (and correctly it seems) should be struck out of the debits, unless it is included in the gross receipts on the credit side. It is not known, apparently, whether it is so included. The amount in question is made up of sums collected in Fasli 1261 and 1263 on account of arrears of rent due to the Zamindar prior to the sale of the estate, and ^{which were} deducted from the arrears of Pesh-kash principal. On the credit side of the abstract in p. 43 of the Proceedings under review, two sums are entered as collections of arrears. The sum now under consideration may be ^{contained in} one of these. It is necessary to make further enquiry about it. The Zamindar admitted it without a question and it is settled.

Orders are requested on the two foregoing points.

14 The sixth (Rs. 30,200-11-7) - Maramah expenditure to 30th April 1856 is objected to by the Zamindar merely because no details have been furnished him to enable him to ascertain whether the repairs for the improvement of the revenue and

*p. 28

as assumed by the Board in p. 38 of their Proceedings

Bd. Prop. 30.31.

30200-11-7
7511-8-10
22689-2-9

The Zamindar must, I apprehend, have the details, if at hand - ?

The Zamindar will perhaps be contented with the gross deficit sum & it is best to settle the whole matter now if possible -

Bd. Prop. p. 32.33.
The more so as he has been liberal in respects liberal
Heated Well

This sum clearly is due.

Yes Mr. W. M.

cultivation in his estate; he certainly should have had an opportunity of examining the details of the several works: Para 7 of the Collector's report explains that this charge is too great by the sum of Rs. 7,511-8-10, inadvertently entered as spent, while in reality works of that amount had been estimated for, but never executed. This reduces the item to Rs. 22,689-2-9, a sum, the Collector and the Board unite in observing, moderate as representing the expenditure over so large an extent of land during five years from 7. 1261-1265.

Orders are requested as to whether the Zamindar's objection is to be considered of any force?

15. Having thus discussed the various objections raised by the Zamindar, the Board proceed to notice his claim to an allowance on acct. of resumption of hotwapha stated by the Collector (para 13 of his report) & the amount annually to Rs. 976-13-0. The Board consider the claim well-founded: and propose at once to allow the Zamindar credit for the sum mentioned (Rs. 976-13-0 for 7. 1261-1270 inclusive) at the same time calling for information regarding a discrepancy in the amount as compared with the order of Govt originally sanctioning the allowance. Whatever sum is finally sanctioned, they think should in future be deducted from the Pesh-kash once for all.

Orders requested

16. Paras 34-38 (inclusive) of these Proceedings relate to a request of the Zamindar to be permitted to realize the balances outstanding against the Ryots of the Estates at the time of their transfer to Govt and which were relinquished to Govt, on condition of certain remission of Peshkas which has since been cancelled by the restoration of his Estate. The Board think that the Govt have no power to withhold their consent, or that it is indeed needed; and they are further of opinion that the Zamindar is equitably entitled to be allowed credit for such further amount over and above the 19,105-15-0 Rs already collected on account of arrears due by Ryots, as can be proved to have been recoverable at the time. The Collector reports that no account showing the arrears outstanding against the Ryots prior to the sale of the Estates is now forthcoming. He is unable therefore to test the correctness of a memorandum produced by the Zamindar's Vakil, exhibiting Rs. 1,42,794-6-0 as arrears on the Fudis 1254-1260. The Board propose further close enquiry into the matter.

17. Will Govt concede the principle of this liability on their part to make good arrears which might have been recoverable at the time of the transfer of the Estates? That they are not recoverable, might be inferred from the fact that they were all written off long ago and at present there does not appear

What is this agreement? It may be equitable to submit before the Zamindar credit for the arrears of Peshkas here alluded to but not to let him lose on the unfavourable Ryots for these old balances which have been written off - Yes, but ought to be done - Will

1.16 of Mr Purvis letter 26 June 1861 No 68.

I do not think the Govt shd be allowed to disburse acts done bona fide by Govt while in possession? Certainly not

Will

the ryots must not be harassed about these absolute claims

to be any means of ascertaining even the sum actually outstanding at date of sale.

18. The items alluded to in paras 40, 41, and 42 of the Board's Proceedings have all been admitted by the Zamindar and do not call for remark.

