M.R.O. 14—18,000—27-6-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. ~~1005~~ 1460 Press ~~Mis.~~

591.592

Dated 28-6-1865.

Not to be folded or roughly handled

Misc

of the remarks of Government, that much importance is attached to a speedy and satisfactory settlement of these old arrears, and that it is, therefore, necessary that prompt and immediate inquiries should be made, and that the Reports called for should be submitted without delay.

18. The special attention of the Collectors of Cuddapah and Bellary is drawn to the remarks of Government in paragraph 49, respecting the unsatisfactory manner in which the Taluk and village accounts are kept in these Districts. They will be requested to state what measures they have adopted to remedy this state of things, and with what effect. The Board desire to have one or two of the Accounts objected to, with similar proper Accounts, as revised by order of the Collector, sent to them for their examination. The Board consider it very necessary that examples should be made of some of the Officers, both village and Taluk, who are remiss in performing their duties, and the Revenue Inspectors should be directed to bring promptly to notice any cases of carelessness or disobedience of orders which may come to their knowledge in the examination of the village accounts in their respective ranges. The Board request Collectors generally to adopt this course, and also to examine the Taluk and Huzoor accounts, and to state in their Annual Reports in how many cases of gross negligence punishments were inflicted, and with what success. They are requested also to notice the subject of the General Account Department in their future Annual Reports in more detail than heretofore. Very little attention appears to be paid by the Collectors to this very important branch of their offices.

19. With reference to the concluding paragraph, the Board observe that the sums received for land redeemed and sold in fee simple were not included in the revenue receipts of the year, in order to admit of a comparison between the Board's Returns and those of the Accountant General. The necessity of maintaining a strict agreement between these two sets of Accounts having been insisted upon by Government, it was thought proper to exclude the receipts in question from the revenues of the year; but the sums realized have not been altogther lost slight of; and they were shown distinctly in enclosure No. 26 which accompanied the Board's Report, and in the concluding paragraph of the Report itself. The Board believe that this course is sufficient for purposes of information, and they submit that any alteration in the mode of exhibiting these receipts will render the comparison of the Board's Returns with those of the Accountant General difficult and inconvenient.

(A true Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

(True Copy.)

Acting First Assistant.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.

Copy to all Collectors.

Exd. R. H. Lee.

Dated 15th June 1865.
Received 22d —

To All Collectors, &c.

PROCEEDINGS OF THE BOARD OF REVENUE,

MISCELLANEOUS CIRCULAR, No. LXVI.

Submitting information on certain points noticed by Government in their review of the Board's Report on the Settlement and Collection of the Revenues of the Madras Presidency for Fasli 1273, and circulating the Proceedings of Government for the information and guidance of Collectors.

Board No. 3,239.

Read 18th July 1865.

and for this purpose Collectors should be specially careful that no delay is permitted to occur in the payment of Coodivarum.

12. The attention of the Collector of Madura has already been pointedly drawn* to the subject of paragraph 37, and a large portion of the Peishcush balance has since been collected. There still remained, on the 30th April last, a balance of Rupees 60,000, the whole of which if not realized before the end of May should be specially accounted for by the Collector in his Demand, Collection, and Balance Statement for the latter month.

* Board's Proceedings, dated 11th January, 1865, No. 146, paragraph 9.

13. In regard to the Ryotwar balances in Madras and North Arcot, the Board observe that they have been considerably reduced by subsequent collections, and on the 30th April last, the balance in Madras amounted to Rupees 44,778 only, and that in North Arcot to Rupees 28,525. These balances are still very large, considering that ten months have elapsed since the close of the Fasli to which they relate, and the Collectors concerned are requested to lose no time in adopting proper measures for the speedy collection of the arrears. They will report specially on any balances remaining after the 30th of the current month, June. In future, the demand of each year should be realized within it as desired by Government in paragraph 38. Special facilities for doing so are afforded by the provisions of Madras Act II of 1864.

14. The claim of the Abkarry Renter of the Madras District, referred to in paragraph 39, has been finally disposed of by the Board, and the Collector has been requested to make a definite offer to the renter.

15. The attention of the Collector of Coimbatore is drawn to the remarks of Government in paragraph 40 in regard to the collection of the revenue on the Neilgherry hills, and the Board trust he will be able to show much more favorable results in regard to the revenue of the current year.

16. In these paragraphs Government remark upon the irrecoverable arrears recommended by the Board for remission. Out of Rupees 1,14,725-10-0 recommended to be remitted, sanction is granted for writing off Rupees 57,501-11-6 only, and in regard to the remainder (with the exception of Rupees 6,151-5-3 the Shrotriem arrears of Nellore for the remission of which sanction has already been accorded by Government)* further information is desired.

Paragraphs 42 to 45.

* Government Order, dated 21st March 1865, No. 622.

