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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	236	Press MIA
Dated	20-2-	1883.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 18th January 1883, No. 128:—

Read—the following G.O., dated 22nd December 1883, No. 1483, Revenue:—

ABSTRACT.—Orders passed on Board's reviews of Statements of Demand, Collection, and Balance for October 1882 and collections for the same month in comparison with the previous year.

Read—the following letter from the Collector of South Arcot, to the Secretary to the Board of Revenue, dated 5th January 1883, No. 2:—

ABSTRACT.—Submitting explanation of the cause of the heavy arrears outstanding in this district.

Read—the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated 8th January 1883, No. 78:—

ABSTRACT.—With reference to Board's Proceedings, Nos. 3039 and 3088, dated 7th and 12th ultimo, submits his explanation as to the cause of the heavy arrears outstanding in the district.

Read—the following letter from the Collector of North Arcot, to the Secretary to the Board of Revenue, dated 11th January 1883, No. 11:—

ABSTRACT.—Requesting to withdraw the unfavorable remarks passed on the District of North Arcot regarding the collection of Land Revenue.

Read—the following letter from the Collector of the Godavari District, to the Secretary to the Board of Revenue, dated 11th January 1883.

ABSTRACT.—Explanatory memorandum showing the balance of Land Revenue shown in the Demand, Collection and Balance Statement for October 1882.

Resolution—dated 18th January 1883, No. 123.

Communicated to all Collectors for information and guidance. Their special attention is called to paragraphs 1 and 7 to 9 of the Government Order, and they are requested to see that there is no laxity in the punctual collection of the revenue in future.

2. Referring to paragraph 2 of the Government Order, the Board beg to submit copies of reports received from the Collectors of Nellore and South Arcot. The report from Nellore discloses a most unsatisfactory state of things, but everything that is possible is being done to remedy it, and the Acting Collector hopes before long to show a clean balance sheet. In their Proceedings, dated 11th January 1883, No. 78, the Board expressed their apprehension that the orders of the Secretary of State in his Despatch, dated 23rd February 1882, No. 10, embodied in Board's Proceedings, dated 25th May 1882, No. 1372, as regards remission of old arrears, had not been liberally carried out in this district, and they regret to find from the Collector's present letter that these apprehensions were not groundless. They again resolve to impress upon

the Collector the necessity for dealing liberally with the ryots in the matter of these long-standing arrears. The Collector of South Arcot attributes the delay in the collections in his district to high assessment (the average for dry lands being the highest in the Presidency, viz., Rs. 1-11-0), and to a succession of bad seasons. The Board do not consider that these causes are sufficient to account for the large balances which have been outstanding against the district. They note, however, that nearly the whole of the arrear is covered by processes.

3. As regards the balance in Coimbatore, the Collector has forwarded a memorandum of explanation with his Demand, Collection and Balance Statement for November 1882, copy of which is herewith submitted to Government. The Board have already pointed out to the Collector that the explanation is unsatisfactory and that the recoverable balance is still very large in the district.

Board's Proceedings, dated 23rd December 1882, Mis. No. 10188 (copy submitted).

4. The Collector of Godáviri reports, under date the 11th instant, in reply to Board's Proceedings, dated 7th December 1882, No. 3039, that of the land revenue balance of Rs. 2,67,718 outstanding at the end of October, Rs. 19,535 have already been sanctioned to be written off; that Rs. 22,696 have been recommended for remission in the Jamabandi Report for Fasli 1291 (1881-82); that a further sum of Rs. 2,404 has been found to be irrecoverable since the despatch of his Jamabandi Report; and that Rs. 40,668 have been collected during November and December. This leaves a balance of Rs. 1,82,415, of which Rs. 76,351 comprises the water-tax penalty imposed on the Zemindari of Nidadavól and Baharzalli estates and ordered to be remitted in G.O., dated 8th June 1882, No. 599, Revenue Department, and Rs. 40,609 are due by the Rajah of Pithápuram. The collection of the latter amount has been held in abeyance pending the settlement of disputes about the refund of water-rate. The Collector is requested to write off at once the penalty remitted in the case of the Nidadavól and Baharzalli estates. After deducting these sums, the balance comes to Rs. 65,455, for the recovery of which processes have been issued. As regards the balance in North Arcot, the Board beg to refer Government to paragraph 3 of their Proceedings, dated 11th January 1883, No. 71, reviewing the Demand, Collection and Balance Statements for November 1882. The Collector has also since furnished satisfactory explanation for the apparently large balance shown by the accounts.

5. As presumed by Government in paragraph 3, the Board's Proceedings, dated 23rd November 1882, No. 2880, should have been quoted. These Proceedings have been since received from the Press and submitted to Government.

6. The Collector of Vizagapatam is requested to furnish the explanation called for* as regards the falling off in the Abkári collections in his district.

* Board's Proceedings, dated 13th December 1882, No. 7219 (Routine Series).

Also remark in Comparative Statement of Collections for October 1882.

Board's Proceedings, dated 14th December 1882, No. 3102.

7. As regards the arrears outstanding under the head "Opium" in the Godáviri District, the Board beg to refer Government to paragraph 9 of their Proceedings, dated 11th January 1883, No. 71. The Collector of Coimbatore is requested to furnish, without delay, his reply to paragraph 3 of Board's Proceedings, dated 19th December 1882, No. 3164.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To all Collectors.

„ the Secretary to Government, Revenue Department, with copies of letters G.R., Nos. 118, 61, 170, and 258 of 1883, and 9946 of 1882, and of Board's Proceedings, 23rd December 1882, No. 10188, Miscellaneous.

READ—the following Proceedings of the Board of Revenue, dated 1st February 1883, No. 259 :—

Read—the following official memorandum from the Secretary to Government, Revenue Department, to the Secretary to the Board of Revenue, dated Fort St. George, 16th January 1883, No. 15 :—

The Board's Proceedings, dated 11th January 1883, No. 71, show that, on the 30th November last, the arrears of Land Revenue for previous faslis outstanding in the * district amounted to Rupees * *

	RS.
Nellore*	** 3 64,670
South Arcot	3,04,091
Coimbatore	3,69,507
Godáviri	2,06,346
North Arcot	2,15,200

exclusive of the arrears reported to be irrecoverable. The undersigned is directed to desire the Collector to send in a return in the annexed form, on the 1st

and 16th of each month, direct to this office, that the Government may watch the effect of their repeated orders enjoining greater punctuality in the collection of revenue. In the return to be submitted on the 1st proximo, the sum mentioned above will be shown in Column 1 as the balance of arrears outstanding. In future returns, Column 1 should show the sum entered in Column 3 less any amount which may have been ordered to be remitted as irrecoverable.

(Signed) P. P. HUTCHINS,
Acting Secy. to Govt., R.D.

To the Collector of Nellore.

„ „ of South Arcot.
„ „ of Coimbatore.
„ „ of Godáviri.
„ „ of North Arcot.

ENCLOSURE.

Balance of Arrears of previous Faslis.	Collected since last return.	Balance.	Recommended for Remission as irrecoverable.	Balance of Current Demand brought forward including Kists since accrued due.	Collected since last return.	Balance still due.

Resolution—dated 1st February 1883, No. 259.

With their Proceedings, dated 18th January 1883, No. 128, the Board submitted the explanations of the Collectors of the five districts referred to in the above order from Government. They consider that the special reports called for may be dispensed with in the case of Godáviri and North Arcot.

2. The arrears shown against the other districts were arrived at as follows:—

3. In Nellore, the balance shown by the Collector in the Demand, Collection, and Balance for November 1882 was Rs. 7,21,285. From this the Board deducted Rs. 2,10,011 recommended in the Jamabandi Report for Fasli 1290 (1880-81); Rs. 1,22,396 recommended in Board's Proceedings, dated 23rd November 1882, No. 2880, which was allowed to stand pending Collector's reply to Board's Proceedings, dated 11th January 1883, No. 78. They also deducted Rs. 27,208 shown as irrecoverable in the Jamabandi Report for Fasli 1291 (1881-82). This left the balance at the end of November at Rs. 3,64,670. In reviewing, however, the Demand, Collection, and Balance Statement for December, it was found that a portion of the amount recommended in the Jamabandi Report for Fasli 1290 has been collected, and that Rs. 1,89,812 only remain to be written off. It also appears from the Collector's letter disposed of in Board's Proceedings, dated 11th January 1883, above referred to, that Rs. 10,826, included in the amount recommended in the Collector's letter recorded in Board's Proceedings, dated 23rd November 1882, No. 2880, were again erroneously included in the Rs. 27,208 shown in the Jamabandi Report for Fasli 1291. Allowing for these corrections, the balance at the end of November should be taken at Rs. 3,95,695. For December, the balance at the end of the month excluding the three items referred to (viz., Rs. 1,89,812,

* 27,208—10,826=16,382 Rs. 1,22,396, and Rs. 16,382*) is Rs. 3,66,532.

4. In South Arcot, the balance shown in the Demand, Collection, and Balance for November was Rs. 5,95,526. From this was deducted Rs. 2,11,522 recommended in the Jamabandi Report for Fasli 1290 *minus* subsequent collections, Rs. 2,718, and the amount written off in November, Rs. 1,81,230. A further deduction of Rs. 2,63,861 was made with reference to paragraphs 3 and 5 of the Board's Proceedings, dated 23rd November 1882, No. 2880, and the recoverable balance was taken at Rs. 3,04,091. Adding to this Rs. 27,574, which is reported by the Collector to have been erroneously included in the amount recommended in the report for Fasli 1290, the balance should be taken at Rs. 3,31,665. For December, the balance excluding Rs. 2,63,861, above referred to, comes to Rs. 2,99,324.

5. In Coimbatore, the balance at the end of November according to the Collector's Demand, Collection, and Balance Statement was Rs. 7,99,994. From this the Board deducted Rs. 3,05,180 recommended in their Proceedings of 23rd November 1882, and Rs. 1,25,307 recommended by the Collector in his Jamabandi Report and took the recoverable balance at Rs. 3,69,507. Excluding the above sums, the recoverable balance at the end of December comes to Rs. 3,10,889.

6. The Collectors of Nellore, South Arcot, and Coimbatore are requested to adopt the figures as given above and to effect any corrections that may be rendered necessary in consequence of subsequent collections made out of the sums sanctioned or recommended to be written off.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

To the Collector of Nellore.

" " of South Arcot.
" " of Coimbatore.
" " of Godavari.
" " of North Arcot.

Read—the following Proceedings of the Board of Revenue, dated 2nd February 1883, No. 274:—

Read—the following papers:—

From the Collector of Anantapur,		dated 14th January 1883.	
"	" of "	12th	" "
"	" of Arcot, North,	13th	" "
"	" of "	9th	" "
"	" of Arcot, South,	11th	" "
"	" of Bellary,	16th	" "
"	" of Canara, South	15th	" "
"	" of Chingleput,	11th	" "
"	" of "	10th	" "
"	" of Coimbatore,	12th	" "
"	" of "	19th	" "
"	" of Cuddapah,	12th	" "
"	" of Ganjam,	11th	" "
"	" of "	15th	" "
"	" of Godavari,	15th	" "
"	" of Kistna,	15th	" "
"	" of Kurnool,	17th	" "
"	" of Madras,	12th	" "
"	" of "	15th	" "
"	" of "	11th	" "
"	" of Madras,	15th	" "
"	" of Malabar,	15th	" "
"	" of Nellore,	16th	" "
"	" of "	17th	" "
"	" of Nilgiris,	15th	" "
"	" of Salem,	16th	" "
"	" of Sea Customs,	9th	" "
"	Supt. of Stamps,	10th	" "
"	Collector of Tanjore,	15th	" "
"	" of Tinnevely,	15th	" "
"	" of Trichinopoly,	15th	" "
"	" of Vizagapatam,	17th	" "

Resolution—dated 2nd February 1883, No. 274.