19. The concluding paragraphs of the Board's Proceedings show that the largest amount which the Zamindar could possibly claim is Rs. 3,94,997-0-0 of from this is deducted the sum already sanctioned for payment .. 2,20,258-14-10 the remainder is 1,74,738-1-2 and this amount includes

I think the Bd wrong here Will

- (1) the large sum of Rs. 1,23,189-0-0 the balance claimed by the Zamindar as outstanding arrears due by Ryots but which the Board propose to make good to him.
- (2) Interest amounting to Rs. 10,109-8-11 proposed for remission
- (3) "Huzur Seranah" 8,462-7-7 still undecided
- (4) and (5) two items amounting to Rs. 1,129-5-9

but the propriety of remitting which seems doubtful seeing that they were admitted by the Zamindar.

This gives a total of 1,32,890-0-3 as still doubtful. Deducting this from 1,74,738-1-2 mentioned above, the balance will

1,74,738-1-2
1,32,890-0-3
41,848-0-11

remains viz. Rs. 41,848, "0-11-0
all than c? at once he made
over to the Zamindar. and
he probably owes more than
that on account of jeshkash.

eglu

as all was paid
by Govt -
which was to be
the same to be
paid to the
Zamindar - it
is most desirable
to get the Madras
petition - & a few
thousand rupees
one way or another
ought not to be
allowed to be
delayed in so
doing
will -

Attal order *Copy* *R. D.*
 No. 638.
 Proceedings of the Madras Government
 Under, date the 22^d March 1862.
 Read the following
 Procs of the Bd of Rev.

Submitting with remittance
 a letter from the Coll^r of Koda-
 very reporting on the receipts
 and charges of the Koda-da-
 vole and Baharghalli es.
 states during the time they
 were out of the possession
 of the Zamindar.

(Here entered 2nd Sept 62)
 No. 4733.

With these Pro-
 ceedings the Bd of
 Rev. submit the fur-
 ther information re-
 lative to the balance
 still due to the Za-
 mindar of Koda-da-
 vole, as called for in
 G.O. 3^d April last,
 N. 724. R.D. —

2. In that order
 the Govt sanctioned the

in notes *SM* *W*

②
 Memo for orders
 Koda-da-vole
 Memo Propts

2. 22

the refund to the Zamindar, and appropriation by the Collr on his behalf, of sums amounting to Rupees 2,20,258-14-10, which amount was to be considered as paid to the Zamindar as a first instalment of the mesne profits to be restored to him in accordance with para 14 of the Order of Govt. dated 21st January 1860 No. 109. R.D., leaving the balance to be adjusted hereafter. The

2
2d. 26 June 1868

Rs. a p.
Collections - 15,65,989 - 8 -
Charges - 11,32,271 - 2 - 6.
Balance claimed 4,33,718 - 5 - 6.

3. The Bd. now forwarded a letter from the Collr of the Godavery District furnishing explanation on several points in which his former report was deficient, and accompanied by translation of a communication from the Zamindar who while admitting charges on his estate while in the possession of Govt. amounting to the sum of Rupees 11,32,271-2-6, demurs ^{amounting to Rs. 209,297-14-1} to other items, which the Collr proposes to charge against him

him to the sum of
~~R. 2,09,294-14-1~~ and
finally claimed a bal-
ance due to him
of R. 4,33,718-5-6.

This last sum, it
is to be observed, in-
cludes the two lacs
and odd already
sanctioned for pay-
ment.

4. The Zamindar
also asks to be al-
lowed to collect the
of balances due to
Ja him by the ryots
R. at the time his
estate was sold,
amounting to about
1,50,000 R. He
further

Vijay

3
further claims a credit of
about
9000 Rupees ~~add~~ on account
of an allowance formerly
made him in lieu of
Mutarafa collected
by Government in his
estate.

5. The six items

- 1. Maranant expenses from 1st May
1856 to 30 April 1860 — 60,698-9-7
- 2. Water cfs. — 77,133-0-0
- 3. Government Commission — 22,693-14-5
- 4. Bazaar Establishment — 8462-1-7
- 5. Interest on Peshkash — 10,109-8-11
- 5. Maranant Expenditure —
to 30 April 1856 — 30,200-11-7

objected to by the Zamindar,
and which are noted
in the margin, are dis-
cussed by the Board
in paras 9 to 31 of the
Proceedings under review.