The Collectors of Madras, Godavery and Kistna, to which Districts the sums disallowed by Government appertain, are requested without delay to submit the information required, to enable the Board to renew their application if necessary at an early date. Deducting the amounts disallowed, the remaining arrears sanctioned for the Godavery and Madras Districts, which should now be written off, are as noted in the margin. The whole arrears of the Kistna District have been disallowed. The Shrotriem arrears of Nellore, sanctioned in Government Order, dated 21st March 1865, having been already written off, the remaining arrears (Rupees 3,406-11-11) should be written off under the present sanction. For the remaining Districts, the particulars of the amount sanctioned will be found in Statement No. 20, which accompanied the Board's Report, and these sums should be written off in the Demand, Collection, and Balance Statement for June. If the amount now sanctioned for remission is not written off in the Statement sent from any District it will be returned for revision.

	Rs.	A.	P.
Godavery	1,168	9	10
Madras	15,974	11	1

17. With reference to paragraph 46, the Board observe that the only Districts in which there are no arrears up to Fasli 1270 are Vizagapatam and Malabar; but in all others there are arrears extending in some cases to very remote periods. In regard to these arrears the Board request the Collectors to institute special inquiries, and to submit separate Reports stating precisely how much is recoverable and how much is irrecoverable. The mere classifying of the arrears as irrecoverable is not sufficient to enable the Board to apply for sanction. Full particulars should be furnished as to the nature of the arrears, and the circumstances under which their prompt realization was suspended. The Board trust that Collectors will not fail to observe from the tenor

MISCELLANEOUS CIRCULAR, No. LXVI.

Board No. 3,239.

No. 591. PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th June 1865.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Forwarding, with the usual explanatory statements, the Board's Report on the Settlement and Collection of the revenues of this Presidency for Fusly 1273. (Here enter 24th Feb. 1865, No. 1,133.)

ORDER THEREON, 12th May 1865, No. 1,005.

1. In their Proceedings above recorded, the Board of Revenue report on the settlement and collections of the revenues of this Presidency for the Fusly year 1273 (A. D. 1863-64.)

2. The season was not, on the whole, favorable for agricultural operations, yet the actual *receipts* of the year amounted to £6,307,843, or £114,372 more than the receipts of the preceding year, which were only £6,193,471.

3. The charges of the year were £549,443, or £118,805 less than those of the previous year.

4. The net income of Fusly 1273 was thus £233,178 larger than that of Fusly 1272, notwithstanding, as already stated, the less favorable character of the season.

5. The Board have, as usual, explained fully the variations under the several heads, and the statements which accompany their Report shew the particulars clearly. The Government will, therefore, only allude briefly to such parts of the Board's Proceedings as require special notice.

6. TALOOKS AND VILLAGES.—The number of Talooks was increased during the year by one, by the sub-division of the Nursapatam Talook in Vizagapatam. There was an increase of 187 in the number of villages, owing chiefly to some Khond hamlets in Ganjam being brought on the roll, and to rented villages in Nellore being converted into Ryotwary.

7. PUTTAHS.—Notwithstanding an increase in the number of Puttahs, owing to several villages having been brought under Ryotwar settlement for the first time, and to the greater extent of land under cultivation, there was a decrease in the number of renewed Puttahs, which amounted to 6,18,621 against 7,26,609 in the previous year. The proportion of unrenewed Puttahs was 71 per cent. in the year under report; while it did not exceed 66 per cent. in any of the previous years. This is satisfactory, as shewing generally that there is greater permanency in Ryotwary estates than is usually supposed. The measures which the Board are adopting, to provide a better description of Paper for the Puttahs, and to avoid the entry of sundry items in them, will tend to reduce the number of Puttahs renewed each year to a minimum. The Board have properly rejected the proposal of the Collector of Madras to levy a fee for every new Puttah. The Government look to the Board to carry out fully their instructions of May 1864, regarding the settlement of large Talooks. The Government do not quite understand what the Board mean by "mere purposes of settlement;" but they cannot acquiesce in any

arrangement which may tend to leave the annual settlement entirely to Tahsildars. As the revenue system is simplified and the agricultural community become more wealthy and better educated, the business of the settlement will be lightened; but the Collector is not to divest himself of the duty in the manner the Board seem to contemplate.

8. SEASON.—The season was not, on the whole, a favorable one; for though the early rains were generally abundant the north-east monsoon was scanty and partial. The dry crops yielded a fair return; while the wet crops suffered from the insufficiency of the later rains. In the Districts of Nellore, North Arcot, Cuddapah, and Bellary, the season was bad. The Districts of South Arcot, Tanjore, Trichinopoly, Madura, and Tinnevelly suffered from the unseasonableness of the rains. The District of Tanjore also suffered severely from a gale in October 1863. In the Kistna, the season was favorable for dry, and the reverse for wet crops dependent on the rain-fall. In the remaining Districts, the year was tolerably good.

9. The state of the irrigation works in Tanjore, alluded to in paragraph 7 of the Board's Proceedings, has received the consideration of Government in the Public Works Department, and the subject requires no notice here.

Order, dated 7th March 1865, No. 625.
Do. do. 20th ,, ,, ,, 778.