Land Revenue.—In the Demand, Collection and Balance returns received for December, the arrear balance at the beginning of Fasli 1292 (1882-83) is given at Rs. 92,83,094. In North Arcot, the Collector reported in his letter disposed of in Board's Proceedings, dated 27th October 1882, Mis. No. 8282, that the arrear demand up to Fasli 1290 (1880-81) required to be raised to Rs. 1,87,404, with reference to the amounts shown in the village accounts. Allowing for this correction, which has not yet been carried out by the Collector, the correct balance will be Rs. 93,52,143. Deducting from this the collections and remissions up to the end of December—Rs. 41,96,517 and Rs. 5,41,173, respectively—the balance at the end of the month amounts to Rs. 46,14,453 as detailed below:—

	RS.
Fasli 1291 (1881-82)	14,97,384
" 1290 (1880-81)	9,22,599
" 1289 (1879-80)	9,27,871
" 1288 (1878-79)	6,45,481
Previous Faslis	6,21,118
Total	46,14,453

2. Of the above sum, Rs. 5,40,883 comprise arrears remaining to be written off, Rs. 11,43,559* were recommended for remission in Board's Proceedings, dated 23rd November 1882, No. 2880, and Rs. 3,88,991 are shown as irrecoverable in the Jamabandi Reports for Fasli 1291 (1881-82)

now under review. The net recoverable balance, therefore, amounts to Rs. 25,41,020, of which Rs. 14,97,331, or nearly fifteen lakhs, relate to Fasli 1291, which expired on the 30th June 1882, and Rs. 10,43,636 to previous years. The balance exceeds one lakh of rupees in the districts noted below:—

	RS.
Godáviri	1,81,823
Kistna	1,24,807
Nellore	3,66,532
Bellary	1,79,836
North Arcot	2,27,237
South Arcot	2,99,324
Tanjore	1,25,517
Madura	1,13,294
Coimbatore	3,10,889
Salem	1,35,423

3. The explanations of the Collectors of Godáviri, Nellore, North Arcot, South Arcot and Coimbatore, where the balances are large, have been submitted to Government with Board's Proceedings, dated 18th January 1883, No. 128. The Board regret to find that there has not been any improvement in the collections in Nellore, South Arcot and Coimbatore. In the first-named district, the Collector states that the collections, both arrear and current, have been retarded owing to the taluk and village officers having been called away to supervise and repair the damages caused by the late floods. The Collector of Coimbatore reports that of the arrears relating to Faslis up to 1290 (1880-81), Rs. 32,692 only are recoverable, and that out of the arrears of Fasli 1291 (1881-82) amounting to Rs. 1,49,647, he thinks that some portion of it will be found irrecoverable. He is requested to submit detailed proposals without delay for writing off the arrears which have been found to be irrecoverable since the date of his letter disposed of in Board's Proceedings, dated 23rd November 1882. The Board note that three of the Tahsildars have been fined for delay in collecting the arrears. The Collectors of Kistna and Bellary are requested to explain why the arrear collections in the month were so small, amounting to only Rs. 3,539 and Rs. 6,937, respectively. In Salem, the collections amounted to only Rs. 13,352, but the Collector explains that, of the balance due, Rs. 30,000 are outstanding against estates which have been taken under Government management, Rs. 23,000 against the Kadatúr Mitta, the sale of which has been sanctioned by the Board, and Rs. 3,500 against the Bágálúr Palayam, which is under attachment by order of a Civil Court and is managed by a receiver appointed by the District Court.

4. The current balance up to the end of December amounted to Rs. 25,32,576,

	Current Balance. RS.
Godáviri	3,61,586
Kistna	3,21,857
South Arcot	2,70,275
Coimbatore	2,20,203
Nellore	2,19,171
North Arcot	1,73,572
Tinnevely	1,41,290

or 27·3 per cent. of the estimated demand up to the month. The balance is large in the districts noted in the margin. In many cases, it amounts to more than a third of the demand. With the exception of Nellore, in which the short collections appear to be due to the effects of the late floods, the delay in the collections in the other districts is most unsatisfactory, and the Collectors concerned are called upon to see that the stringent orders of the Board and Government are no longer disregarded. There is room for improvement also in Ganjam, where the current balance (Rs. 1,09,631) is very nearly one-third of the demand. The collections are satisfactory in Kurnool and Tanjore.

5. *Abkári*.—Under *Abkári*, the arrear balance on the 1st April 1882 was Rs. 5,69,937, which was reduced by subsequent collections and remissions (Rs. 2,17,502 and Rs. 2,59,691, respectively) to Rs. 92,741 at the end of December:—

	RS.
1881-82	31,282
1880-81	24,554
1879-80	11,507
1878-79	2,250
1877-78	23,148
Total	92,741

6. Of the above sum, Rs. 11,559-8-0 have been sanctioned to be written off in G.O., dated 21st November 1882, No. 1300.

The balances are large in the four districts noted in the margin. Orders have been issued for the sale of the defaulters' property in Chingleput and South Arcot.

	RS.
Chingleput	22,047
South Arcot	18,438
Bellary	15,985
Godáviri	14,615
Other districts	21,656
Total	92,741

The Collector of Bellary is requested to expedite the report called for in paragraph 7, Board's Proceedings, dated 11th January 1883, No. 71. The large balance in Nellore noticed in the review for November has been reduced by credit having since been taken for the amount of Rs. 14,312 realized by the sale of Promissory Notes by the Bank of Madras in April 1882. This amount is now included in the collection up to November, which is wrong. It should be shown under collections 'in the month.' The Collector is requested to explain why the amount, which was credited in the Bank in April 1882, was not adjusted in the district accounts until December 1882.

7. The balance on account of the current kists amounted to Rs. 1,72,573 out of a demand of Rs. 40,83,713. The collections on the whole appear to have been satisfactory, but the balance is large in

	RS.
Vizagapatam	24,646
Nellore	24,280
Malabar	24,286

factory, but the balance is large in Vizagapatam, Nellore and Malabar. The Collector of Malabar states that the balance in his district is covered by excess collections in Nilgiris. His attention is invited to paragraph 8 of Board's Proceedings, dated 11th January 1883, No. 71, and he is requested to report further on the point in communication with the Collector of Nilgiris if necessary. The Collectors of Vizagapatam and Nellore report that steps have been taken for the speedy collection of the balances in their districts.

	RS.
* Arrears. { 1880-81	1,950
{ 1881-82	236
	2,186
Current	2,444
	4,630
Godáviri	2,252 (current.)
Nellore	1,646 (arrears.)
Other districts	732
	4,630

Opium.—The balance under opium at the end of December 1882 was Rs. 4,630 * out of a total demand of Rs. 1,72,416. It is rather large in Godáviri, and no explanation of it is given by the Collector. Of the balance in Nellore, Rs. 1,364 have been declared irrecoverable and recommended to be written off in Board's Proceedings, dated 12th December 1882, No. 3087.

(True Extract.)

(Signed) E. GIPSON,
Acting Secretary.

To the Secretary to Government, Revenue Department, with three statements in manuscript.
.. all Collectors.

READ—Comparative Statement of Collections of all Sources of Revenue in the several districts of the Madras Presidency up to the end of December 1882, dated 6th February 1883, No. 323 :—

Read—the following letter from A. J. STUART, Esq., Collector of North Arcot, to the Secretary to Government, Revenue Department, dated Pulikonda, 23rd January 1883, No. 9 :—

With reference to your official memorandum, dated 16th instant, No. 15, I have the honor to forward, herewith, copy of my letter to the Board, No. 11, dated 11th idem, fully accounting for the arrears outstanding against this district. The Government will observe therefrom that there has been no want of care in the collection of revenue. I beg, therefore, to enquire whether under the circumstances set forth in the above letter, the return called for in the official memorandum is still required to be submitted.

ENCLOSURE.

Letter from A. J. STUART, Esq., Collector of North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 11th January 1883, No. 11.

Adverting to Board's Proceedings, No. 3039, dated 7th ultimo, I beg to express my regret that North Arcot has also been included therein among the districts calling for their unfavorable remarks as regards the arrears of land revenue.

2. The Board will observe from the Demand, Collection and Balance Statement of November last, that the balance outstanding against this district up to Fasli 1291 amounts to Rs. 2,91,985, which is but a few thousand rupees less than that of October to which the Board's review relates.

3. Of the said amount, no less than Rs. 2,05,164 stands against the Permanently Settled Estates as specified below :—

	RS.
1. Kárvetnagar Zemindari	1,33,008
2. Punganúr do.	47,403
3. Bungari Polliem	22,237
4. Gudipati do.	2,047
5. Pulicherla, &c.	469
Total	2,05,164

4. The Kárvetnagar Zemindar is, as the Board are aware, hopelessly involved in debt and they were pleased to grant him four month's time for the payment of his arrear in their Proceedings, dated 4th August last, No. 1933. My subsequent recommendation to attach a portion of the Zemindari has been sanctioned in their Proceedings, dated 22nd ultimo, No. 3200, and I am now addressing the Board in a separate communication on the subject of the establishment required for the management of the portion to be attached.

5. The Board have been pleased to recommend to Government in their Proceedings, No. 2808, dated 16th November last, the remission of the entire arrear due from the Punganúr Zemindar.

6. My recommendation to attach the Bungari Polliem on account of the arrears due thereon having been approved of in Board's Proceedings, No. 1933, dated 4th August last, the estate has been taken under management, and the arrear, will have to be met from its collections.

7. The Gudipati Polliem is under Government management under Act II of 1864 and its collections are, after satisfying the current arrears, credited towards the liquidation of the outstanding balance.

8. The arrear against the Pulicherla and other estates is so very insignificant that it calls for no special remarks. Steps have been taken for its early realization.

9. Deducting the amount thus due from the Zemindars and Poligars, the remaining Ryotwar and Miscellaneous, &c., balance against the district is only Rs. 89,821. As regards this, the Board will observe that I have in my letter No. A, dated 31st August last, recommended Rs. 1,07,000 to be written off accounts, and that they have, in their Proceedings, dated

27th October last, No. 8282, called for a revised demand in view to grant sanction for this remission. The revised demand which will be shortly submitted, will show an amount of arrear slightly in excess of that recommended as irrecoverable, but taking the demand (Rs. 59,821) as it, at present, stands (*vide* Demand, Collection, Balance Statement for November) it will be found that there is no balance against the district under the heads of Ryotwar and Miscellaneous taking into account the amount recommended for remission.

10. The foregoing lines will show that the entire balance against the district as per Demand, Collection, Balance Statement of November has been sufficiently accounted for and could not have been less than it is. These facts have been duly brought to the notice of the Board and the state of the balances in this district being in no way discreditable to the administration, I request that the Board will be pleased to cancel their remarks so far as concerns this district as they convey to Government a wrong and unfavorable impression.

READ—the following letter from W. A. HAPPELL, Esq., Acting Collector, Godávari District, to the Secretary to Government, Revenue Department, dated Peddápúram, 1st February 1883, No. 6 :—

I have the honor to submit herewith the fortnightly report called for in your official memorandum No. 15, dated 16th ultimo.

2. From the report it will be observed that of the balance of Rs. 1,60,583 for the previous faslis, as much as Rs. 1,14,450 has been kept in abeyance pending the settlement of disputed questions connected with water-tax.

3. The sum of Rs. 74,350 on account of the penal water-tax remitted by Government in their Proceedings, No. 599, dated 8th June 1882, still appears in the accounts. The amount ordered to be remitted was by Government roughly estimated at Rs. 90,000. The water-tax accounts of the two previous faslis are now being examined, and the amount will be written off as soon as the correct figure is ascertained. Rupees 40,100 have been kept in abeyance under the orders of the Board pending the settlement of land entitled to free irrigation in the Pithápúram Estate. This amount also will probably have to be written off. Rupees 2,323 have been classed as irrecoverable subsequent to the despatch of the Jamabandi Report for Fasli 1291. Thus the actual amount of arrears of past faslis to be realized is only Rs. 43,810. The measures taken for its collection are enumerated in the enclosed report.

4. As regards the balance of the subsequent kists, I beg to state that it is due to the postponement for one month of the December kist in the Rámachandrapuram and Amalápúram Taluks, owing to the heavy rains at the beginning of December rendering it impossible to harvest and thresh the crop at the usual time.

* Rs. 9,46,548.