6. The first
(60,698-9-7) was origi-
nally entered on account
of expenditure connected
"with the great system
of irrigation from the
"annuit". The principle
adopted by the Board
was

Boards Progs. para 9, 10.

was that the Zamindar
should pay for such works
as were "intimately and
directly advantageous" to
his estate: and not for
those which were executed
as part of the ancient
scheme, and from which
he could gain no advan-
tage. The Collector

* Vide p. 10 of Mr. Parry's letter
of 26 June 1861 No 68.

accordingly obtained a
statement from the Dis-
trict Engineer, (not
however forwarded)
from which ~~it~~

it would appear that
works to the amount of
Rupees 10,427-12-5 would
come under the latter
category as not imme-
diately advantageous
to the Estate - leaving
Rupees 50,270-12-2 to
be

be charged to the Zamindar.
This course the
Board apparently
advocate, but they
^{raise} ~~start~~ another ^{question} ~~point~~,
viz: whether the Zamindar
is not entitled
to compensation for
lands occupied by
works forming part of
the general scheme of
Ancient irrigation, but
not solely benefitting
his property. The
Zamindar objects to
the whole charge, because
the works are beneficial
to villages other than
his own.

7. The second (Rs.
77,133) represents "half
of

13th Pro p 11415

" of the whole increase of
" revenue in the irrigated
" villages / exclusive of
" Miam and Agrabaram
" lands / in the interval
" from Farla 1261 to Farla
" 1268." In their former
Proceedings recorded in
G.O. 3. April last, 1924,
para 7, the Board had
concurred with the
Collector that the whole
increase should not be
taken as water-~~rep~~. It
might fairly be assumed,
they thought, that some
part of the increase was
owing to the spread of
cultivation independent
of the supply of water:
but an equal division
of the increase between
the

Regulation

the Zamindar and the
Government, would cer-
tainly be a liberal com-
promise to the former.
Now, however, the Board
see reason to doubt whether
the proportion fixed by the
Collector of one-half of the
general increase is fair
to the Zamindar, consi-
dering that he has to bear
the cost of the new works
to so large an extent. If
he is in future to pay water
cess at the same rate at
which the ryots have hi-
therto paid direct to Govern-
ment, he will, they think,
get very little additional
profit in return for the out-
lay with which he is to be
debited and in such cases
they would recommend either
a

a remission of a portion of this item, or a smaller charge in the preceding item for cost of works.

8 The Board have called upon the Collector to report on what system the Zamindar will hereafter be charged for water.

The Zamindar's objection to this item is that it is not entered in the original accounts as "water-cess" but merely as "land revenue": when the adjustment accounts were made out the increased collections were then entered as water tax.

The

particular

of 1850-51

9. The proper course seems to be for the Govt. to construct the works, and for the Zamindar to pay for the water. The latter cannot fairly be charged for the works, and also for the water, which they contribute to his lands. Under this view of the case the first sum of Rs. 50,270-12-2 should not be admitted as a charge on the State; and this arrangement will obviate any further doubt about the propriety of taking the second item of Rs. 77,133 as water cess. It will also render unnecessary the consideration of compensation for lands occupied by works not wholly beneficial to the Zamindar's property. The question of rate

rate of water - cases must
be settled after the receipt
of the collector's report, called
for in para 15 of the
Board's Proceedings under
review.

10. The third (No. 22693-14-5) No. Pro. p. 16-
is made up of two items
of (1) 21,657-7-5 Govt.
Commission at $1\frac{1}{2}$ per
cent for managing the
estate while it was attached
to the Krishna District and
(2) 1036-7-0 Govt. Commission
realized subsequent to the
transfer of the estate to the
Gorakhpur District, but
prior to its restoration
to the Lamiindar. The
claim of Govt. to the first
mentioned sum was
abandoned by para 5 B.O.
3d April 1861 No. 724. That
for the second rests on
precisely the same ground,
and should therefore be
treated in the same way.

No. Pro. p. 17-19. 11. The fourth (No. 22693-17-5)
for "Huzur demands" was
calculated by the Krishna
Collector at the rate actually
incurred during the time
the estates were under
management. The Lamiin-
dar objects to pay it be-
cause it was not re-
-tained solely on account
of his estate. The Board
very properly observe that
charges connected with
estates under attachment
cannot apply to an estate
which had been bought
by Govt. outright, and
with reference to the large
sum of No. 36733 which
had been already admitted
by the Lamiindar as "a-
-rises of the Establish-
-ment for the Parganas"
they express a doubt as
whether that further charge
is equitable. Thinking
it possible, however, that
the

Memorandum

I would omit these 2 words.
The real argument is that
the No. 36733 admitted by the
Zamindar is a sufficient
-ment charge for management
- Although Govt. after purchasing
the estate gave it back,
they had a right to stipulate
for the expenses of management
while the estate was in
their hands, the same as
if of Govt. been under
attachment.

