M.R.O. 1—89,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue—DEPARTMENT.

G.O. No. 506, Press ~~Mis.~~

502. 503

Dated 26th February 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 26th February 1869.

No. 502. Read the following Proceedings of the Board of Revenue, dated 9th February 1869, No. 867:—

Read Proceedings of the Madras Government, dated 22nd December 1868, No. 3,200, Revenue Department.

1. RESOLVED that the foregoing Proceedings be communicated to all Collectors and the Superintendent of Stamps for their information.

2. The particular attention of the Collectors of Tinnevelly and Kistna is drawn to the remarks of Government, in paragraph 9 of their Order, and they are requested in future to be careful in the classification of the several items.

3. With reference to paragraph 24 of the Government Order, Collectors are requested to write off from their accounts for February 1869, Indian Maunds 171,053-19-0 as particularized in the margin. The attention of the Collectors of South Arcot, Madras, Kistna, and Godavery is specially drawn to the large wastage of Salt in their districts in Fusly 1276.

	IND. MDS.	
Ganjam	21,733	31
Vizagapatam	3,004	10
Godavery	15,636	0
Kistna	13,002	10
Nellore	5,036	23
Madras	25,486	20
South Arcot	54,558	30
Do. Supplied to French Govt.	2,702	35
Tanjore	2,253	4
Madura	6,584	0
Tinnevelly	9,342	0
South Canara	11,563	16
Malabar	150	0
Total ...	171,053	19

4. The Collectors of Bellary and Madura are requested to bear in mind the remarks of Government, in paragraph 28 of the Government Order, regarding the outstanding balances under the head of Abkarry.

5. In regard to the observations of Government in the concluding part of paragraph 29, with respect to the unsatisfactory state of the collections on the Neilgherries from European landholders, the Board beg to state that they have already, in their Proceedings, 2nd February 1869, No. 683, submitted to Government the information called for in paragraph 21 of the Proceedings of Government, dated 25th September 1867, No. 2,244.

	RS.	A.	P.
Ganjam	372	0	11
Vizagapatam	6,417	0	1
Godavery	16,896	6	5
Kistna	4,514	11	3
Nellore	14,462	2	9
Cuddapah	3,845	11	1
Bellary	24,503	15	8
Kurnool	2,880	0	9
North Arcot	19,553	7	9
South Arcot	6,986	0	4
Tanjore	2,617	7	3
Trichinopoly	679	15	6
Madura	359	10	0
Tinnevelly...	1,369	12	8
Coimbatore	1,133	1	5
Salem	7,635	9	8
Malabar	1,432	11	10
Total ...	1,15,659	13	4

6. The Collectors of the districts noted in the margin are directed to strike off from their accounts for February 1869, the sum of Rs. 1,15,659-13-4, as detailed in the margin, being the amount of irrecoverable balance sanctioned by Government to be written off.

7. The unadjusted balances of the Tinnevelly District, referred to in paragraph 31 of the Proceedings of Government, include a sum of Rupees 4,651, being the arrears from Fusly 1252 to 1260, sanctioned to be written off in the Order of Government, dated 23rd August 1866, No. 2,197, and communicated to the Collector in the Board's Proceedings, dated 31st October 1866, No. 7,880.

Proceedings of the Madras Government, Revenue Department, 26th February 1869.

The Collector should not have retained in the accounts these balances so long as they have been once ordered to be expunged from them. He is now requested to strike off this sum at once.

8. In regard to the inquiry in paragraph 33, the Board observe that Government wells are those which were originally entered in the Survey Accounts. These wells, though not the property of Government, are so classified according to the usual custom. The Collectors will be now requested to remove this unnecessary distinction.

No. 503. ORDER THEREON, 26th February 1869, No. 506.

Land Revenue. Ordered to be recorded.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

Erd. G. A. Turton.

2

Copy sent to England
Ry. Dept. Madras Proc. 1869
Land Revenue

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated February, 26th.