The amount is being collected now. The January kist * having fallen due on the 15th of the month, the time which intervened between that date and the date of this report has not been sufficient for its full realization. The December and January kists represent half the demand of the year, and it is therefore inevitable that a considerable current balance should appear in the accounts on this date.

ABSTRACT.—Report of Land Revenue Collections for the second fortnight of January 1883.

READ—the following letter from J. LEE, Esq., Acting Collector of Nellore, to the Secretary to Government, Revenue Department, dated Nellore, 1st February 1883, No. 5 :—

As directed in your official memorandum, No. 15 of the 16th ultimo, I have the honor to forward herewith the fortnightly return therein called for.

2. Column 1 of this return shows	the balance on account of old arrears including those of Fasli 1291 on the 30th November 1882, and the amount shown in the column differs from that given in the official memorandum, as the amount of remissions deducted from Rs. 7,24,285 the balance on the 30th November 1882, appears to be Rs. 3,59,615,* whereas the actual amount is only Rs. 2,74,032.†
represented in the Jamabandi Report for Fasli 1290 and sanctioned	Rs. 61,258
and of special remissions first recommended with reference to Board's Proceedings No. 607, dated the 16th April 1880, and sanctioned	1,49,753
represented in the Jamabandi Report for Fasli 1291	27,208
and of special remissions first recommended with reference to Board's Proceedings No. 607, dated 26th May 1881	1,22,396
	<u>3,59,615</u>
Rs.	
represented in Jamabandi Report for Fasli 1292 and sanctioned	61,258
and of special remissions with reference to Board's Proceedings No. 607, of the 16th April 1880, and sanctioned	1,15,020
represented in the Jamabandi Report for Fasli 1293	27,208
and of special remissions with reference to Board's Proceedings No. 607, dated 26th May 1881	70,543
	<u>2,74,032</u>

the balance shown in the last column is on account of Faslî 1292.

 Assistant Collector of Land Revenue

Recd—the following letter from A. CRUICKSHANK, Esq., Collector of South Arcot, to the Secretary to Government, Revenue Department, dated Chidambore, 1st February 1883, No. 11:—

Adverting to paragraph 1 of G.O., dated 23rd ultimo, No. 99, in which it is mentioned that the balance of current demand left uncollected in this district in the month of November last, amounted to two-thirds of the demand (the collections were Rs. 12,000 over one-third of the demand and Rs. 22,000 only less than one-half of it), and that the progress made in collection was unsatisfactory, I have the honor, respectfully, to submit that comparing the current collections of that month with those of the same month of the preceding year, it

DATE	DESCRIPTION	AMOUNT	BALANCE
1-1	...	...	1,704.12
1-2	...	...	1,684.12
1-3	...	...	1,664.12
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1-10	...	...	1,524.12
1-11	...	...	1,504.12
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1-30	...	...	1,124.12
1-31	...	...	1,104.12
1-32	...	...	1,084.12
1-33	...	...	1,064.12
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1-42	...	...	884.12
1-43	...	...	864.12
1-44	...	...	844.12
1-45	...	...	824.12
1-46	...	...	804.12
1-47	...	...	784.12
1-48	...	...	764.12
1-49	...	...	744.12
1-50	...	...	724.12
1-51	...	...	704.12
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1-57	...	...	584.12
1-58	...	...	564.12
1-59	...	...	544.12
1-60	...	...	524.12
1-61	...	...	504.12
1-62	...	...	484.12
1-63	...	...	464.12
1-64	...	...	444.12
1-65	...	...	424.12
1-66	...	...	404.12
1-67	...	...	384.12
1-68	...	...	364.12
1-69	...	...	344.12
1-70	...	...	324.12
1-71	...	...	304.12
1-72	...	...	284.12
1-73	...	...	264.12
1-74	...	...	244.12
1-75	...	...	224.12
1-76	...	...	204.12
1-77	...	...	184.12
1-78	...	...	164.12
1-79	...	...	144.12
1-80	...	...	124.12
1-81	...	...	104.12
1-82	...	...	84.12
1-83	...	...	64.12
1-84	...	...	44.12
1-85	...	...	24.12
1-86	...	...	4.12
1-87	...	...	
1-88	...	...	
1-89	...	...	
1-90	...	...	
1-91	...	...	
1-92	...	...	
1-93	...	...	
1-94	...	...	
1-95	...	...	
1-96	...	...	
1-97	...	...	
1-98	...	...	
1-99	...	...	

Year	Amount
1871	1,50,123
1872	1,76,861
1873	1,13,575
1874	2,07,763
1875	2,06,323

2. I may, at the same time, notice the progress made in the collection of current demand during the past month. The amount collected was Rs. 3,34,515 against Rs. 2,45,994, Rs. 2,40,902, and Rs. 2,12,160 realized in the same month in Faslis 1291, 1290, and 1284, respectively, in the same month, showing an increase over all the preceding eight years. This result was attained in that month in spite of the large number of holidays which usually occur in that month. Every effort is made to keep the Tahsildars up to the mark. Daily progress reports are submitted from each taluk (specimen enclosed), and the progress is carefully watched day after day. Timely steps are taken to rectify any slackness in collection work.

3. As regards the progress made in the collection of old arrears, I forward, herewith, copy of a letter, dated 5th instant, No. 2, which I have addressed to the Board. Stringent orders have been issued to the Tahsildars with a view to ensure all the recoverable portion of the arrears being collected and the rest classed as irrecoverable before the end of this official year without fail.

4. The fortnightly progress statement called for is herewith submitted;

ENCLOSURE No. 1.

Letter from A. CRUICKSHANK, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 5th January 1883, No. 2.

ABSTRACT.—Submitting explanation of the cause of the heavy arrears outstanding in this district.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the progress made in the Collection of Old Arrears and Current Demand in the Month of January 1883 in the District of South Arcot.

ENCLOSURE No. 3.

ABSTRACT.—Daily report of Collections for the day, 22nd of January 1883, in the Taluk of Villapuram.

MEMORANDUM.

Out of the balance, Rs. 2,88,937, a sum of Rs. 1,28,959 belongs to Fasli 1291, and the remainder, Rs. 1,59,978, refers to Faslis 1286 to 1290. Of this latter sum Rs. 42,150 have been now recommended for remission: of the remaining sum Rs. 82,000 is known to be irrecoverable, but want of details as to Land Revenue and Miscellaneous prevents my recommending it now for remission. The information will be obtained by next fortnight.

2. As regards the arrears of Fasli 15 sales will be completed as soon as possible. Cancellation of attachment is complete.

3. The balance of Fashi 1292 may apply. The collection is better than the previous twelve circle system of collections introduced in Fatare taluks, the Village Officers of some of

are being attached and the
8,083 cases of which publi-

av. But it will be seen that the
Besides, in consequence of the
Karúr, Dhárápúram and Coimba-
villages do not send in their re-

mittances till after the close of the monthly accounts. I have issued instructions altering the system to such an extent as to make all the Village Officers send in their remittances within the end of the month, but this will take a month to carry out.

4. The collections of the current year's demand are better than those of last year by Rs. 1,08,000, and of the previous ten years by three lakhs and upwards.

COIMBATORE,
6th February 1883.

(Signed) G. D. LEMAN,
Collector.

P.S.—The correct balance of arrears up to 1291 at the end of November 1882, after deducting the amount already recommended for remission, was Rs 3,69,362 as per Treasury Accounts subsequently corrected, and not Rs. 3,69,507.

G. D. L.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the collection of Current Revenue from November to January in each of the ten Faslis previous to 1292, compared with the collection in 1292.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the progress made in the collection of Land Revenue, arrears and current, in the District of Coimbatore for the fortnight ending 31st January 1883.

ORDER—dated 20th February 1883, No. 236, Revenue.

Land Revenue, No. 20.

* Board's Proceedings, 1st February 1883, No. 259, paragraph 1.

reports called for in the Official Memorandum from Government, dated 16th ultimo, No. 15, may be dispensed with in the case of these two Districts. No further delay should be allowed in writing off the remission of water-tax penalty on Nidadavól and

† G.O., 8th June 1882, No. 599.

North Arcot and Godáviri.—The explanations received from North Arcot and Godáviri are satisfactory, and the Government agree with the Board* in considering that the special fortnightly reports called for in the Official Memorandum from Government, dated 16th ultimo, No. 15, may be dispensed with in the case of these two Districts. No further delay should be allowed in writing off the remission of water-tax penalty on Nidadavól and Baharzalli Estates in Godáviri, ordered so long ago as June last.†

2. Nellore.—The report from Nellore discloses, as observed by the Board, a most unsatisfactory state of things. Of the arrears, amounting to Rs. 4,50,253, which stood over at the end of September last, Rs. 3,50,920 appertain to the last

† His letter, paragraph 4, stitched with Board's Proceedings, dated 18th January 1883, No. 128.

irregular practice followed in that District, in spite of express orders to the contrary, of crediting payments by the ryots first to arrears, the surplus, if any, being alone taken to the current demand. Mr. Lee-Warner adds that in all probability a large fraction of the arrears of the later years would, but for this reason, have been included in the special remissions already recommended. These assertions seem to require to be verified; but, if found to be true, they must be specially kept in view

§ G.O., 25th January 1883, No. 128.

instructions, which have been issued with regard to writing off old arrears, have not been duly attended to, all the ryots, been duly attended to, all the confusion would not have arisen. It is difficult to understand why Rs. 9 appertain to Fasli 1284 (1874-75) and Rs. 204 for Fasli 1285 (1875-76) are still retained on the balance sheet.

3. In future forwarding first column, until he has submitted

* In G.O., dated 25th January 1883, No. 104.

ceedings,* dated 23rd November last, No. 128. The write off has been withheld pending further instructions from the Officers.

4. South Arcot.—In South Arcot, the standing for the last three years, amount to considerable portion of this amount appert

† His letter, paragraph 5, stitched with Board's Proceedings, 18th January 1883, No. 128

‡ Ibid, paragraph 4.

too poor to pay." If these are the facts, "the greater portion" with the necessary amount that "the whole of this arrear balarable" is covered by processes, and that be attached for want of movable property compliance with orders so often reiterated without undue strain on the resources of to write off. It is noted, however, with considerable progress lately in carrying out the Government are of Rs. 61, outstanding for Fasli 1287. Jodi, has been retained on the balar recovered or written off.

5. The Collector says§ that

§ Letter to Government, dated 1st February 1883, No. 11, paragraph 1.

should they (the ryots) possess any property, they should be considered for a modification of the submitted definite proposals to the over-assessment of dry lands, will no revision of the Settlement of the District

6. Coimbatore.—In Coimbatore, the sums recommended and about to be recommended for remission, the arrears to be collected is reported to be—

	RS.
(1) For years prior to Fasli 1291	35,828
(2) For Fasli 1291	1,28,959
(3) Balance of current year	3,75,964
Total	5,40,751(a)

The Government will await Mr. Lee-Warner's further reports as to the realisation of these sums.

7. Kurnool and Tanjore.—The Board's note with approbation the Board's report in their review of the Demand, action and Balance for December that the collections in Kurnool and Tanjore are satisfactory, and the instructions which the Board have issued with regard to Districts in

Tanjore are satisfactory, and the instructions which the Board have issued with regard to Districts in

(a) Collector's Report, dated 6th February 1883.

not exclude from the calculations for remission, the 2,396 entered in the margin of graph 3 of the Board's Proceedings, in respect to which sanction to after scrutiny by Divisional

der the head Ryotwar, out-three lakhs of rupees, and a two years prior to 1st July Collector ascribes† these the high assessment on dry seasons, and says‡ that per portion "is due by persons who had simply to recommend on for remission. The statement—recoverable and irrecoverable number of cases the land has to yield certainly not be a proper arrears which cannot be realised should be reported for sanction that the Collector has made actions, and a further improvement—understand why the small sum under the heads of Peshkash and four or five years; it should be

the November kist falls due before the ryots have had any crop harvested ground, and that, consequently, the ryots have to distrain old grain, property. If Mr. Cruickshank's opinion is needed, he should have a matter, as well as the alleged consideration at the approaching

at note with approbation the Board's report in their review of the Demand, action and Balance for December that the collections in Kurnool and Tanjore are satisfactory, and the instructions which the Board have issued with regard to Districts in

Government
remain to be written off
tember 1882, and they tru
writing off this amount less

Rs. 5,40,33.
in November 1881 and Sep-
may will be allowed to take place in
collections.