Y.M.

the former sum had reference solely to the Saly and village charges, and the latter to additional charges incurred at Husur in consequence of the acquisition of the State by Govt, in which case it might be fair to debit them to the Lamindar, as the Govt commission for management had not been taken, they resolved to obtain fuller explanation from the collector.

12. ~~The Govt will not if the Lamindar is reasonable on other points, meet this claim.~~

13. The fifth (Ch. 10/109-8-11) on account of "interest" is recommended, under the peculiar circumstances of the case, to be foregone. It is not very clear

I don't think that this should be insisted. It gives the question a wrong aspect as that of a bargain without a claim of right. M

139. Pro. p 20-29-

Amoyan ru

clear what the exact position of the case is. The Lamindar, ever so faintly relinquished all his outstanding claims on the Govt on condition of Govt remitting a certain balance, in which this item of interest was included. If it now becomes his right to press those claims upon the Govt, there seems no reason why he should be freed from the charge of interest. This item of interest is further declared to have been written off to profit and loss in 1855. This point will be noticed below in passing orders on the Lamindar's claim to former balances.

143. Mixed up with this

item is another of Rs =
= Rs 16,750-13-4, which
has been admitted by the
Laminadar, but which,
according to the Board's
reasoning, (and correctly
it seems) should be
struck out of the debits,
unless it is included in
the gross receipts on the
credit side. It is not
known, apparently, whether
it is so included. The
amount in question is made
up of sums collected in
Sulis 1261 and 1263 on
account of arrears of rent
due to the Laminadar prior
to the sale of the estate, and
which were deducted from
the arrear of Roshewah from
= Rs 16. On the credit side
of the abstract in para 43 of the
Proceedings under review two sums are
entirely new collections of arrears.

+ para 28

The sum now under consideration may
be contained in one of these. The
Board consider it unnecessary to make further
inquiry about this item. The Laminadar
admitted it without a question: & it should be so settled.

Bds. Pro. p. 30-31.-

Shri B. S. B.

1874. The death (Rs 20200-11-7)
"Marant expenditure to
"30th April 1856" is object-
= ed to by the Laminadar
= merely because no de-
= tails have been fur-
= nished him to enable
him to ascertain whether
the repairs charge for
were actually made for
the improvement of the
revenue (and) cultivation
in his estate; he certainly
should have had an op-
= portunity of examining the
details of the several
works: Para 7 of the Lamin-
= dar's report explains that
this charge is too great by
the sum of Rs 7511-8-10, in-
= advertently entered as
spent, while in reality
works to that amount had
been estimated for, but
never executed. This
reduces the item to
Rupiah

30,200-11-7
 7,511-8-10
 22,689-2-9

Handwritten notes at top of page 6

Refers 22689-2-9, & also
 the collector and the Board
 unite in observing, moderate
 as representing the ex-
 penditure over its large
 an extent of land during
 five years from 1261
 1265.
 115. *Chiefly speaking*
 already observed, the La-
 mindar should have the
 details, if available. The
 Govt however, concurs with
 the Board and collector that
 the charge is a very mo-
 derate one; and is
 advisable to settle the whole
 matter at once, if possible,
 the Laminar will proba-
 bly be content to allow
 the modified sum pro-
 posed: the more so,
 as he has in other respects,
 been liberally treated.

*It is better to
 hurry over a business
 rather than to have it
 place over close under
 any obligation to have
 it.*

Board's order: paras 32-33.

proceed to notice the La-
 mindar's claim to an allow-
 ance on account of extingui-
 tion of Prothia stated
 by the collector (para 134
 his report) to amount
 annually to Rs 976-13-0.
 The Board considers the
 claim well founded &
 propose at once to allow
 the Laminar credit for
 the sum mentioned in
 (Rs 976-2-0 for 1261
 1270 inclusive) at the
 same time calling for
 information regarding
 a discrepancy in the
 amount as compared with
 that mentioned in the order
 of Govt originally sanction-
 ing the allowance.
 What the Laminar is finally
 sanctioned, they think
 should in future be de-
 ducted from the Prothia
 once for all. In their
 view

view the Govt. concurs.