10. SANITARY CONDITION.—The sanitary condition of the Presidency was bad. Cholera and Small-pox prevailed more or less in every District, and with great virulence in Kurnool and Tanjore. Fever and diarrhœa proved very fatal in Wynad, and in the tracts bordering the hill ranges of Malabar. The loss of cattle from disease, and from want of pasture, was very large in the Godavery, Cuddapah, and Coimbatore Districts.

11. In paragraph 10 of their Proceedings the Board give a table shewing the result of the Vaccine operations in each District. The total number of persons vaccinated during the year was 1,95,461, and in 19,750 cases the operation was unsuccessful. The accuracy of the Returns is still questioned, and some of the Collectors attribute this result to the insufficiency of the Vaccine establishment, and the want of a competent itinerating Inspector to control it. The establishment has lately been re-organized and placed under a Superintendent General, with a Deputy Superintendent for each Circle, consisting generally of two Districts. In future, the Board need not report specially on the operation of the Vaccine Department, though of course the greater or less prevalence of small-pox will be noticed in their general remarks on the sanitary condition of the Presidency.

12. PRICES.—Prices generally continued high, and the rise above those of Fusly 1272 was between 4 and 6 per cent. Compared with the average of the previous ten years, the increase amounted to between 28 and 36 per cent. on the different description of grain. Wages have of course risen, though not in exactly the same ratio; and although, as the Board remark, the great rise in prices must press on the poorer classes, and especially on those with small fixed incomes there can be no doubt of the great and increasing prosperity of the people generally. The greater extent of emigration to Ceylon is only proof, that the wages have risen to a greater height there than in this Presidency, and the laborer naturally carries his labor to the best market. The proximity of Ceylon and the similarity of its climate, &c., add to the inducements which high wages and facility of departure and return afford.

13. RYOTS' HOLDINGS.—The area of land comprised in the Ryots' Puttahs (excluding Malabar and South Canara) was Acres 1,69,89,686, assessed at Rupees 3,21,30,950, and exceeded the similar area in Fusly 1272 by Acres 5,41,594, assessed at Rupees 7,57,971.

14. The area on which revenue was actually paid was Acres 1,64,61,419, bearing an assessment of Rupees 3,12,10,592, the increase in area being 2,64,489 acres, while the revenue was lower by Rupees 4,53,534, in comparison with the previous year. This decrease of revenue is, however, only apparent, being mainly attributable to the exclusion from the accounts of the past year, of fixed remissions which in previous years appeared as part of the assessment though they were never collected. The statement appended to paragraph 22 of the Board's Report shews that in Fusly 1272, the amount thus included in the assessment but subsequently remitted was Rupees 9,73,297, while the similar item in Fusly 1273 was only Rupees 9,029. Other causes also contributed to this result, such as the assignment of lands in lieu of money payments to native religious institutions, reductions of assessment, &c.

15. SETTLEMENT.—The actual Ryotwary Settlement of Fusly 1273 amounted to Rupees 3,55,70,543, or Rupees 5,38,143 more than that of Fusly 1272, as shewn below:—

	Fusly 1272.	Fusly 1273.
	Rs.	Rs.
Holdings, *minus* waste remitted	3,16,64,124	3,12,10,593
Second crop assessment	6,70,809	6,66,391
Additional assessment	8,85,967	10,08,882
Revenue of South Canara and Malabar ...	33,17,422	31,67,314
Sundry items	11,16,816	11,90,376
Total...	3,76,55,138	3,72,43,556
Deduct remissions...	26,22,736	16,73,013
Net Settlement...	3,50,32,402	3,55,70,543

16. REMISSIONS.—The remissions granted during the year amounted to Rupees 16,73,013, of which, however, Rupees 7,33,903 were on account of the pay of village servants and payments to owners of Shrotriems. The large decrease (Rupees 9,64,268) in "Fixed remissions" is owing to those being now struck out of the public accounts.

17. In paragraphs 16 to 18 of their Report, the Board remark on the remissions granted for waste. The total extent of land left waste, free of assessment, was 5,23,267, assessed at Rupees 9,20,358, being an increase of 2,77,132 Acres, and Rupees 2,70,276 over the previous year. The greater portion of the remission was owing to the exceptionally bad season in Tinnevelly. As the Board observe it is not usual to grant remission on dry land; but in such an adverse season the concession was both necessary and proper. The Government presume that the Collector had the Board's sanction to the measure, as the amount involved was large.

18. The remissions in North Arcot, Madras, Nellore, Cuddapah, Bellary, and Madura were also high, as was to be expected from the character of the season.

19. Regarding the Nunjah remission in Madras, the Government have passed Orders separately with reference to the Board's Proceedings, dated 10th ultimo. The statement that land must be left fallow after a crop of Varagu is contradicted by the experience of South Arcot and other Districts.

20. The observations made by the Board in paragraph 18, on the course followed by the Collector of South Arcot in charging for Nunjah land left waste from actual want of water, are correct. The gain of the Ryot on the rest of his holding, or his general circumstances, have nothing to do with his claim to remission for failure of irrigation. The assessment on wet lands necessarily presupposes the supply of water, and if this fails the assessment cannot justly be

demanded. Mr. Reade will be allowed an apportunity of explaining his course of procedure.