Extract.)

(Signed) P. P. HUTCHINS,
Ag. Secretary to Government.

To the Board of Revenue.
" Collector of Godavari.
" " of North Arcot.
" " of Nellore.
" " of South Arcot.
" " of Coimbatore.

Exd. V. H. French.

100 Copies.

11083) Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 20th February 1883, No. 236.

FEBRUARY.

Land Revenue.

Orders passed on papers relating to arrears of
— to be realised and to be written off.

DUPLICATE

BOARD OF REVENUE, 18TH JANUARY 1883, No. 128.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following G.O., dated 22nd December 1882, No. 1483, Revenue.

Read—the following papers:—

- (I) Board's review of Demand, Collection and Balance for October 1882—Proceedings, dated 12th December 1882, No. 3087.
- (II) Comparative Statement of collections of revenue for the same month, dated 14th idem, No. 3102.
- (III) Accountant-General's statement showing the Imperial Land Revenue Collections in each district for and up to November 1882, dated 15th December 1882, No. 241 I.B.E.
- (IV) Board's orders on statements received from certain districts showing the Collector's estimates of the probable collections for 1882-83, based on actuals up to the end of October 1882, dated 18th December 1882, No. 3145.

Order—dated 22nd December 1882, No. 1483, Revenue.

Land Revenue.—The first of the papers read above is the Board's monthly review of the Demand, Collection and Balance for October. The Board's remarks and orders generally have the approval of Government and in particular their order of the 12th instant, No. 3078, impressing on the Collectors of the eleven districts most behind-hand the necessity of greater exertions to enforce the punctual realization of the revenue. The effect of this order has yet to be seen, but will be closely scrutinized. The Collectors must clearly understand that while, on the one hand, harsh measures against those absolutely unable to pay are to be avoided and arrears which are clearly irrecoverable should be written off at the earliest opportunity, on the other, punctual collections are essential to the financial well-being of the country. In a favorable season like the present, there can be no valid excuse for unpunctuality, except, perhaps, in a few isolated localities.

2. The Government still await the special report called for in G.O., dated 24th ultimo, No. 1312, regarding the arrears of Land Revenue outstanding in the districts of Nellore and South Arcot, and they desire to have similar reports from Godáviri, North Arcot and Coimbatore. In the last named districts also the balances of arrear demand, after deducting remissions sanctioned but remaining to be written off, and those stated to have been recommended, are very heavy.*

			RS.
* Godáviri ...	...	...	2,48,720
North Arcot ...	...	...	2,24,397
Coimbatore ...	...	...	3,93,123

3. With regard to the sum stated to have been recommended for remission, there seems to be some mistake. The Board's Proceedings, No. 1372, dated 25th May 1882, are quoted, but these contained no recommendation whatever. Probably it was intended to quote the report promised in paragraph 2 of the Board's review† of the Demand, Collection and Balance for September, but this has not yet reached the Government.

† In G.O., 24th November 1882, No. 1312.

4. *Abkari*.—Sanction has been granted in G.O., dated 21st ultimo, No. 1300, to write off the Abkari arrears, amounting to Rs. 11,659 referred to in paragraph 6 of the Board's Proceedings. The explanation which the Board have called for, regarding the large falling off in Abkari collections in Vizagapatam (Rs. 29,834, see Comparative Statement of collections) must, when received, be submitted for the information of Government.

5. *Opium*.—The writing off of Rs. 1,364 out of the opium arrears in Nellore (Board's paragraph 9) is sanctioned. The Collector's report, regarding the large arrear outstanding in the Godavari District, should be submitted as soon as possible after its receipt. The Government await further information regarding the Rs. 507 in Coimbatore stated to be "recommended to be written off."

6. In the last of the papers read above, the Board review such statements as have been received from Collectors, showing the probable collections of 1882-83 so far as these can be estimated from the actuals for the first seven months, April to October. The statement furnished by the Accountant-General includes the Land Revenue collections for November also, but does not show any material improvement in the rate of realization. The conclusion of the Board is that the revised estimate of 450½ lakhs fixed by Government for the Land Revenue may stand, and is likely to be realized.

7. On the other hand, as compared with the figures of 1881-82, the collections of Land Revenue appear at first sight to be behindhand. In round numbers, the actuals of 1881-82 were 457½ lakhs, while the estimate for 1882-83 sanctioned by the Government of India was 453 lakhs and the revised estimate* of this Government 450½. The actual collections to end of November amount to 181 lakhs, or nearly 13 less than the corresponding collections of the previous year. The actuals for the remaining four months, December to March, came last year to 263½ lakhs, and if the same amount is realized this year, the aggregate for 1882-83 will be (181 + 263½) 444½ lakhs. This falls short of the original estimate by 8½ and of the revised estimate by nearly 6 lakhs.

8. It must, however, be borne in mind that the first instalment of Land Revenue does not fall due until November. The collections in April and May must vary according to the punctuality with which the instalments due between November and March have been realized. If these have been fully paid, only the current demand will remain to be levied. If, however, there has been any previous supineness in collections, this current demand will be proportionately increased by the arrear balance. And so in subsequent months also, but as in these there is no current demand, the sum standing for realization will be greater or less according to the degree of energy with which the work of collection in previous months has been prosecuted.

9. On the 1st April 1881, still dealing with round numbers, the arrears stood at 140 lakhs, whereas the amount due on 1st April 1882 was only 127. The difference is exactly the 13 lakhs by which the collections of 1882-83 up to date have fallen short of what was realized in the corresponding period of the previous year. And here it may be noticed that the actuals of 1881-82 include considerable recoveries out of the arrears of previous years, which were traceable directly or indirectly to the late famine. While, therefore, it may be conceded that collections have not actually fallen short of the standard of last year, the Government are constrained to observe that the large balance which has yet to be made good, the estimate not being in excess of the normal revenue, shows that there is considerable room for improvement as regards the punctual realization of the State demand, and the Right Honorable the Governor in Council relies on the future hearty co-operation of the district officers to effect it.

10. The Board's conclusions are based partly on fresh estimates received from the Collectors of some districts, which again are founded on actual realizations to the end of October. In the twelve districts from which no fresh estimates had come to hand, the

figures were taken from the original estimates. On the whole, the Government agree with the Board that their revised estimate of 450½ lakhs may stand, but the Board will be careful to remember that it will not be fully realized unless six lakhs more than last year are collected in the four months still remaining.

(True Extract.)

(Signed) P. P. HUTCHINS,
Acting Secy. to Govt.

To the Board of Revenue.

READ—the following letter from the Collector of South Arcot, to the Secretary to the Board of Revenue, dated 5th January 1883, No. 2:—

ABSTRACT.—Submitting explanation of the cause of the heavy arrears outstanding in this district.

READ—the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated 8th January 1883, No. 78:—

ABSTRACT.—With reference to Board's Proceedings, Nos. 3039 and 3088, dated 7th and 12th ultimo, submits his explanation as to the cause of the heavy arrears outstanding in the district.

READ—the following letter from the Collector of North Arcot, to the Secretary to the Board of Revenue, dated 11th January 1883, No. 11:—

ABSTRACT.—Requesting to withdraw the unfavorable remarks passed on the District of North Arcot regarding the collection of Land Revenue.

READ—the following letter from the Collector of the Godavari District, to the Secretary to the Board of Revenue, dated 11th January 1883.

ABSTRACT.—Explanatory memorandum showing the balance of Land Revenue shown in the Demand, Collection and Balance Statement for October 1882.

RESOLUTION—dated 18th January 1883, No. 128.

Communicated to all Collectors for information and guidance. Their special attention is called to paragraphs 1 and 7 to 9 of the Government Order, and they are requested to see that there is no laxity in the punctual collection of the revenue in future.

2. Referring to paragraph 2 of the Government Order, the Board beg to submit copies of reports received from the Collectors of Nellore and South Arcot. The report from Nellore discloses a most unsatisfactory state of things, but everything that is possible is being done to remedy it, and the Acting Collector hopes before long to show a clean balance sheet. In their Proceedings, dated 11th January 1883, No. 78, the Board expressed their apprehension that the orders of the Secretary of State in his Despatch, dated 23rd February 1882, No. 10, embodied in Board's Proceedings, dated 25th May 1882, No. 1372, as regards remission of old arrears, had not been liberally carried out in this district, and they regret to find from the Collector's present letter that these apprehensions were not groundless. They again resolve to impress upon the Collector the necessity for dealing liberally with the ryots in the matter of these long-standing arrears. The Collector of South Arcot attributes the delay in the collections in his district to high assessment (the average for dry lands being the highest in the Presidency, viz., Rs. 1-11-0), and to a succession of bad seasons. The Board do not consider that these causes are sufficient to account for the large balances which have been outstanding against the district. They note, however, that nearly the whole of the arrear is covered by processes.

3. As regards the balance in Coimbatore, the Collector has forwarded a memorandum of explanation with his Demand, Collection and Balance Statement for November 1882, copy of which is herewith submitted to Government. The Board have already pointed out to the Collector that the explanation is unsatisfactory and that the recoverable balance is still very large in the district.

4. The Collector of Godavari reports, under date the 11th instant, in reply to Board's Proceedings, dated 7th December 1882, No. 3039, that of the land revenue balance of Rs. 2,67,718 outstanding at the end of October, Rs. 19,535 have already been sanctioned to be written off; that Rs. 22,696 have been recommended for remission in the Jamabandi Report for Fasli 1291 (1881-82); that a further sum of Rs. 2,401 has been found to be irrecoverable since the despatch of his Jamabandi Report; and that Rs. 10,668 have been collected during November and December. This leaves a balance of Rs. 1,82,115, of which Rs. 76,351 comprises the water-tax penalty imposed on the Zamindari of Nidadavol and Baharzalli estates and ordered to be remitted in G.O., dated 8th June 1882, No. 599, Revenue Department, and Rs. 40,609 are due by the Rajah of Pithapuram. The collection of the latter amount has been held in abeyance pending the settlement of disputes about the refund of water-rate. The Collector is requested to write off at once the penalty remitted in the case of the Nidadavol and Baharzalli estates. After deducting these sums, the balance comes to Rs. 65,155, for the recovery of which processes have been issued. As regards the balance in North Arcot, the Board beg to refer Government to paragraph 3 of their Proceedings, dated 11th January 1883, No. 71, reviewing the Demand, Collection and Balance Statements for November 1882. The Collector has also since furnished satisfactory explanation for the apparently large balance shown by the accounts.

5. As presumed by Government in paragraph 3, the Board's Proceedings, dated 23rd November 1882, No. 2880, should have been quoted. These Proceedings have been since received from the Press and submitted to Government.

6. The Collector of Vizagapatnam is requested to furnish the explanation called for as regards the falling off in the Abkari collections in his district.

7. As regards the arrears outstanding under the head "Opium" in the Godavari District, the Board beg to refer Government to paragraph 9 of their Proceedings, dated 11th December 1882, No. 3102.

8. The Collector of Coimbatore is requested to furnish, without delay, his reply to paragraph 3 of Board's Proceedings, dated 19th December 1882, No. 3161.

(A true Copy and Extract.)

Ambr
Acting Secretary.

To all Collectors,
the Secretary to Government, Revenue Department,
with copies of letters G. R. Nos. 118, 61, 170,
and 258 of 1883 and 9946 of 1882, and of
Board's Proceedings, No. 10188, Miscellaneous.

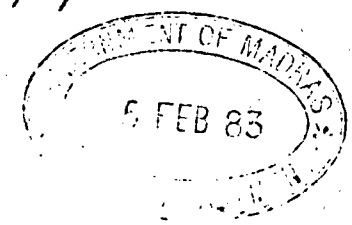
2722 Dec/82 No 1483
 2724 Nov/82 No 1312

Revenue (1883) Dec
 No 773
 1883.