Read.

Ans.

G. O., 20th February 1869, No. 500.

FEBRUARY.

Nos. 502-503.

Settlement and collection of the Revenues of the Madras Presidency.—Board's Proceedings on Revenue G. O., reviewing the report for Fusly 1276, recorded.

No. 867.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th February 1869.

Read the following Proceedings of the Madras Government, dated 22nd December 1868, No. 3,200, Revenue Department:—

No. 383. Read the following Proceedings of the Board of Revenue.

Submitting Annual Report on the Settlement and Collections of Revenue of the Madras Presidency for Fusly 1276. } (Here enter 10th July 1868, No. 5,069.)

No. 384. ORDER THEREON, 22nd December 1868, No. 3,200.

Land Revenue.

IN these Proceedings the Board of Revenue report on the Settlement and Collections of the revenues of the Presidency in Fusly 1276 (A. D. 1866-67). The usual explanatory Statements for the year are submitted, accompanied by six quinquennial statistical returns.

2. The gross receipts of the year amounted to Rupees 655,33,357, which is the highest revenue yet realised in any one year. The increase of Rupees 35,03,279 over the gross receipts of Fusly 1275 is the result partly of a large decrease in the remissions granted in Fusly 1276, and partly of a considerable increase in the Abkarry and Salt revenues, and of the levy of the new License-tax. The charges of the year amounted to Rupees 59,11,279, showing a net decrease of Rupees 3,21,107 below the charges of Fusly 1275. The net revenue was thus Rupees 596,22,078 against Rupees 557,97,692 in Fusly 1275.

	Rs.
Fusly 1271	610,31,862
,, 1272	619,34,711
,, 1273	630,78,437
,, 1274	627,67,191
,, 1275	620,30,078

3. SEASON.—The season was, on the whole, unfavorable for agricultural operations, although a much better year than the previous one. The rain-fall in the northern and southern districts was abundant, but not altogether seasonable. The inland districts, however, were suffering considerable distress at the beginning of the year. The previous south-west monsoon had been a failure, and drought was experienced everywhere. Water was scarce even for domestic purposes, and agricultural operations were suspended. Employment was, however, provided for the able-bodied poor, and relief-houses established for those unable to work, until the setting in of the north-east monsoon in the middle of October enabled the ryots to resume their agricultural avocations. This monsoon was copious in all districts except parts of Tanjore and Madura. The crops secured in the North were unusually heavy, but the south-west monsoon, on which the western coast districts are dependent, commenced late, and the early showers were scanty.

4. SANITARY CONDITION.—The usual epidemics—namely, cholera, small-pox, and fever,—prevailed to some extent in all the districts during the year. The character of the season and the scarcity of food and water at the commencement of the year had their usual injurious effects on the health of the people. The mortality, as given in the Death Returns, amounted to 22·35 per mille, ranging from thirty-six and thirty-four per mille in Ganjam and Bellary, to fourteen and fifteen per mille in Tinnevelly and Coimbatore.

5. The deaths among cattle were numerous, murrain having prevailed to a certain extent. The cattle in Trichinopoly and Salem Districts are, however, said to have been singularly healthy.

6. PRICES.—The high prices of grain which had ruled during the latter portion of the previous year, rose even higher during the first half of the year under report, and the average prices of the year were higher than the averages of 1865-66. The increase ranged from fourteen to thirty-one per cent. in most grains, but there was a decrease in the price of Cumboo of eleven per cent. The increase in Bellary in the price of second sort paddy was 82 Rupees per garce.