21. The Board's remark, that Mr. Reade appears to have confounded the Rule relating to *kavi* with that prescribed for the land left waste, shews that they are under the impression that Shavi remissions are to be regulated by the general gain and circumstances of the Ryots. But such is not the case. The general Rule on this subject is laid down in the Orders of 18th June 1859, No. 806, paragraph 11, and 10th March 1860, No. 364, paragraphs 2 and 3. It is that "loss of Nunjah crops, either by deficiency or by excess of water, viz., either in the form of Shavi, or of crops flooded, will be regarded as fair ground for remission, when the damage has occurred clearly from natural causes, and not through any act or neglect of the Ryots or Mirassidars," the remission being granted by a general per-centage according to the character of the season, except in cases where the individual loss is of sufficient importance to be made matter of separate inquiry.

22. Additional Assessment.—Under the head Additional Assessment there is an increase of Rupees 49,182 in the Godavery, and 26,286 in the Kistna, owing, it is presumed, to the anicuts.

23. Sundry items.—The head "Sundry Items" shews an increase of Rupees 73,561, of which Rupees 54,759 are the result of the operations of the Inám Commission.

Peishcush, or permanently settled estates.
Jódi of Shrotriem and Inám villages.
Rented villages.
Ryotwar.
Amani, or division of produce.
Miscellaneous items.
Forest Revenue.

24. Total Land Revenue.—The entire land revenue of the Presidency inclusive of the items noted in the margin, amounted to Rupees 4,34,21,217 against Rupees 4,28,61,785, the corresponding revenue of Fusly 1272, the increase being Rupees 5,59,432.

25. Cotton and Indigo cultivation.—The extent of Cotton cultivation in Fusly 1272 shewed a large increase; the cultivation in Fusly 1273 was still larger, the area having been 17,66,312 Acres against 13,00,234 in the previous year. The high prices and great demand of the year have of course caused the extension of cultivation. The extent of Indigo cultivation was less by 39,466 Acres, owing to the fall in the price in consequence of the deterioration of the quality of the dye in recent years. The Government wish to have fuller information on this point, as the alleged deterioration of quality is a serious matter.

26. Sundry sources of revenue.—The revenue from sundry sources amounted to Rupees 1,93,11,296* against Rupees 1,81,70,786 in Fusly 1272. There was an increase under every head except that of Income Tax. The actual decrease in the latter, caused by the reduction of the rate from 4 to 3 per cent., amounted to Rupees 4,21,508; but owing to the receipts of the year for the first time including the revenue of the Presidency town, viz., Rupees 1,58,469, the decrease in comparison with last year is only Rupees 1,50,395. The increase under each of the other heads is shewn below.

* Abkarry	40,55,536	
Income Tax	10,66,866	
Moturpha	3,773	
Salt	94,78,845	
Sea Customs ...	20,53,607	
Land do. ...	2,53,583	
Stamps	23,99,686	

	Rs
Abkarry	3,99,185
Salt	2,84,856
Sea Customs	1,84,483
Land do	44,451
Stamps	3,74,541

27. The increase under "Abkarry" is owing in some measure to greater competition for the farms in the Provinces, and the shops in the town of Madras; but chiefly to the returns of some of the Districts comprising receipts in Military Cantonments for the entire year, whereas the accounts of Fusly 1272 embraced only the collections of two months.

28. Salt.—The steady increase in the sales of Salt is highly satisfactory. The quantity sold in the year for Home and Inland consumption amounted to 63,94,257 Indian Maunds, or 30,760 tons more than the similar sales of Fusly 1269, when the price was only Rupees, 1-2-0 per Maund. The gross revenue of the year amounted to Rupees 94,78,842, and the charges (including purchase of Salt) to Rupees 10,03,884, the net proceeds being thus Rupees 84,74,958.

29. The progressive improvement of the Salt revenue is best shewn by the following table exhibiting the results of the past ten years:—

Fuslies.	Price per Indian Maund.	Total Sales.	Gross Revenue.	Charges.	Net.
	Rs. A. P.	In. Mds.	Rs.	Rs.	Rs.
1263	1 0 0	51,63,541	46,67,316	9,72,822	36,94,494
1264		59,67,923	50,28,908	9,61,867	40,67,041
1265		65,65,853	53,99,547	8,71,805	45,27,742
1266		60,40,712	53,95,023	7,07,299	46,87,724
1267		61,48,483	57,00,578	10,80,075	46,20,503
1268		67,20,843	59,02,874	9,92,029	49,10,845
1269	1 0 0 1 2 0 1 2 0	68,10,424	65,53,937	9,62,880	55,91,057
1270	1 6 0 1 8 0	68,79,613	72,89,662	17,29,184	55,60,478
1271	1 8 0	64,32,713	85,82,545	11,30,760	74,51,785
1272*		66,18,030	91,93,989	11,74,404	80,19,359
1273		68,58,430	94,78,842	10,03,884	84,74,958

* North Canara transferred to Bombay.