Board of Revenue,
 MADRAS.

Printed January 31st.
Recd 24/1/83
 Proceedings, 18th January 1883, No. 128.

Dec 23/2/83
 Encd



Communicating, with remarks, to all Collectors, Government Order on Board's Proceedings reviewing the Demand, Collection and Balance Statements for October 1882, Comparative Statements of Collections of Revenue for October 1882, the Accountant-General's Statements showing the Imperial Land Revenue Collections for and up to November 1882, and Board's Orders on Statement showing the Collector's Estimates of the probable collections for 1882-83.

Memorandum of explanation for the large balance under arrears in Column 15 of the Statement of Demand Collection & Balance of Land Revenue in the District of Coimbatore up to the end of November 1882, Facs 1292.

	Total amount arrears as received by the Collector from the Revenue Department
Coimbatore - 75241 21351 53890	
Satyamangudi - 16562 52367 11195	
Kalligudi - 27987 15324 12663	
Pellachi - 1138 561 19377	
Errode - 120940 75710 25220	
Cheranur - 54767 36462 13305	
Pillayandam - 184936 187791 47225	
Charanpur - 81406 44248 27158	
Harur - 46473 11380 25793	
Udumalpet - 25544 16565 18679	
Total 799994 434569 36425	

The Current balance is Rs 205747 -

Coimbatore Collector's Office
 19th December 1882 -
[Signature]
 Deputy Collector

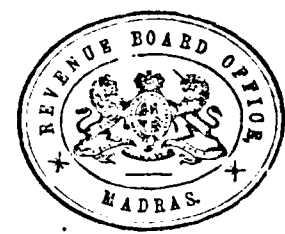
Remarks

The sum of Rs 799,994 Rs 595,970 are arrears of past years to Facs 1290 and Rs 204,024 relate to Facs 1291. Out of the former sum which is due to the former staff or to the consequent impoverishment of the people, Rs 430,569 cannot be recovered & this amount has been recommended for remission in the report submitted with the Collector's letter No 171 of 9th September 1882. The necessary steps under the act have been taken for the realization of what is now thought to be recoverable. It is likely, however, that a further sum of Rs 127,000 (out of the arrears of Facs 1290) will have to be recommended for remission eventually, so that all that is now thought to be realizable is Rs 38,400 for the collection of which prompt measures are being taken.

As regards the balance of 204,024 due for Facs 1291 all possible despatch is being used for collecting all that is realizable as speedily as possible & every strict order has been issued to all Subordinates on the subject.

Of the current demand amounting to Rs 309,570 for November 1882 of Facs 1292 Rs 103,829 were collected in that month. A considerable portion of this balance as well as all that is recoverable of the outstandings of Facs 1291 will be collected in this month as reported by the Subordinates.

To, the Secretary to the Board of Revenue, Madras.
 with reference to the remarks written in the P.C.B. Statement of Land Revenue for November 1882.
 (Signed) P. S. Cole
 Deputy Collector
 (Traced by) *[Signature]*
 Secretary



Proceedings of the Board of Revenue,
Dated 23^d December — 1882.
No. 10188 — Miscellaneous.

READ Memorandum from the Deputy Collector of Coimbatore
dated 17th December 1882.

Resolution

The Board regret they are unable to accept the explanation as satisfactory. The recoverable balance is still very large in the district, but they rely on the Collector's assurance that the greater portion of it will be recovered at an early date.

(True Extract)

(Signed) E. Gibson
As Secretary

(True Copy)

L. Gibbon
As Secretary

2946 88/882

1
Rev 7/3/83

x L. Hogg
As Secretary

²
Rev. 773/83

Explanatory Memorandum, showing the balance of Land Revenue shown in the Demand Collection and Balance, Statement for October 1882 of the Godavari District.

Item	Total	Debit	Credit	Balance	Remarks
Land Revenue					
Permanently settled	7,325	788	65	1,953	6,972
Chattram Jodi	945	"	43	43	902
Pyatwar	62,450	2,920	7,045	9,965	52,485
Miscellaneous	190,998	15,629	155,43	3,170	165,828
Total	2,67,718	19,535	2,26,96	42,231	2,25,487

(Balance) amount of amount
 (Balance) amount of amount
 put not in the total
 amount of Rs. 1291
 2 3 4 5 6
 7

(Balance) Rs. 3742 were collected
 in November & December and Rs. 181 clau-
 -ed as irrecoverable - subject to the dis-
 -posed of "General" report for March 1291
 Excessive measures are being taken for
 the remaining balance.

(Balance) Rs. 36,926 were collected
 in November & December & the residual
 outstanding is explained as detailed below
 amount for which process was issued Rs.
 & recoverable & irrecoverable property Rs.
 attached 30,460
 Demand Notice Rs. 24 has been joined
 for attachment 20896

8471 } 20. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849. 850. 851. 852. 853. 85

Equality of Water tax on the Estates of
 Vidurawati & Bahargale. Reft. in
 absence. Vide para 38 of the General
 report for Encl. 1291

Amount due, by the Rajah of Pithapur
the collection of which was suspended
pending the settlement of the question
of the right of water. See vide para 38.

of Rs. 2000 }
Amount claimed as irrecoverable }
Subsequent to the date of the } 2323
Government's Report for March 1931.

Amount for which the property of
the defendant is ordered to be sold } 9,302
181387

In the Secretary to the Board of Revenue, Madras
With reference to the Proceedings of the Board of Revenue No 3029
dated 7th December 1882.

True Copy

Chlor
Ag. & Century

12/18/99
Capt Manning Sully

33

G. R. No. 258

Mellor Collectors Office,
8th January 1883

No 78

From J. Lee Warner Esq,
Ag. Collector of Mellor
J. B. Gibson Esq,
Ag. Secretary, Board of Revenue
Madras

N^o 3329 dated 7-12-82
* 6088 - 2 - 12-12-82

Sir,
In reply to the Board's Proceedings noted
in the margin, I have the honor to submit
my explanation as to the cause of the heavy
arrears outstanding in the District.

2. The total balance up to the end of
September last was Rs 938,804, as shown in
the original Demand Collection and Balance
Statement for that month, which had to be
subsequently reduced to Rs 884,208 with re-
ference to the settled demand for Fualli 1291,
Nide revised Demand Collection and Balance
Statement submitted to the Board with my letter
N^o 6948 dated 22nd Ultimo. Out of the amount,
Rs 119,923 have been since collected in
October and November last and Rs 176,281 as
detailed

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P. No. 773/83

* detailed in the margin
 sanctioned by the Government
 in G. O. No 985 dated 15th
 September last, to be written
 off the accounts; the total
 balance outstanding at the
 end of November was, therefore,
 Rs 548,004, which includes
 a sum of Rs 27,208 recom-
 mended for remission in
 the Jamabundgi report for Fasli 1291, and a
 further sum of Rs 70,543 being the amount of
 special remission proposed in this office letter
 No 7000 dated 29th December last. The net
 recoverable ^{balance} up to the end of November last is
 therefore Rs 4,50,253.

* Total amount sanctioned
 to be written off — 2,10,011
 Add the amount omitted
 in totalling the particulars — 751
 2,10,762
 Deduct
 Subsequent Collections, &c
 as detailed in this office
 letter No 4475 dated
 31-8-82 — Rs 20,951
 Road & Village cess
 included in the
 amount — 13,520
 34,481
 176,281

3. The Fasliwar details of the said amounts
 are as follows:—

Fasli	Amount
1284	9
1285	204
1286	7,781
1287	12,426
1288	28,773
1289	47,720
1290	1,27,757
1291	2,48,153
	4,50,253

4. It will thus be seen that the
 greatest part of these arrears appertains to the
 last two faslies, being attributable to an
 erroneous system which appears to have lately
 prevailed in this District of crediting payments
 made by the ryots, first to arrears, the surplus
 if any being taken to the current demand.
 This system is obviously opposed to what
 has been laid down in the Board's Pro-
 ceedings No 413 dated 10th March 1881;
 and had the Board's instructions been ad-
 hered to, almost the whole of these arrears
 would have appeared against the previous
 Faslies, and probably a large fraction thereof
 would have been included in the Special

* No 507 dated 16/4/80 remissions recommended in accordance with
 * 1372 --- 25/5/82
 the Board's Proceedings noted in the margin.

5. Now turning to the Salugwai parti-
 culars which are given in the

margin. I may observe that the greatest portion of the arrears is due in the Taluqs of Nellore and Gudur. The accumulation of arrears in the former taluq, is purely imputable to the carelessness of the late Tahsildar Dorasamy Modaly. When he died in April 1881, arrears to the extent of Rs 654,986 were due in the Taluq and the task of collecting them in addition to the current demand, fell heavily on his successor B. Rama Rao, who has in this respect acquitted himself so creditably that during the 18 months he has been in the taluq, he has collected not less than Rs 9,26,250, exclusive of a large sum recovered under Road and village cesses. What now remains is therefore, Rs 1,50,215; and for the recovery of Rs 1,20,990 out of this, property has been attached and will

Nellore —	1,50,215
Gudur —	1,22,727
Attamkur —	48,157
Kaoli —	46,345
Hamdukur —	42,600
Angole —	38,684
Chappur —	29,800
Thimigiri —	22,170
Udayagiri —	19,090
Chundi Gemin —	13,760
—dary—	10,430
Total —	4,50,253

will be brought to sale shortly.

b. The total amount of arrears in the Gudur Taluq is Rs 1,22,727 extending from Fasli 1236 to Fasli 1291. This accumulation of arrears is in a great measure, due to a faulty practice obtaining in the taluq, in regard to attachment of lands. When a land once attached has been afterwards sworn by the defaulter, it appears to have been the practice in this taluq, to release the land and attach the crop, which when sold often failed to fetch more than a minor portion of the demand against the party; and then the land had to be again attached. In this way it has often been found necessary to attach by turns, land and crops without the demand being discharged in full. I have issued orders to stop this irregular practice. It appears that for the recovery of Rs 1,17,257 out

out of the arrears, property has been
attached and steps are being taken to make
attachments for the remainder.

7. As regards the arrears due
in the other Salugs, I may also submit
that the greatest portion thereof has been
already secured by attachments, as shown
in the margin; and I shall see
that the attached property is brought
to sale as soon as is consistent with the
Law. In conclusion I must observe
that the collections in the District, will
to some extent, be retarded by the effects
of the late floods.

Movable property 29,385
Immovable property 1,41,567
1,70,952

Shaw & Co
(Signed) J. Lee Warner
As Collector -

(True Copy)

Ch. H. H. H.
As Secretary

sd. M. G. G.
As Secretary

Collector's Office, 43
Cuddalore
5th January 1883

South Arcot

N^o 2

From, A. Sprickshank Esq^r
Collector of South Arcot

To, E. Gibson Esq^r,
S^g. Secretary to the Board of Revenue
Madras

Sir,

With reference to para 2 of the
Board's Proceedings, dated 12th December 1882,
N^o 3088, I have the honor to state that
the amount of arrears which was outstanding
at the end of September last is entered in
the Demand Collection and Balance statement
for that month was Rs 10,18,816, which was re-
duced by subsequent collections and by remissions
sanctioned by Government to Rs 5,95,526 at
the end of November last. Deducting from this
the sum of Rs 2,62,206 already recommended
to be written off, but the remission of which
has not yet been sanctioned by Government the
balance which remained for collection at the
end

Gy. R. no 118.

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Rw 773/83

end of November last was Rs 333,320 only.

The following statement shows the particulars of this amount.

	Permanently settled and Shrotriam.	Ryotwar	Total.
Fasli 1286 —	Rs —	Rs —	Rs —
1287 —	39	"	39
1288 —	22	"	22
1289 —	61	57,650	57,711
1290 —	429	94,074	94,503
1291 —	1769	179,276	181,045
Total	2320	331,000	333,320

2. From this it will be seen that the present ryotwar balances date from Fasli 1289 only. Of the sum of Rs 333,320 which was outstanding at the end of November last, Rs 31,997 were collected last month, and the balance of arrears now outstanding in each Taluq is as follows:

Taluqs	Amount Rs
Trindivanam —	20,676
Trindivanamalai —	39,517
Kallapuram —	19,289
Guddalore —	40,738
Trinkailur —	27,867
Kathakurichi —	59,837
Viduthachalam —	59,825
Chidambaram —	23,574
Total	301,323

3. The whole of this arrear balance is covered by processes, and in a large number of cases the land has been attached for want of moveable property.