7. RYOTS' HOLDINGS.—The extent of the land retained in their puttahs by the ryots for the Fusly in the eighteen districts, (South Canara being excluded,) was acres 185,14,593, assessed

at Rupees 335,56,515, against acres 182,43,639, assessed at Rupees 337,57,269 in Fusly 1275. The increase in the extent occurred wholly in dry lands, as there was a falling off in the quantity of wet lands retained in the puttahs. The net result was an increase of 2,70,954 acres as shown in the margin. There was, however, a decrease of Rupees 2,00,754 in the assessment payable on these lands. The decrease under wet land, both in extent and assessment, was the result of the adverse character of the season in several districts. The figures in regard to dry lands, showing as they do a large increase in the extent occupied, against a decrease in the assessment, appear at first sight anomalous. The Board explain that there was a large increase of Rupees 4,26,735 in the gross assessment spread over several districts, but that this was counterbalanced by the large decrease of Rupees 4,25,805 in the district of Godavery. Of this sum, however, it is explained that nearly three lacs of Rupees was a merely nominal decrease, being the assessment of unsurveyed lands in the bed of the Godavery, and of unsurveyed and unassessed villages and lands in that district, which has been this year transferred from the head "Ryotwar" to "Miscellaneous." In previous years the assessment paid for these lands had been credited to the gross assessment of the holdings, though their area had never been included in the gross area of the holdings. A portion of the decrease is, however, due to the adoption of the reduced rates of assessment under the new settlements in some districts. The increase in the extent of dry land occupied is owing to the large tracts of waste lands taken up. The Board point out that in the district of Coimbatore alone the increase in the occupied lands amounts to acres 1,08,642, bearing an assessment of Rupees 91,551.

	Acres
Increase under dry lands	2,77,653
Decrease under wet do.	6,693
Net increase ...	2,70,954

	Rs.
Dry lands	46,834
Wet do.	1,53,920
Total ...	2,00,754

8. Ryotwar Settlement.—The actual Ryotwar Settlement amounted to Rupees 348,34,117, against Rupees 340,45,388 in Fusly 1275, according to the table given in paragraph 27 of the Board's Report as shown below:—

	Fusly 1275. Rs.	Fusly 1276. Rs.
Holdings	337,57,267	335,56,515
Deduct waste remitted	10,60,245	5,47,164
Remainder...	326,97,022	330,09,351
Second crop assessment	5,38,959	5,01,524
Additional... do.	4,68,520	4,96,678
Water-tax	8,70,144	8,27,894
Revenue of South Canara...	13,76,296	13,79,731
	359,50,941	362,18,178
Deduct remissions	19,05,553	13,84,061
Remainder...	340,45,388	348,34,117

9. But the Board state the Ryotwar demand at Rupees 349,58,845 in paragraph 37, leaving the difference of Rupees 1,24,728 unexplained. The Government observe, however, from Statement No. 3, that it is owing to the addition to the Ryotwar demand proper of sundry items "improperly included" in that demand by the Collector of Tinnevelly, but excluded by the Board from the body of the Statement, as well as to the deduction of the Water-tax in the Kistna District, added to the Ryotwar demand in the Collectors' Statements, but transferred to Miscellaneous by the Board. The Board's figures will be adopted for comparison, but the Government trust that they will issue strict instructions to the Collectors to avoid errors in the classification of the several items in future.

	Rs.
Fusly 1276	349,58,845
,, 1275	341,76,420
	7,82,425

10. The increase of Rupees 7,82,425 in the Ryotwar Settlement, notwithstanding a decrease of Rupees 2,00,752 in the assessment of the holdings, is the result of the variations in the minor items as shown in the subjoined table:—

	Increase. Rs.	Decrease. Rs.
Holdings	.....	2,00,752
Decrease under waste remitted	5,13,081	.....
Second crop assessment	.....	34,435
Additional do.	28,158	.....
Water-tax...	.....	42,250
Revenue of South Canara...	3,435	.....
Decrease in remissions	5,21,492	.....
Difference in sundry items improperly included under Ryotwar in the Tinnevelly District	2,978	.....
Water-tax transferred to Miscellaneous...	.....	9,282
	10,69,144	2,86,719
Net...	7,82,425	

11. It would seem from this table that the net increase was the result of a large decrease in the remissions, and an increase under "additional assessment," and not of any extension in the breadth of cultivation as remarked by the Board in paragraph 40.