30. This satisfactory result can only be attributed to the prosperous condition of the people, the extension of Railways, and improvement of the means of communication, and the more efficient organization of the Salt Department, which combined have counterbalanced the great increase in the price of Salt. The quantity of Salt conveyed inland by the Madras Railway alone in Fusly 1273 amounted to 44,000 tons, or 7,925 tons more than the quantity carried in Fusly 1272.

31. The wastage of Salt in the year under report is explained in paragraph 44 of the Board's Proceedings. The rate is still high in some Districts, and every effort must be used by the Deputy Collectors to reduce it. Sanction is granted for writing off the wastage of Fusly 1273, amounting to Indian Maunds 182,413 and 24 Seers.

32. The charges of the Salt Department amounted to Rupees 10,03,884, of which Rupees 2,07,655 were expenses of collection, and 7,96,225 the cost of providing the article. There was a decrease of Rupees 1,70,746 in the latter item, owing to the smaller quantity manufactured in the year. The expenses of collection were also lower by Rupees 20,940.

33. The charges for the provision of Salt amounted to Rupees 7,96,225 on Indian Maunds 49,80,601, the quantity manufactured during the year, or 16 per cent. The similar expenditure in the previous Fusly amounted to Rupees 9,46,023 on Indian Maunds 67,91,192, or 14 per cent. The rates of payment to the manufacturers have been raised of late years; but still the increase in the cost of Salt in some Districts is very large, and needs explanation. For instance in the Godavery District the quantity manufactured was Indian Maunds 1,56,481, and the total charges amounted to Rupees 33,639, whereas in Fusly 1272 the expenditure did not exceed 29,673, though the quantity manufactured, viz., Indian Maunds 3,51,873, was nearly three times as great.

34. CUSTOMS.—The increase under customs was the result chiefly of larger importations of twist, yarn, piece-goods, metals and woollens into Madras, and of a brisker trade between Tinnevelly and Travancore.

35. STAMPS.—The increase under Stamp Revenue is owing to the requirements of the law being better understood and enforced, and to the extension of the jurisdiction of District Moonsiffs to the disposal of small causes. The increase in this branch of revenue under the new law has been very great, the receipts being now thrice as large as in 1859.

36. DEMAND, COLLECTION AND BALANCE OF CURRENT REVENUE.—The entire demand under all heads amounted to Rupees 6,27,32,509 of which Rupees 5,95,67,925, or 95 per cent. were collected within the Fusly. The balance left at the close of the Fusly, exclusive of the sum of Rupees 2,240 remitted, was Rupees 31,62,344. The greater portion of this sum, viz., Rupees 25,54,727, was collected by October 1864, and the balance on the last day of that month was Rupees 6,07,617, or less than one per cent. of the entire demand. This result is, on the whole, satisfactory.

	Rs.
Land Revenue	...4,34,21,215
Sundry sources	...1,93,11,294
Total...	6,27,32,509

37. The payment of revenue in the Zemindaries of the District of Madura were very backward. The Board will instruct the Collector to take effectual steps for the punctual realization of the Government dues.

38. The Ryotwary balances are large in Madras and North Arcot. The backwardness of the collections in these Districts was also noticed in the Proceedings of Government, dated 6th May 1864, No. 785. The Collector should be instructed to take timely measures for realizing the demand, and not to wait till the end of the year.

39. The claim of the Abkarry Contractor of the Madras District for a reduction of rent, alluded to in paragraph 53, should be disposed of without further delay. The balance of Rupees 28,375 against the Contractor is large, and must depreciate the sufficiency of the security.

40. The collection of revenue in the Neilgherry Talook, though better than in previous years, is, as observed by the Board, not altogether satisfactory. The Collector must enforce the law in all cases of recusancy.

41. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The demand on account of arrears of former years amounted to Rupees 37,49,271 at the commencement of the Fusly. The collections during the year amounted to Rupees 31,04,984, and the remissions to Rupees 1,87,620, and the balance at the close of the Fusly was Rupees 4,56,667. This was reduced by subsequent collections to Rupees 4,11,594 on the last day of October 1864.

42. The sum of irrecoverable arrears which the Board propose to write off the accounts is Rupees 1,14,725-10-0. Of this the balance appertaining to the Madras District, viz., Rupees 37,759-11-1, is very large. The two items noted in the margin require further scrutiny by the Board.

	Rs.
Amount, the collection of which was suspended for various reasons, &c....	... 9,350
Miscellaneous items.	...12,435
	21,785

43. The reasons for which the collection was suspended in the case of the first item, and the Fuslies to which the balance appertains should have been explained. The greater portion of the second item is stated to consist of arrears of quit-rent and ground-rent on lands within the town of Madras of more than six years' standing, and therefore legally irrecoverable.