17. Paras 34-38 (inclusive) of these Pro: relate to a request of the Zamindar to be permitted to realize the balances outstanding against the Ryots of the estates at the time of their transfer to Govt. and which were relinquished to Govt. on condition of a certain remission of Peshkush balances which had since been cancelled by the restoration of his estate. The Board think that the Govt. have no power to withhold their consent, or that it is judiciously needed: & they are further of opinion that the Zamindar is equitably entitled to the above credit for such further amount over & above the Rs. 1906-15-0 already collected on account of arrears due by Ryots, as can be proved to have been recoverable at the time. The collector reports that no amount is owing the arrears outstanding against the Ryots prior to the sale of the estates at now forthcoming. He is unable therefore to test the

para 16 of Mr. Currie's letter
26th June 1858

of funds

the correctness of a Memorandum produced by the Zamindar's Vakil, exhibiting Rs. 12,294-6-0 as arrears for the Faslis 1254-1260. The Board propose further close enquiry into the matter.

18. The Government do not concur in the proposal of the Board to make good the arrears referred to; and which amount, according to the calculation in the tabular statement in para 43 to 52, 123/89, up to the same time they cannot permit the ryots to be harassed about these obsolete claims and will therefore be prepared to forego the arrears formerly remitted viz Rs. 40,531-14-11 provided the Zamindar holds to the agreement executed by him on 8th November 1853. Referring moreover to para 22 supra the Governor in Council will give up the items of "Muzur Establishment" and interest therein alluded to viz Rs. 8462-1-7 and Total 18571-10-6 Rs. 10,009-8-11 on the same terms.

The

2019

The items alluded to in paras 40-41 and 42 of the Board's Proceedings have all been admitted by the Zamindar and do not call for remark.

20

The sum total of the debit side of the abstract in para 43 of these Proceedings is 13,23,649-12-7

Deducting from this sum the following items in terms of this order viz

Para 9 ————— 50,270-12-2

~~Para 11-12~~ ————— 8,462-1-7

Para 18 ————— 1,05,31-12-11

10,109-8-11

109,374-5-7

109,374-5-7

12,14,275-7-0

there remains a sum of

being deducted from the total on the credit side or

15,75,757-0-0

leaves a balance in favor of the Zamindar of

3,61,481-9-0

Deduct the sum already mentioned for payment by G.O.

of April last Rs. 724

220,258-14-0

and the balance or Rupees

1,41,222-11-0

represents the sum now actually payable to the Zamindar.

21

21

The Board will take early measures for adjusting this balance in the manner pointed out in this order.

22

The Zamindar will observe that four out of the six items objected to by him have been cancelled, and that out of the remaining two has been reduced. Compensation for allotment also has been allowed to him and the arrears due to Government at the time of the sale of the estate have been remitted.

cc. M

I would put this case hypothetically - that is to say it might be mentioned that the Govt are prepared to make these concessions or modifications of the Government on his part - renounced further claims against the Govt & against the estate for old arrears & thus allows the whole matter to be settled

W M

W M I am sure but I would even make a concession and positively if it could legally be done probably the Zamindar from taking proceedings against the Govt for arrears & the due to him M

I D S

22. The Zamindar will observe that 4 out of the six items objected to by him two have been unconditionally cancelled

while the remission of
two others, together with
the arrears due to Govt
at the time of the sale
of the Estate will be
conceded, if he, on his
part, renounces fur-
ther claims against
the Govt and against
the ryots for old arrears.
Of the remaining two,
one is retained and
the other, in its reduced
form, is ~~to be further~~
considered.

Compensation for shoturpha
has also been allowed
to the Zemindar
egw

considered moderate and
such as the Zemindar ought
to expect to. But any details
of the expenditure which
may be forthcoming
are to be furnished to
him.

W. Jones to Mr. B. J. J. J.
3 - Acct Genl.
3 - Civil Paymaster

143/724

492/724

24 Aug 72 ✓
5-7-11 ✓

16-4-15 ✓

25/8/76

27.2.78
1-9-18

20-12-22 1/2/74 ✓

³
Relating to the balance
due to the Zamindars of
Nedadarole.

Revenue 1862 Deft.
Pro: of Govt for March

Rs. 638.

Pro: of the Madras Govt.
Dy 22^d March/62.

4,576
31

Rs. 374 + 375

Passing orders on
Board's Proceedings sub-
mitting further informa-
tion relative to the balance
still due to the Zamindars
of Nedadarole.

Master