12. Remissions.—The remissions allowed this year were very moderate. The deductions on account of Road and Village Service Cesses in those districts in which they are included in the assessment, are shown under the general head of Remissions for purposes of account, and excluding these, as well as other items paid from the collections under certain stipulations, and the fixed remissions, the *bonâ fide* remissions of the year are shown in the margin. The large decrease is owing to the rules regulating remissions having been strictly enforced, except in the districts in which the failure of the rains rendered special relaxation necessary.

	Fusly 1275. Rs.	Fusly 1276. Rs.
Waste remissions	10,60,245	5,47,164
Occasional remissions allowed with reference to the season...	10,87,545	5,70,761

13. Peishcush.—The demand under this head amounted to Rupees 51,26,622 in Fusly 1276, against Rupees 51,33,242. The decrease of Rupees 6,620 is chiefly owing to the Vissannapettah Estate having come under the direct management of Government, and partly to the reduction of the Peishcush of the Muttyalpadu Estate, in consequence of the resumption of certain Russums.

14. Shrotriem and Inam Jodi.—There was an increase of Rupees 14,733 under Shrotriem and Inam Jodi, the result in the main of the additional quit-rent imposed by the Inam Commissioner on Inams enfranchised during the Fusly.

	Rs.
Fusly 1276	6,69,883
,, 1275	6,55,150
Increase...	14,733

15. Miscellaneous.—The demand under Land Revenue Miscellaneous, amounted to Rupees 33,53,676 against Rupees 31,71,206. The increase of Rupees 1,82,471 is owing chiefly to the transfer to this head of the rents of unassessed lands in the bed of the Godavery referred to above, but partly also to a large extent of land having been cultivated after the close of the settlement, and to certain Russums in the Nellore District having been, for the first time, credited to "Land Revenue Miscellaneous."

16. Land Revenue Demand.—The total Land Revenue Demand was Rupees 441,09,627, or Rupees 9,73,009 more than that of Fusly 1275.

	Fusly 1275. ACRES.	Fusly 1276. ACRES.
Sugar-cane	41,143	36,788
Cotton	13,95,697	13,16,944
Indigo	1,51,542	1,06,518

17. SPECIAL PRODUCTS.—The cultivation of the special products, Sugar-cane, Cotton, and Indigo, shows a decrease under all heads, the result partly of the dullness of the market, and partly of the failure of seasonable rains.

18. SUNDRY SOURCES.—The demand on account of Sundry Sources of revenue is shown in the subjoined table:—

Items.	Fusly 1275.	Fusly 1276.	Difference.
	RS.	RS.	RS.
Abkarry	40,91,764	54,61,340	+ 13,69,576
Income-tax	67,339	1,753	— 65,586
License-tax	.....	2,56,290	+ 2,56,290
Salt	102,85,487	115,87,979	+ 13,02,492
Sea Customs	19,45,425	20,68,505	+ 1,23,080
Land Customs	1,23,979	1,25,830	+ 1,851
Stamps	31,49,219	30,56,643	— 92,576

19. ABKARRY.—The increase under Abkarry is, as usual, owing to the greater competition for the farms in several districts.

20. INCOME AND LICENSE TAXES.—The variations under Income and License Taxes need no special explanation. The former was in operation for only one month in the Fusly, and the latter was introduced from 1st May 1867.

	RS.
Average of the last five years	82,51,075
Fusly 1275	102,85,487
Fusly 1276	115,87,979

21. SALT.—The Salt revenue shows an increase of upwards of thirteen lacs over the proceeds of Fusly 1275, and of Rs. 33,36,904 over the average revenue of the last five years. This large increase has occurred notwithstanding an enhancement of the tax, and must be viewed as highly satisfactory. The total sales of the year, however, amounted to only 74,58,492 Indian Maunds, against 81,11,617 Indian Maunds in the previous year, as the sales for export were reduced from Indian Maunds 13,69,142 in Fusly 1275 to Indian Maunds 3,83,370 in the Fusly under report. The sales for consumption in the country show an increase of Indian Maunds 3,63,847. This improvement must be ascribed to the extension of the railways, and the more efficient administration of the department.