44. There is nothing before Government to shew what retarded the collection of these arrears before the period prescribed by law had expired. In this case also, a Memorandum shewing the particulars of the "Miscellaneous items" and the years to which they belong, should have been furnished. The Collectors of the Godavery and Kistna Districts should be called upon to submit similar explanation regarding the irrecoverable balances of those Districts. Sanction has already been granted for the remission of the Shrotriem balances in Nellore in paragraph 7 of the Proceedings, dated 21st March 1865, No. 622. Deducting these items, sanction is granted for writing off the accounts the sum of Rupees 57,504-11-6 as irrecoverable.

	Rs.	A.	P.	Rs.	A.	P.
Recommended by the Board to be written off				1,14,725	10	0
Disallowed pending further explanation :—						
Madras...	21,785	0	0			
Godavery	16,433	0	8			
Kistna	12,851	8	7			
Already sanctioned.	6,151	5	3			
				57,220	14	6
				57,504	11	6

45. Sanction for the remaining sum of Rupees 57,220-14-6 will be suspended until the Collectors have satisfied the Board as to their being really irrecoverable. The Government are quite prepared to write off irrecoverable arrears; but they must be satisfied that proper inquiries have been made before pronouncing them irrecoverable, that they have not become irrecoverable by culpable neglect on the part of the Revenue Officers; otherwise application for permission to clear the accounts of balances will become a mere form.

46. The Government are much dissatisfied at learning that the Board's repeated injunctions for the prompt scrutiny into and realization of arrears have not been attended to. Unless, however, they submit the names of the Officers who thus disregard their instructions, the Government cannot effectively uphold their authority. The Board will now call upon each Collector for a special report on the arrears of his District up to Fusly 1270. As the total amount of these arrears is only Rupees 62,000, this requirement cannot cause much trouble.

47. AGGREGATE REVENUE, CURRENT AND ARREARS AND CHARGES.—The aggregate revenue of the Presidency under all heads, including current and arrears, amounted to Rupees 6,30,78,437, or Rupees 11,43,726 in excess of the similar receipts for Fusly 1272. The entire charges of the year amounted to Rupees 54,94,433, or nearly 9 per cent. on the collections exclusive of the stoppages (Rupees 4,05,530) made by *ex-officio* Assessors of the Income Tax. The similar per-centage in Fusly 1272 was nearly 11. The decrease is owing to a special cause, viz., the large payments made in the previous year to the Zemindar of Nidadavole, and the widow of the late Rajah of Tanjore, on account of the mesne profits of the estates restored to them.

48. The management of the estates of Palcondah and Hoonjoram by Messrs. Arbuthnot & Co., explained in paragraphs 68 to 70 of the Report, is satisfactory.

49. The Government regret to learn that in the Districts of Cuddapah and Bellary the accounts, Talook and village, are kept in such an unsatisfactory manner. The measures adopted by the Board are good so far as they go; but nothing is said of any punishment having been inflicted for the gross disobedience of Orders reported. The Collectors of these Districts should be directed at once to remedy this state of affairs, and be informed that it is to them that Government look to enforce obedience to their Orders. The Board should also make closer inquiries in other Districts without delay.

50. The sums received for land redeemed and sold in fee simple during the year are shewn in the margin. These items should be included in the Revenue receipts of the year, of which they clearly form a part, although they are separately credited to the head "Public Debt."

For waste lands sold under the new Rules	16,951
For proprietary right in the escheats of Malabar	1,49,144
For lands sold in freehold for buildings, &c....	10,681
Total...	1,76,776

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

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1. Resolved that the foregoing Proceedings be circulated to Collectors for information and guidance with reference to the Board's Report to Government on the Settlement of Fusly 1273 already circulated.

2. In regard to the remark made by Government at the conclusion of paragraph 7 of the Order that they do not quite understand what the Board intended by the allusion to the "mere purposes of Settlement," the Board would explain that they alluded to the fact that under the present simplified system of accounts and improved Revenue arrangements, the work of settlement had become very much lighter than it was, and that very little was now left for the Collector to do in connection with it, except to inquire into and dispose of a few questions of disputed or doubtful claims for remission. The principles or rules, however, by which remissions are to be regulated being all decided and clearly laid down, their application in practice becomes an easy matter in the majority of cases, and but few, therefore, come specially before the Collector for orders; and in ordinary years, the investigation into such claims is neither difficult nor likely to be protracted. The Board had no intention of pointing to any arrangement which would leave the Annual Settlement to be made entirely by Tahsildars; but they wished to shew that the Settlement work would not of itself detain a Collector for so long a period in a Talook as it formerly used to do.

3. With reference to paragraph 11, Collectors are requested to discontinue making any special mention in their future Reports of the operations of the Vaccine Department, though the absence or prevalance of Small-pox will as usual be noticed by them in their Reports in connection with the sanitary condition of their Districts.

4. Adverting to paragraph 17 of the Government Order, remarking on the subject of the large remission granted on dry lands left waste in Tinnevelly, the Board observe that the adverse character of the season fully satisfied them of the necessity of the remission, though the Collector did not obtain their previous sanction, as he might well have done in consideration of the large sum involved.