4. In their Proceedings dated 16th April 1880 No 507, the Board directed that all arrears relating to Faslis 1286, 1287 and 1288 which could not be collected without pressing hardly on the ryots should be classed as irrecoverable, and this order was extended to the arrears of Fasli 1289 in their Proceedings dated 1st December last No 2977.

Before the Christmas vacation began the Tahsildars were directed to deal with the arrears of the past two faslis in the same manner, to collect all the recoverable portion thereof forthwith, and submit through the divisional officers lists of what they considered should be classed as irrecoverable. The divisional officers have also been requested to move about, check these lists and forward them to me with the least practicable delay. The Tahsildar of Trindivanam reports in an auzi dated 31st ultimo No 139, that of the arrears still outstanding in his Taluq

Taluk, Rs 3423 only are likely to be recovered
and that the rest will have to be written off.

Judging from the small and decreasing collections
made month after month out of the arrear balances
of Faslis 1289 and 1290, for some time past
in spite of measures issued and of vigorous
efforts made by the Tahsildars, there is reason
to presume that the greater portion thereof is
due by persons too poor to pay. Taking all the
past three faslis together, I think that about
a lac and a half is all that is likely to be
recovered, and no pains will be spared to see
that the whole of the arrear balance now outstanding
is adjusted as soon as possible by the collection
of as much thereof as is recoverable, and the classi-
fication of the remainder as irrecoverable.

5. The reasons why the arrear balances
in this District are heavier than in others
which have suffered more from the famine of
1877, are (1) the high assessment (the average
being the highest in the Presidency) borne
by the dry lands in this District as already
pointed out in my Jamabundy report for the
past fasli, and (2) the fact of bad seasons
recurring

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recurring of late years more frequently than
before, and these causes render collection work
more difficult in this District than in others.

I have &c
(Signed) A. Bruce Shanks
Collector.

(True Copy)

L. Habar
Secretary

rd
C. P. M. R. S. S.

North Arcot Collectors Office,
Chittoor, 11th January 1883.

N^o 11

From, The Collector of North Arcot

To, The Secretary to the Board of Revenue
Madras

G. R. No. 61.

Sir, Adverting to Board's Proceedings No

3039 dated 7th ultimo, I beg to express my regret that North Arcot has also been included therein among the Districts calling for their unfavorable remarks as regards the arrears of land Revenue.

2. The Board will observe from the D. G. B. Statement of November last that the balance outstanding against this District up to Fash 1291 amounts to Rs 294,985 which is but a few thousand Rupees less than that of October to which the Board's review relates.

3. Of the said amount no less than Rupees 205,164 stands against the Permanently

settled

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Rev: 778/82

Settled Estates as specified below

1. Karvetinnggar Zemindari —	Rs 1,33,008
2. Pungamur —————	47,403
3. Bungari Polim —————	22,237
4. Gudipati — (S) —————	20,47
5. Pulicherla & Co —————	469
Total — <u>2,05,164</u>	

4. The Karvetinnggar Zemindar is, as the Board are aware, hopelessly involved in debt and they were pleased to grant him 4 months' time for the payment of his arrears, in their Proceedings dated 4th August last No 1933, My subsequent recommendation to attach a portion of the Zemindari has been sanctioned in their Proceedings dated 22nd 11th inst No 3200 and I am now addressing the Board in a separate communication on the subject of the Establishment required for the management of the portion to be attached.

5. The Board have been pleased to recommend

recommended to Government in their Proceedings No 2808 dated 16th November last the remission of the entire arrears due from the Pungamur Zemindar.

6. My recommendation to attach the Bungari Polim on account of the arrears due thereon having been approved of in Board's Proceedings No 1933 dated 4th August last the Estate has been taken under management and the arrears will have to be met from its collections.

7. The Gudipati Polim is under Government management under Act II of 1864 and its collections are, after satisfying the current arrears, credited towards the liquidation of the outstanding balance.

8. The arrears against the Pulicherla and other Estates is so very insignificant that it calls for no special remark. Steps have been taken for its early realization.

Deducting

9. Deducting the amounts thus due from the Zemindars and Taligars the remaining Ryotwar and Miscellaneous Year balance against the District is only Rs 89,821. As regards this, the Board will observe that I have in my letter No 4. dated 31st August last recommended Rs 107,000 to be written off accounts and that they have in their Proceedings dated 27th October last No 8282 called for a revised Demand in view to grant sanction for this remission. The revised Demand which will be shortly submitted, will show an amount of arrear slightly in excess of that recommended as irrecoverable, but taking the Demand (Rs 89,821) as it at present stands (Vide D. C. B. Statement for November) it will be found that, taking into account the amount recommended for remission there is no balance against the District under the heads of ryotwar and Miscellaneous -
The

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10. The foregoing lines will show that the entire balance against the District as per D. C. B. Statement of November has been sufficiently accounted for and could not have been less than it is. These facts have been duly brought to the notice of the Board and the state of the balances in this District being in no way discreditable to the administration, I request that the Board will be pleased to cancel their remarks so far as concerns this District as they convey to Government a wrong and unfavorable impression.

I have &c
(Signed) A. Stewart
Collector.

(True Copy)

L. H. B.
Secretary

rd Wozz
of Mianwar

2/57

BOARD OF REVENUE, 1ST FEBRUARY 1883, No. 259.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following Official Memorandum from the Acting Secretary to Government, Revenue Department, to the Secretary to the Board of Revenue, dated Fort St. George, 16th January 1883, No. 15:—

The Board's Proceedings, dated 11th January 1883, No. 71, show that, on the 30th November last, the arrears of Land

	RS.	
Nellore*	3,64,670	Revenue for previous faslis outstanding in the * district amounted to Rupees * *
South Arcot	3,04,091	exclusive of the arrears reported to be
Coimbatore	3,69,507	irrecoverable. The undersigned is directed
Godáviri	2,06,346	to desire the Collector to send in a return
North Arcot	2,15,200	in the annexed form, on the 1st and 16th

of each month, direct to this office, that the Government may watch the effect of their repeated orders enjoining greater punctuality in the collection of revenue. In the return to be submitted on the 1st proximo, the sum mentioned above will be shown in Column 1 as the balance of arrears outstanding. In future returns, Column 1 should show the sum entered in Column 3 less any amount which may have been ordered to be remitted as irrecoverable.

(Signed) P. P. HUTCHINS,
Acting Secy. to Govt., R.D.

To the Collector of Nellore.
" " of South Arcot.
" " of Coimbatore.
" " of Godáviri.
" " of North Arcot.

ENCLOSURE.

Balance of Arrears of previous Faslis.	Collected since last return.	Balance.	Recommended for Remission as irrecoverable.	Balance of Current Demand brought forward including Kista since accrued due.	Collected since last return.	Balance still due.

RESOLUTION—dated 1st February 1883, No. 259.

With their Proceedings, dated 18th January 1883, No. 128, the Board submitted the explanations of the Collectors of the five districts referred to in the above order from Government. They consider that the special reports called for may be dispensed with in the case of Godáviri and North Arcot.

G. R. 170.

6
Rev. 773/83

2. The arrears shown against the other districts were arrived at as follows —

3. In Nellore, the balance shown by the Collector in the Demand, Collection, and Balance for November 1882 was Rs. 7,24,285. From this the Board deducted Rs. 2,10,011 recommended in the Jamabandi Report for Fasli 1290 (1880-81); Rs. 1,22,396 recommended in Board's Proceedings, dated 23rd November 1882, No. 2880, which was allowed to stand pending Collector's reply to Board's Proceedings, dated 11th January 1883, No. 78. They also deducted Rs. 27,208 shown as irrecoverable in the Jamabandi Report for Fasli 1291 (1881-82). This left the balance at the end of November at Rs. 3,64,670. In reviewing, however, the Demand, Collection, and Balance Statement for December, it was found that a portion of the amount recommended in the Jamabandi Report for Fasli 1290 has been collected, and that Rs. 1,89,812 only remain to be written off. It also appears from the Collector's letter disposed of in Board's Proceedings, dated 11th January 1883, above referred to that Rs. 10,826, included in the amount recommended in the Collector's letter recorded in Board's Proceedings, dated 23rd November 1882, No. 2,880, were again erroneously included in the Rs. 27,208 shown in the Jamabandi Report for Fasli 1291. Allowing for these corrections the balance at the end of November should be taken at Rs. 3,95,695. For December the balance at the end of the month excluding the three

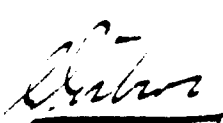
items referred to (viz., Rs. 1,89,812, Rs. 1,22,396, and Rs. 16,382 *) is Rs. 3,66,532.

4. In South Arcot, the balance shown in the Demand, Collection, and Balance for November was Rs. 5,95,526. From this was deducted Rs. 2,11,522 recommended in the Jamabandi Report for Fasli 1290 *minus* subsequent collections, Rs. 2,718, and the amount written off in November, Rs. 1,81,230. A further deduction of Rs. 2,63,861 was made with reference to paragraphs 3 and 5 of the Board's Proceedings, dated 23rd November 1882, No. 2,880, and the recoverable balance was taken at Rs. 3,04,091. Adding to this Rs. 27,574, which is reported by the Collector to have been erroneously included in the amount recommended in the report for Fasli 1290, the balance should be taken at Rs. 3,31,665. For December, the balance excluding Rs. 2,63,861, above referred to, comes to Rs. 2,99,324.

5. In Coimbatore, the balance at the end of November according to the Collector's Demand, Collection, and Balance Statement was Rs. 7,99,994. From this the Board deducted Rs. 3,05,180 recommended in their Proceedings of 23rd November 1882, and Rs. 1,25,307 recommended by the Collector in his Jamabandi Report and took the recoverable balance at Rs. 3,69,507. Excluding the above sums, the recoverable balance at the end of December comes to Rs. 3,10,889.

6. The Collectors of Nellore, South Arcot, and Coimbatore are requested to adopt the figures as given above and to effect any corrections that may be rendered necessary in consequence of subsequent collections made out of the sums sanctioned or recommended to be written off.

(A true Copy and Extract.)


Acting Secretary.

To the Secretary to Government, Revenue Department. ✓
" Collector of Nellore.
" " of South Arcot.
" " of Coimbatore.
" " of Godavari.
" " of North Arcot.

Exd. A. Grubert.

Recd 27/16/83/83 No 15
25 January/83. 10/20

Revenue (1883) Dept
7/4
1883.

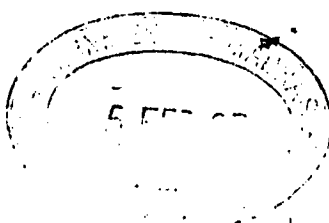
Board of Revenue,
MADRAS.

Printed February

Recd 5

Proceedings, 1st February 1883, No. 259.

Desp 3-2-83



Passing remarks on Government Official Memorandum calling for a fortnightly return from certain Collectors regarding progress made in the collection of arrears of revenue.

PROCEEDINGS OF THE BOARD OF REVENUE.

I.—Comparative Statement of Collections of Land Revenue in the Madras Presidency up to the end of December 1882 (Fasli 1292).