	Fusly 1275. I. MDS.	Fusly 1276. I. MDS.
Home consumption	33,35,631	34,11,149
Inland do.	33,38,403	35,81,818
Sold to French Government.	37,341	79,155
	67,11,275	70,75,122

22. The charges of the Salt Department in the Fusly amounted to Rupees 14,14,280, against Rupees 16,11,160 in Fusly 1275. A large portion of the decrease is owing to a much smaller quantity of salt having been purchased for South Canara, in consequence of a large stock of the previous year's salt remaining on hand. There was a large decrease in the charges of this department in the Madras District also, in consequence of the salt being obtained chiefly from those pans where the rates paid to the manufacturers are low.

	RS.
Fusly 1276	101,70,053
Fusly 1275	86,77,539
Average of five years	82,51,075

23. The net Salt revenue of the year amounted to Rupees 101,70,053, showing an increase of Rupees 14,92,514 above the net revenue of Fusly 1275, and of Rupees 19,18,978 above the average net revenue of the previous five years.

South Arcot	10·37 per cent.
Madras	7·78 do.
Kistna	6·85 do.
Godavery	5·46 do.

24. The wastage of salt in the districts noted in the margin, and especially in South Arcot, was large. The attention of the Collectors should be directed to the matter. The Acting Collector of Vizagapatam states in his report that the wastage "has come down remarkably from 10½ to 2½ per cent.," owing chiefly to a warning given to all Superintendents "that if "the per-centage of wastage should exceed five per cent. in any Cotaur during the year, the "Superintendent of that division would be removed from his appointment, unless, of course, he "showed good cause for the contrary." Sanction is granted for writing off the wastage of Fusly 1276, amounting to Indian Maunds 171,053-19-0.

25. SEA AND LAND CUSTOMS.—The increase under Sea and Land Customs requires no particular explanation; it is the result of the increase of trade in certain articles.

26. STAMPS.—The decrease under Stamps is owing to the sales in Fusly 1275 having been unusually large, in consequence of the large number of documents requiring renewal within the period allowed by the Registration Act.

27. DEMAND, COLLECTION, AND BALANCE.—The total current demand on account of all sources of revenue amounted to Rupees 666,67,367. Of this the sum of Rupees 622,88,917, or a little more than 93 per cent. was collected within the Fusly, and the subsequent collections up to December 1867 amounted to Rs. 33,69,636, leaving the balance of Rupees 10,08,814, or a little more than 1½ per cent.

	RS.
Land Revenue	441,09,027
Sundry sources	225,58,340
	666,67,367

28. The Board have entered into a full explanation of the causes for the outstanding balance under each head of revenue, and there is little for Government to notice. They must, however, remark that the explanation accounting for the Abkarry balances in some of the districts cannot be deemed quite satisfactory. The balance in Bellary was large, and though one of the reasons assigned—namely, the absence of a demand for liquor during the famine months,—is deserving of consideration, the great competition at the bidding for the contracts ought not to influence the Collectors in recovering, by legal process, the rent of the farms. When the competitors see that no indulgence will be shown, they will be more careful in bidding for the farms, and any relaxation of the rules in favor of the renters must also be unjust to the unsuccessful and perhaps more substantial bidders. The Collector of Madura states that a considerable sum is likely to be irrecoverable, as the renters "are not men of substance." If the rules for the security to be lodged and the payment of the kists in time are enforced, so as not to allow the value of the security to be depreciated by the outstanding balances, the Government do not see how any material loss of revenue can occur on this account.

* DEMAND.