5. As to the remissions for fallow lands, alluded to in paragraph 19, the Board request the attention of Mr. Fane to their remarks in paragraph 17 of their Report to Government already circulated to Collectors. These remissions should be carefully scrutinized every year, and should be altogether discontinued when the assessment has been revised.

6. In regard to the course followed in South Arcot in charging for Nunjah land left waste from want of water, the attention of Mr. Reade is drawn to the remarks of Government in paragraph 20, and to the Board's observations in paragraph 18 of their Report, and he is requested to explain his course of procedure if he has any thing to add to what he had already stated in his Settlement Report. The presumption that any deviation from the Rules for granting remissions for lands left waste from want of water is discretionary is altogether unfounded. Paragraph 5 of the Government Order, dated 10th March 1860, does not give the Collectors any such discretion.

Paragraph 20.

7. With reference to the remarks of Government in paragraph 21 of the Order, the Board observe that in stating that Mr. Reade had confounded the Rule for granting remission for Nunjah Shavy with the Rule applicable to the case of Nunjah waste, they referred to his having granted partial remission only, and to his opinion that he had a discretionary power to decide the amount of remission; and had Mr. Reade been dealing with cases of Nunjah Shavy, such procedure and opinion as to those points would have been perfectly correct, though hisi nquiry into the general gain and circumstances of individuals was incorrect. The Board, however, are of opinion that the existing Rules for granting Shavy remissions are not sufficiently clear, and they propose to address Government on the subject shortly.

8. The Collectors of the Godavery and Kistna Districts are requested to state whether the increase in the additional assessment in those Districts, amounting to Rupees 49,182 and Rupees 26,286 respectively, alluded to in paragraph 22, is owing, as presumed, to the anicuts. The explanation of these variations should have been furnished in the Collectors' Settlement Reports.

Paragraph 22.

9. In regard to the alleged deterioration of the quality of Indigo in late years, referred to in paragraph 36 of the Board's Report, and in paragraph 25 of the Government Order, the Board requested Collectors to ascertain and report to what causes it may be attributed, and to suggest any remedial measures which may be practicable for the improvement of the quality of the article.

10. The attention of the Collectors of Salt Districts is drawn to paragraph 31, and they will impress upon their Deputies the necessity of reducing the wastage to a minimum. The sanctioned quantity of wastage, amounting to Indian Maunds

1,82,413 and 24 Seers, will be written off by the Collectors in their Accounts Current for June next. The distribution of this quantity among the several Districts is shewn in Column 4 of Enclosure A of Statement No. 13, which accompanied the Board's Settlement Report to Government, copies of which have already been circulated to Collectors.

11. In paragraph 33, the Government allude to the large increase in the cost of Salt in some Districts, and require explanation. As already stated in paragraph 46 of the Board's Report, the increase occurs in the Godavery, Kistna, Tinnevelly, and South Canara Districts. The case of South Canara is exceptional, and the increase in that District has already been accounted for. In Kistna and Tinnevelly, there has been an increase in the Salt manufactured and brought to store, of Indian Maunds 3,25,565 and 2,36,277 respectively, and this circumstance satisfactorily accounts for an increase of charges in those Districts. In Godavery, however, there has been an increase in the charges of Rupees 3,966 notwithstanding a decline in the manufacture, amounting to Indian Maunds 1,95,392, and though the Collector has failed to furnish any explanation, the Board believe that it is owing to a large portion of the Salt manufactured in Fusly 1272 having been paid for to the manufacturers in Fusly 1273. It is certainly highly desirable that the entire charges of each year should come into the accounts of that year, and for this purpose Collectors should be specially careful that no delay is permitted to occur in the payment of Coodivarum.

12. The attention of the Collector of Madura has already been pointedly drawn* to the subject of paragraph 37, and a large portion of the Peishkush balance has since been collected. There still remained, on the 30th April last, a balance of Rupees 60,000, the whole of which if not realized before the end of May should be specially accounted for by the Collector in his Demand, Collection, and Balance Statement for the latter month.

* Board's Proceedings, dated 11th January 1865, No. 146, paragraph 9.

13. In regard to the Ryotwar balances in Madras and North Arcot, the Board observe that they have been considerably reduced by subsequent collections, and on the 30th April last, the balance in Madras amounted to Rupees 44,778 only, and that in North Arcot to Rupees 28,525. These balances are still very large, considering that ten months have elapsed since the close of the Fusly to which they relate, and the Collectors concerned are requested to lose no time in adopting proper measures for the speedy collection of the arrears. They will report specially on any balances remaining after the 30th of the current month, June. In future, the demand of each year should be realized within it as desired by Government in paragraph 38. Special facilities for doing so are afforded by the provisions of Madras Act II. of 1864.

14. The claim of the Abkarry Renter of the Madras District, referred to in paragraph 39, has been finally disposed of by the Board, and the Collector has been requested to make a definite offer to the renter.