Districts.	Current.				Arrears.				Total.			
	Last Fasli.		Increase.		Last Fasli.		Increase.		Last Fasli.		Increase.	
	2	3	4	5	6	7	8	9	10	11	12	13
1. Ganjam ..	2,57,935	2,59,329	1,436	23,606	34,810	35,985	1,175	11,175	2,92,745	2,65,314	27,431	Rs.
2. Vizagapatnam ..	2,69,565	3,33,528	63,973	2,37,371	88,738	41,789	46,949	46,949	3,58,293	3,75,317	17,024	Rs.
3. Godavari ..	8,40,702	6,13,331	2,27,371	1,95,564	1,95,564	1,91,137	4,427	4,427	10,37,268	8,04,468	2,32,799	Rs.
4. Krishna ..	8,84,949	7,84,080	1,00,869	1,29,297	1,29,297	1,29,297	0	0	10,14,246	9,53,414	60,832	Rs.
5. Nellore ..	2,85,068	2,56,414	28,654	2,26,760	7,48,775	7,93,420	44,645	44,645	10,43,844	7,64,554	2,79,290	Rs.
6. Cuddapah ..	3,78,693	3,49,160	29,533	1,25,408	1,25,408	79,903	45,505	45,505	5,01,014	4,29,063	71,951	Rs.
7. Anantapur ..	63,675	64,690	1,015	6,344	1,57,804	1,39,318	18,486	18,486	1,48,968	1,74,008	25,040	Rs.
8. Bellary ..	74,840	69,496	5,344	6,210	1,57,804	1,39,318	18,486	18,486	2,32,644	2,05,862	26,782	Rs.
9. Kurnool ..	4,89,510	4,86,729	2,781	9,047	3,367	21,309	18,942	18,942	6,40,946	6,17,029	23,917	Rs.
10. Madras ..	1,56,284	30,355	1,53,929	10,424	2,83,689	2,83,689	0	0	42,799	36,688	6,211	Rs.
11. Chingleput ..	4,96,770	4,68,340	28,430	10,424	2,83,689	2,83,689	0	0	4,99,973	3,80,088	1,19,885	Rs.
12. North Arcot ..	4,15,529	5,17,490	1,01,961	2,24,400	2,24,400	2,18,101	6,299	6,299	7,44,170	6,86,441	57,729	Rs.
13. South Arcot ..	4,89,958	5,32,616	42,658	6,26,684	6,26,684	3,83,757	2,42,927	2,42,927	9,41,213	9,11,347	29,866	Rs.
14. Tanjore ..	2,95,091	3,05,307	10,216	2,64,804	4,80,925	4,80,925	0	0	7,44,762	10,13,441	2,68,679	Rs.
15. Trichinopoly ..	2,95,091	3,05,307	10,216	2,64,804	4,80,925	4,80,925	0	0	3,83,068	3,78,236	4,832	Rs.
16. Madurai ..	2,34,817	2,50,567	15,750	9,054	87,977	4,38,936	3,50,959	3,50,959	6,36,601	6,41,868	5,267	Rs.
17. Tinnevely ..	4,12,726	4,03,672	9,054	8,837	4,70,372	2,91,289	1,79,083	1,79,083	6,20,552	6,41,868	21,316	Rs.
18. Coimbatore ..	24,897	16,460	8,437	8,837	2,85,735	2,91,289	5,554	5,554	7,90,888	9,17,388	1,26,500	Rs.
19. Nilgiris ..	3,37,011	3,30,330	6,681	8,837	3,78,162	5,13,716	1,35,554	1,35,554	57,479	37,063	20,416	Rs.
20. Salem ..	4,431	4,421,190	2,759	2,519	1,45,853	1,39,269	6,584	6,584	4,88,864	4,97,840	8,976	Rs.
21. South Canara ..	4,44,709	4,42,190	2,519	2,519	22,275	17,944	4,331	4,331	4,66,984	4,80,034	13,050	Rs.
22. Malabar ..	70,22,836	69,13,111	3,59,678	4,69,303	44,14,451	41,61,143	2,53,308	2,53,308	1,14,37,297	1,10,74,264	3,63,033	Rs.
Total ..	70,22,836	69,13,111	3,59,678	4,69,303	44,14,451	41,61,143	2,53,308	2,53,308	1,14,37,297	1,10,74,264	3,63,033	Rs.
Net ..	..	..	..	1,09,725	..	..	..	..	..	..	..	Rs.

REMARKS.
LAND REVENUE—CURRENT.
a—Increase due to payment of kists in advance.
b—Increase due to favorable character of the season.
c—Increase due to vigorous collection of kists.
d—Increase due to early sale of Amindivi Coir this year.
e—Increase due to the Treasuries having been closed earlier than usual owing to the Christmas holidays and to short collection in Coimbatore owing to absence of Kanam on Settlement operations.
f—Decrease due to loss of crops during the recent floods, to low prices of grain and to postponement of collections to January 1883, in Ramachandrapuram and Annasapuram Talukas.
g—Decrease due to unfavorable season and to postponement of kists in some villages—G.O., dated 22nd December 1882, Nos. 1475, 1476-A.
h—Decrease due to remittances from some villages not having been credited in December on account of the Christmas holidays.
i—Decrease due to the Zemindar of Kalkhasti having paid his kists in advance last year.
j—Increase due to collection of water-tax of the Devanahalli estate for the two previous faslis.
k—Increase due to prompt collection.
l—Increase due to larger outstanding balance at the beginning of the fasli.
m—Decrease is stated to be due to smaller arrears. The Board find that the arrears are larger as pointed out in their Proceedings, dated 13th January 1883, No. 92.
n—Decrease due to smaller arrears outstanding at the beginning of the fasli.
o—Decrease due to grant of remission on lands left waste under several tanks and to a great portion of the arrears of previous years being irrecoverable.
p—Decrease due to non-payment of kists by the Kaverinagar Zemindar.

II.—Comparative Statement of Collections of Salt Revenue in the Madras Presidency up to the end of December 1882 (Official Year 1882-83).

Districts.	LAST YEAR.		CURRENT YEAR.		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	
1	2	3	4	5	6
<i>Sales including dutiable Imports.</i>	<i>MDS.</i>	<i>RS.</i>	<i>MDS.</i>	<i>RS.</i>	
1. Chicacolo Division.	307,083	21,69,119	887,555	19,40,272	a The increase in quantity is attributable to the suppression of illicit practices and partly to increased stocks.
2. Godavari ..	243,117	6,51,613	259,517	5,66,560	b The increase in quantity is due to the suppression of illicit practices and to the sale of light salt at Pennuguduru.
3. Kistna ..	273,278	7,52,806	258,188	6,07,662	c The decrease in quantity is due to interruptions of communications in consequence of heavy rains and floods.
4. Nellore ..	324,202	10,34,666	322,055	6,98,420	d The decrease in quantity is due to the fact that the figures of the previous year include the sales of Tada since transferred to the Chingleput Division. The decrease in the collections is partly due to there being no credit realizations as in the corresponding period of the last year.
5. Madras ..	422	1,055	438	874	
6. Chingleput Division.	1,063,921	25,57,731	1,219,985	27,38,196	e The increase in quantity is due to increased sales for the Ceded Districts and to the transfer of Tada. The increase in the collections is chiefly due to the larger realizations on account of credit sales.
7. South Arcot ..	342,545	8,14,767	444,541	8,92,326	f The increase in quantity and in the collections is partly due to the larger stocks held and partly to the operation of (Madras) Act I of 1882.
8. Tanjore ..	443,392	8,58,685	675,626	12,32,525	g The increase in quantity is due to the lightness of the salt on sale, to the operation of (Madras) Act I of 1882, and also to exports to the Straits Settlements. The increase in the collections is due to larger collections on account of credit sales.
9. Tinnevely Division.	734,297	15,24,897	596,145	11,278,567	A The decrease in quantity is due to there being no export as in the corresponding period of the previous year, and also, to some extent, to the heaviness of the salt sold.
10. South Canara ..	56,692	1,47,144	47,832	98,454	i The decrease in the sales is due to the clearance of Government salt. The increase in the free imports is attributable to the operation of (Madras) Act I of 1882, and to the efficiency of the preventive measures now in operation.
11. Malabar ..	16,696	33,554	13,303	18,694	The decrease in the collections, where not otherwise explained, is due to the reduction in the rate of duty.
12. Commissioner of Salt Revenue.	..	350	..	195	
Total..	4,305,645	1,05,46,387	4,625,185	1,00,72,745	
<i>Free Imports.</i>					
Madras ..	19	..	1,482	..	
Central Division.	76,238	..	131,570	..	
South Canara.	..	..	..	..	
Malabar.	208,037	..	872,024	..	
Total ..	284,294	..	505,076	..	

• Tinnevely excise 2,37,617
 † South Canara excise 79,007

III.—Comparative Statement of Collections of Revenue in the Madras Presidency up to the end of December 1882 (Official Year 1882-83).

Districts.	EXCISE ON SPIRITS.		OPUM AND INTOXICATING DRUGS.		LICENSE TAX.		SEA CUSTOMS.		LAND CUSTOMS.	
	Last Year.	Current Year.	Last Year.	Current Year.	Last Year.	Current Year.	Last Year.	Current Year.	Last Year.	Current Year.
1	2	3	4	5	6	7	8	9	10	11
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatnam ..	..	..	..	..	..	..	..	..	..	..
3. Godavari ..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	..	..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	..	..	..	..	..	..	..	..	..	..
13. South Arcot ..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly ..	..	..	..	..	..	..	..	..	..	..
16. Madurai ..	..	..	..	..	..	..	..	..	..	..
17. Tinnevely ..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..
Total ..	42,41,214	41,75,073	78,716	1,31,931	3,74,262	3,41,402	14,22,218	6,55,500	53,097	69,530

REMARKS.

EXCISE ON SPIRITS.

a—Increase due to prompt realization of the kists due.
 b—Increase partly due to prompt payment of kists and partly to larger arrears.
 c—Increase due to better sales. The Collector should report the cause of the sales being better.
 d—Increase due to better sales. The Collector is requested to explain.
 e—Decrease due to smaller arrears and to smaller current demand.
 f—Decrease is stated to be due to less arrears. The Collector is referred to Board's Proceedings, dated 13th January 1883, No. 92.
 g—Decrease due to smaller issues.

OPUM.

A—Increase not explained. The Collector is requested to supply the omission.

LICENSE TAX.

i—Decrease not explained. The Collector is requested to supply the omission.
 j—Decrease due to smaller arrears and to no payments having been made by the Municipality.
 k—Decrease to smaller exportation of grain to foreign ports.
 l—Decrease due to the new Tariff Act and to non-collection of godown rent on iron, which, since 1st May 1882, is passed from the beach.
 m—Decrease due to the new Tariff Act.

SEA CUSTOMS.

Comparative Statement of Collections of other Sources of Revenue in the Madras Presidency up to the end of December 1882, &c.—(Continued).