Ryotwar.	RS.	RS.
On lands held by Burghers and other Hill Tribes.	16,895	
Do., by Europeans and East Indians	7,756	
		24,651
Miscellaneous		4,256
Total		28,907
Collection up to September 1867		24,301
		4,606

Vide also Order, dated 9th March 1868, No 615.

	RS.	RS.
Demand		44,12,473
Collection	32,41,410	
Remissions	1,49,149	
Subsequent collections and remissions	2,02,517	
		35,96,106
Balance		8,16,367

29. The collection of the revenue* of the Neilgherry Talook is as unsatisfactory as ever, as in Fusly 1275 no portion of the revenue of lands held by Europeans was collected within Fusly 1276, and on the 30th September 1867 more than half the balance was still left unrealised. The Commissioner will be requested to give his special attention to this subject, with reference to the orders repeatedly issued by Government. The Board have not submitted to Government the information required on the subject in paragraph 21 of their Proceedings, dated 25th September 1867, No. 2,244.

30. *Demand, Collection, and Balance of arrears.*—The total demand on account of arrears for the whole Presidency amounted to Rupees 44,12,473 at the beginning of Fusly 1276, and the balance left uncollected at its close was Rupees 8,16,367, as shown in the margin. Of this amount the sum of Rupees 1,42,860

Order, dated 6th October 1868, No. 2,569.

is reported by the Board to be irrecoverable. Sanction has already been granted for writing off the accounts the sum of Rupees 27,200-7-5, the balance in Ganjam, the remission of which was authorised by the Order of Government, dated 9th April 1867, No. 823, and authority is now given for writing off the remainder Rupees 1,15,659-13-4.

31. The Fuslywar Statement of balances, appended to paragraph 87 of the Board's report, shows that there are several old items unadjusted in the Tinnevelly District. The Board should have explained the causes which retard the final settlement of these balances.

32. The extent to which the coercive process was used during the year is shown in the margin. The increase in the number of cases as compared with Fusly 1275 appears to be more the result of the larger revenue of Fusly 1276 than to any unnecessary recourse to law.

	Fusly 1275.	Fusly 1276.
Number of ryots against whom processes were issued	42,872	52,997
Revenue realised by actual sales	63,709	81,219

33. As to the quinquennial returns, most of the figures in Statements A. and B. must be viewed more as approximations than actuals, as many districts are still unsurveyed. At the same time a little more care in their preparation would render them very useful for the purpose of comparison. Statement C. shows that there are comparatively much fewer irrigation works out of repair than in 1861-62. It appears, however, that there are still 48,148 wells classed as *Government* wells, and the Board will be requested to explain the grounds of this classification.

34. Statement D. has been prepared with care. It gives a population of a little over 26½ millions (exclusive of the Town of Madras), the number of houses being a little under six millions. Since the census taken in 1862, there has been an increase of nearly two-and-a-half millions in the population, or about twenty per mille, per annum, which must be viewed as an indication of progressive prosperity. The Hindoos have increased in numbers during the five years by ten-and-a-half per cent., the Mahomedans by nine per cent., and the Christians by twelve per cent.

35. Statements E. and F. show that the number of ryots' holding from Government has increased by upwards of half a million, standing at upwards of two millions and a quarter against about a million and three-quarters in 1862. The number of ryots holding single puttahs paying less than Rupees 30 for their holdings has risen by about 35,000, whereas the number holding puttahs for land assessed at more than Rupees 30 has only increased by about 5,000. These results would seem to militate against the supposition that reductions of assessment would have the effect of amalgamating small holdings and creating a class of wealthy landholders. The decrease in agricultural stock is very unsatisfactory, when the large increase of cultivation which has taken place during the last five years is taken into account. The Board's special attention has, however, been called to this question in the Government Order under date the 23rd November 1868, No. 2,922.

36. In conclusion, the Government regret to notice the late date at which this report has been submitted. It relates to the transactions of the year ending 30th June 1867, but did not reach the Government until late in the month of July of the present year. The Government must require the Board to take effective measures to prevent such delay in future.