15. The attention of the Collector of Coimbatore is drawn to the remarks of Government in paragraph 40 in regard to the collection of the revenue on the Neilgherry hills, and the Board trust he will be able to shew much more favorable results in regard to the revenue of the current year.

16. In these paragraphs Government remark upon the irrecoverable arrears recommended by the Board* for remission. Out of Rupees 1,14,725-10-0 recommended to be remitted sanction is granted for writting off Rupees 57,504-11-6 only, and in regard to the remainder (with the exception of Rupees 6,151-5-3 the Shrotriem arrears of Nellore, for the remission of which sanction has already been accorded by Government)*, further information is desired. The Collectors of Madras, Godavery and Kistna, to which Districts the sums disallowed by Government appertain, are requested, without delay to submit the information required, to enable the Board to renew their application if necessary at an early date. Deducting the amounts disallowed, the remaining arrears sanctioned for the Godavery and Madras Districts, which should now be written off, are as noted in the margin. The whole arrears of the Kistna District have been disallowed. The Shrotriem arrears of Nellore, sanctioned in Government Order, dated 21st March 1865, having been already written off, the remaining arrears (Rupees 3,406-11-11) should be written off under the present sanction. For the remaining Districts, the particulars of the amount sanctioned will be found in Statement No. 20, which accompanied the Board's Report, and these sums should be written off in the Demand, Collection, and Balance Statement for June. If the amount now sanctioned for remission is not written off in the Statement sent from any District it will be returned for revision.

Paragraphs 42 to 45.

* Government Order, dated 21st March 1865, No. 622.

	Rs.	A.	P.
Godavery	1,153	9	10
Madras...	15,974	11	1

17. With reference to paragraph 46, the Board observe that the only Districts in which there are no arrears up to Fusly 1270, are Vizagapatam and Malabar; but in all others there are arrears extending in some cases to very remote periods. In regard to these arrears the Board request the Collectors to institute special inquiries, and to submit separate Reports stating precisely how much is recoverable and how much is irrecoverable. The mere classifying of the arrears as irrecoverable is not sufficient to enable the Board to apply for sanction. Full particulars should be furnished as to the nature of the arrears, and the circumstances under which their prompt realization was suspended. The Board trust that Collectors will not fail to observe from the tenor of the remarks of Government, that much importance is

attached to a speedy and satisfactory settlement of these old arrears, and that it is, therefore, necessary that prompt and immediate inquiries should be made, and that the Reports called for should be submitted without delay.

18. The special attention of the Collectors of Cuddapah and Bellary is drawn to the remarks of Government in paragraph 49, respecting the unsatisfactory manner in which the Talook and village accounts are kept in these Districts. They will be requested to state what measures they have adopted to remedy this state of things, and with what effect. The Board desire to have one or two of the Accounts objected to, with similar proper Accounts, as revised by order of the Collector, sent to them for their examination. The Board consider it very necessary that examples should be made of some of the Officers, both village and Talook, who are remiss in performing their duties, and the Revenue Inspectors should be directed to bring promptly to notice any cases of carelessness or disobedience of orders which may come to their knowledge in the examination of the village accounts in their respective ranges. The Board request Collectors generally to adopt this course, and also to examine the Talook and Hoozoor accounts, and to state in their Annual Reports in how many cases of gross negligence punishments were inflicted, and with what success. They are requested also to notice the subject of the General Account Department in their future Annual Reports in more detail than heretofore. Very little attention appears to be paid by the Collectors to this very important branch of their offices.

19. With reference to the concluding paragraph, the Board observe that the sums received for land redeemed and sold in fee simple were not included in the revenue receipts of the year, in order to admit of a comparison between the Board's Returns and those of the Accountant General. The necessity of maintaining a strict agreement between these two sets of Accounts having been insisted upon by Government, it was thought proper to exclude the receipts in question from the revenues of the year; but the sums realized have not been altogether lost sight of; and they were shewn distinctly in Enclosure No. 26 which accompanied the Board's Report, and in the concluding paragraph of the Report itself. The Board believe that this course is sufficient for purposes of information, and they submit that any alteration in the mode of exhibiting these receipts will render the comparison of the Board's Returns with those of the Accountant General difficult and inconvenient.

No. 592. ORDER THEREON, 28th June 1865, No. 1,460.

Land Revenue.

The receipts from sales of land under the Rules and from redemption of assessment must be included with the revenues of the year in future Reports, but the amount can be entered separately at foot of the Statements, &c., and the total struck both exclusive and inclusive of this item.

(Signed) W. HUDLESTON,
Acting Secretary to Government.

28-1460. 4

The Receipts from sales of Land under the rules & from redemption of assessment must be included with the revenues of the year in future Reports but the amount can be entered separately at foot of the Statements &c and the total struck both exclusive and inclusive of this item.

28th June 1865.

14 Fd Bd Proc. 28 June
Copy to Acct Genl

Proc. No. 238-40
12-5-65

R 208-209
14-3-65

28 April 65 No. 3 in No. 35-2.

No. 591-592.