(True Extract.)

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

To the Board of Revenue.

Resolved that the foregoing Proceedings be communicated to all Collectors and the Superintendent of Stamps for their information.

2. The particular attention of the Collectors of Tinnevelly and Kistna is drawn to the remarks of Government in paragraph 9 of their Order, and they are requested in future to be careful in the classification of the several items.

	Ind.	Mds.
Ganjam	21,733	31
Vizagapatam	3,004	10
Godavery	15,636	0
Kistna	13,092	10
Nellore	5,036	23
Madras	25,486	20
South Arcot	54,558	30
Do. supplied to French Govt.	2,702	35
Tanjore	2,253	4
Madura	6,584	0
Tinnevelly	9,312	0
South Canara	11,563	16
Malabar	150	0
Total	171,053	19

3. With reference to paragraph 24 of the Government Order, Collectors are requested to write off from their accounts for February 1869 Indian Maunds 171,053-19-0 as particularised in the margin. The attention of the Collectors of South Arcot, Madras, Kistna, and Godavery is specially drawn to the large wastage of Salt in their districts in Fusly 1276.

4. The Collectors of Bellary and Madura are requested to bear in mind the remarks of Government in paragraph 28 of the Government Order, regarding the outstanding balances under the head of Abkarry.

5. In regard to the observations of Government in the concluding part of paragraph 29, with respect to the unsatisfactory state of the collections on the Neilgherries from European landholders, the Board beg to state that they have already, in their Proceedings, 2nd February 1869, No. 683, submitted to Government the information called for in paragraph 21 of the Proceedings of Government, dated 25th September 1867, No. 2,244.

	Rs.	A.	P.
Ganjam	372	0	11
Vizagapatam	6,417	0	1
Godavery	16,896	6	5
Kistna	4,514	11	3
Nellore	14,462	2	9
Cuddapah	3,815	11	1
Bellary	24,503	15	8
Karnool	2,880	0	9
North Arcot	19,553	7	9
South Arcot	6,986	0	4
Tanjore	2,617	7	3
Trichinopoly	679	15	6
Madura	359	10	0
Tinnevelly	1,369	12	8
Coimbatore	1,133	1	5
Salem	7,635	9	8
Malabar	1,432	11	10
Total	1,15,659	13	4

6. The Collectors of the districts noted in the margin are directed to strike off from their accounts for February 1869 the sum of Rupees 1,15,659-13-4, as detailed in the margin, being the amount of irrecoverable balance sanctioned by Government to be written off.

7. The unadjusted balances of the Tinnevelly District, referred to in paragraph 31 of the Proceedings of Government, include a sum of Rupees 4,651, being the arrears from Fusly 1252 to 1260 sanctioned to be written off in the Order of Government, dated 23rd August 1866, No. 2,197, and communicated to the Collector in the Board's Proceedings, dated 31st October 1866, No. 7,880. The Collector should not have retained in the accounts these balances so long as they have been once ordered to be expunged from them. He is now requested to strike off this sum at once.

8. In regard to the inquiry in paragraph 33, the Board observe that Government wells are those which were originally entered in the Survey Accounts. These wells, though not the property of Government, are so classified according to the usual custom. The Collectors will be now requested to remove this unnecessary distinction.

(A true Copy and Extract.)

R. A. Dalyell
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
,, All Collectors.
,, the Acting Superintendent of Stamps.

Exd. F. R. Bantleman.

Revenue 1869. Department.

No. 527.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors.

Dated 9th February 1869.
Received 18 Do
19

No. 867.

Settlement and collections of revenue of Madras Presidency for Fusly 1276.—Review by Government of Board's report on—, communicated to all Collectors and Superintendent of Stamps, with instructions to write off wastage in Salt and certain irrecoverable arrears. Government informed why certain wells are classed as Government wells.

H. 506.

RECORDED

26 Feb 1869

To Collrs Asst. Dpty Collrs Disposal Records