Districts.	STAMPS.										TOTAL.	
	Sale of Court Fee Stamps.			Sale of Non-Judicial Stamps.			Miscellaneous.			Total.	Last Year.	Current Year.
	Last Year.		Current Year.	Last Year.		Current Year.	Last Year.		Current Year.			
	12	13	14	15	16	17	18	19	20	21		
1. Ganjam ..	61,738	60,082	33,149	33,178	792	1,154	95,729	94,414	3,02,672	2,16,859		
2. Vizagapatam ..	90,069	1,03,260	61,617	60,800	1,559	2,315	1,43,245	1,66,375	3,04,688	3,47,549		
3. Godavari ..	1,86,725	1,75,229	68,481	71,948	2,033	2,803	2,68,239	2,49,980	6,06,502	4,98,648		
4. Krishna ..	1,02,120	96,632	49,129	53,630	1,133	1,433	1,62,382	1,51,695	3,66,048	3,45,606		
5. Nellore ..	73,503	68,019	42,788	49,517	1,084	1,037	1,17,375	1,09,673	2,05,911	2,35,475		
6. Cuddapah ..	64,778	67,881	49,976	48,511	730	934	1,15,534	1,06,828	3,01,359	2,76,598		
7. Anantapur ..	24,220	22,571	17,648	17,628	426	527	42,294	40,628	1,61,814	1,71,988		
8. Bellary ..	47,367	42,275	25,700	25,956	550	704	73,617	68,935	3,05,437	3,43,624		
9. Kurnool ..	34,887	34,197	30,514	30,155	669	707	66,070	65,059	2,13,431	1,88,296		
10. Madras ..	1,77,665	1,64,781	1,02,843	83,034	771	1,068	2,81,181	2,48,683	21,15,224	15,06,376		
11. Chingleput ..	51,472	51,691	29,123	31,062	886	909	81,480	83,662	2,97,556	3,00,484		
12. North Arcot ..	86,716	86,876	66,839	63,309	1,392	1,240	1,44,947	1,43,435	4,60,455	4,22,574		
13. South Arcot ..	84,716	93,436	61,977	63,665	1,036	1,246	1,47,729	1,53,366	4,84,075	4,22,574		
14. Tanjore ..	2,87,995	3,00,754	1,67,328	1,54,916	4,467	4,041	4,59,790	4,59,711	10,12,957	10,39,931		
15. Trichinopoly ..	68,827	75,402	43,136	47,415	1,016	913	1,12,979	1,23,730	2,81,820	2,49,238		
16. Madurai ..	1,99,912	1,73,175	1,00,609	1,06,323	2,121	2,322	3,02,642	2,36,445	3,73,541	3,18,180		
17. Tinnevely ..	1,43,346	1,32,348	1,05,625	1,02,240	1,803	1,857	2,50,574	1,52,793	1,50,441	3,19,389		
18. Coimbatore ..	81,279	78,028	70,540	71,586	974	827	45,770	35,364	1,61,759	1,78,001		
19. Nilgiris ..	15,698	15,768	30,139	19,822	33	74	1,31,623	1,09,633	3,66,845	2,98,134		
20. Salem ..	82,131	67,053	46,675	41,320	2,817	1,310	1,48,287	1,51,856	2,83,504	2,72,983		
21. South Canara ..	1,01,823	1,02,962	45,215	47,106	1,319	1,788	6,32,032	5,01,934	7,36,008	6,89,535		
22. Malabar ..	3,50,197	3,21,054	1,77,330	1,75,971	4,505	4,909	1,63,717	1,39,850	1,63,717	1,39,850		
23. Superintendent of Stamps ..	54,440	53,546	1,09,277	86,304	..	..	..	..	..	..		
Total ..	24,71,474	23,76,539	15,16,659	14,62,996	31,996	34,113	40,20,129	38,73,633	102,19,636	92,67,089		

*—Increase due to increased litigation.
 e—Decrease due to smaller number of documents connected with gold mining, involving large stamp duty having been stamped, and to fall in the number of Small Cause suits owing to the working of the Presidency Small Cause Courts Act not being properly understood.
 p—Decrease due to decreased litigation.
 q—Decrease due to stamps of the value of Rs. 13,750 having been affixed to a single conveyance last year, while no such transaction took place in the current year.

STAMPS.

IV.—General Comparative Abstract of the Collections under the various Items.

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
Land Revenue	RS. 1,14,37,297	RS. 1,10,74,254	RS. ..	RS. 3,63,043
	Last Official Year.	Current Official Year.	Increase.	Decrease.
Excise on Spirits	RS. 42,41,214	RS. 41,75,073	RS. ..	RS. 66,141
Opium and Intoxicating Drugs	78,716	1,31,931	53,215	..
Assessed Taxes	3,74,262	3,41,402	..	32,860
Sea Customs	14,22,218	6,65,500	..	7,56,718
Land Customs	83,097	69,530	..	13,567
Salt	1,05,46,387	1,00,72,745	..	4,73,642
Stamps	40,20,129	38,73,653	..	1,46,476
Total ..	2,07,66,023	1,93,29,834	..	14,36,189
	Last Fasli.	Current Fasli.	Increase.	Decrease.
Particulars.	RS.	RS.	RS.	RS.
Land Revenue—				
Collection to the end of Nov. 1882 ..	62,00,780	60,13,133	..	1,87,647
Do. in December 1882 ..	52,36,517	50,61,121	..	1,75,396
Total ..	1,14,37,297	1,10,74,254	..	3,63,043
	Last Official Year.	Current Official Year.	Increase.	Decrease.
Other Items—	RS.	RS.	RS.	RS.
Collection to the end of Nov. 1882 ..	1,84,83,615	1,71,13,412	..	13,70,203
Do. in November 1882 ..	22,82,408	22,16,422	..	65,986
Total ..	2,07,66,023	1,93,29,834	..	14,36,189

(A true Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

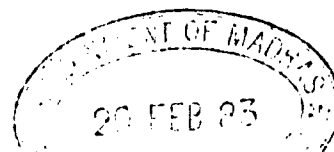
Copy to all Collectors.

" to the Commissioner of Salt Revenue.

Exd. J. Wright.

1883.
Board of Revenue,
MADRAS.

4



Printed February 17 th.

Proceedings, 6th February 1883, No. 323.

Dec 10/2/83

Comparative Statement of Collections of all sources of Revenue in the several districts of the Madras Presidency up to the end of December 1882.

Indesby alingent

BOARD OF REVENUE, 2ND FEBRUARY 1883, No. 274.

PROCEEDINGS OF THE BOARD OF REVENUE.

X READ—the following papers:—

From the Collector of Anantapur,	dated 14th January 1883.
" " of " "	12th " "
" " of Arcot, North,	13th " "
" " of " "	9th " "
" " of Arcot, South,	11th " "
" " of Bellary,	16th " "
" " of Canara, South	15th " "
" " of Chingleput,	11th " "
" " of " "	10th " "
" " of Coimbatore,	12th " "
" " of " "	19th " "
" " of Cuddapah,	12th " "
" " of Ganjam,	11th " "
" " of " "	15th " "
" " of Godavari,	15th " "
" " of Kistna,	15th " "
" " of Kurnool,	17th " "
" " of Madras,	12th " "
" " of " "	15th " "
" " of " "	11th " "
" " of Madura,	15th " "
" " of Malabar,	15th " "
" " of Nellore,	16th " "
" " of " "	17th " "
" " of Nilgiris,	15th " "
" " of Salem,	16th " "
" " of Sea Customs,	
Madras,	9th " "
" Supt. of Stamps,	10th " "
" Collector of Tanjore,	15th " "
" " of Tinnevely,	15th " "
" " of Trichinopoly,	15th " "
" " of Vizagapatam,	17th " "

RESOLUTION—dated 2nd February 1883, No. 274.

Land Revenue.—In the Demand, Collection and Balance returns received for December, the arrear balance at the beginning of Fasli 1292 (1882-83) is given at Rs. 92,83,094. In North Arcot, the Collector reported in his letter disposed of in Board's Proceedings, dated 27th October 1882, Mis. No. 8282, that the arrear demand

up to Fasli 1290 (1880-81) required to be raised to Rs. 1,87,401, with reference to the amounts shown in the village accounts. Allowing for this correction, which has not yet been carried out by the Collector, the correct balance will be Rs. 92,52,143. Deducting from this the collections and remissions up to the end of December—Rs. 41,96,517 and Rs. 5,41,173, respectively—the balance at the end of the month amounts to Rs. 46,14,453 as detailed below:—

	RS.
Fasli 1291 (1881-82)	14,97,384
" 1290 (1880-81)	9,22,599
" 1289 (1879-80)	9,27,871
" 1288 (1878-79)	6,45,481
Previous Faslis	6,21,118
Total	46,14,453

2. Of the above sum, Rs. 5,40,883 comprise arrears remaining to be written off, Rs. 11,28,277 + Rs. 27,715 for Fasli 1290 in remission in Board's Proceedings, dated 23rd November 1882, No. 2880, and Rs. 3,88,991 are shown as irrecoverable in the Jamabandi Reports for Fasli 1291 (1881-82) now under review. The net recoverable balance, therefore, amounts to Rs. 25,41,020, of which Rs. 14,97,384, or nearly fifteen lakhs, relate to Fasli 1291, which expired on the 30th June 1882, and Rs. 10,43,636 to previous years. The balance exceeds one lakh of rupees in the districts noted below:—

	RS.
Godáviri	1,84,823
Kistna	1,24,807
Nellore	3,66,532
Bellary	1,79,836
North Arcot	2,27,237
South Arcot	2,99,324
Tanjore	1,25,517
Madura	1,13,294
Coimbatore	3,10,889
Salem	1,35,423

3. The explanations of the Collectors of Godáviri, Nellore, North Arcot, South Arcot and Coimbatore, where the balances are large, have been submitted to Government with Board's Proceedings, dated 18th January 1883, No. 128. The Board regret to find that there has not been any improvement in the collections in Nellore, South Arcot and Coimbatore. In the first-named district, the Collector states that the collections, both arrear and current, have been retarded owing to the taluk and village officers having been called away to supervise and repair the damages caused by the late floods. The Collector of Coimbatore reports that of the arrears relating to Fasli 1291 (1880-81), Rs. 32,692 only are recoverable, and that out of the arrears of Fasli 1291 (1881-82) amounting to Rs. 1,49,647, he thinks that some portion of it will be found irrecoverable. He is requested to submit detailed proposals without delay for writing off the arrears which have been found to be irrecoverable since the date of his letter disposed of in Board's Proceedings, dated 23rd November 1882. The Board note that three of the Tahsildars have been fined for delay in collecting the arrears. The Collectors of Kistna and Bellary are requested to explain why the arrear collections in the month were so small, amounting to only Rs. 3,539 and Rs. 6,937, respectively. In Salem, the collections amounted to only Rs. 13,352, but the Collector explains that, of the balance due, Rs. 30,000 are outstanding against estates which have been taken under Government management, Rs. 23,000 against the Kadatúr Mitta, the sale of which has been sanctioned by the Board, and Rs. 3,500 against the Bágulúr Palayam, which is under attachment by order of a Civil Court and is managed by a receiver appointed by the District Court.

4. The current balance up to the end of December amounted to Rs. 25,32,576,

	Current Balance.	RS.
Godáviri	3,61,586	
Kistna	3,21,857	
South Arcot	2,70,275	
Coimbatore	2,20,203	
Nellore	2,19,171	
North Arcot	1,73,572	
Tinnevely	1,41,290	

or 27.3 per cent. of the estimated demand up to the month. The balance is large in the districts noted in the margin. In many cases, it amounts to more than a third of the demand. With the exception of Nellore, in which the short collections appear to be due to the effects of the late floods, the delay in the collections in the other districts is most unsatisfactory, and the Collectors concerned are called upon to see that the stringent orders of the Board and Government are no longer disregarded. There is room for improvement also in Ganjam, where the current balance (Rs. 1,09,631) is very nearly one-third of the demand. The collections are satisfactory in Kurnool and Tanjore.

5. *Abkari*.—Under Abkari, the arrear balance on the 1st April 1882 was Rs. 5,69,937, which was reduced by subsequent collections and remissions (Rs. 2,17,502 and Rs. 2,59,694, respectively) to Rs. 92,741 at the end of December:—

	RS.
1881-82	31,282
1880-81	24,554
1879-80	11,507
1878-79	2,250
1877-78	23,148
Total	92,741

6. Of the above sum, Rs. 11,359-8-0 have been sanctioned to be written off in G.O., dated 21st November 1882, No. 1300.

The balances are large in the four districts noted in the margin. Orders have

	RS.
Chingleput	22,047
South Arcot	18,438
Bellary	15,985
Godáviri	14,615
Other districts	21,656
Total	92,741

been issued for the sale of the defaulters' property in Chingleput and South Arcot. The Collector of Bellary is requested to expedite the report called for in paragraph 7, Board's Proceedings, dated 11th January 1883, No. 71. The large balance in Nellore noticed in the review for November has been reduced by credit having since been taken for the amount of Rs. 14,312 realized by the sale of Promissory Notes by the Bank of Madras in April 1882. This amount is now included in the collection up to November, which is wrong. It should be shown under collections 'in the month.' The Collector is requested to explain why the amount, which was credited in the Bank in April 1882, was not adjusted in the district accounts until December 1882.

7. The balance on account of the current kists amounted to Rs. 1,72,573 out of a demand of Rs. 40,83,713. The collections on the whole appear to have been satisfactory, but the balance is large in

	RS.
Vizagapatam	24,646
Nellore	24,280
Malabar	24,286

Vizagapatam, Nellore and Malabar. The Collector of Malabar states that the balance in his district is covered by excess collections in Nilgiris. His attention is invited to paragraph 8 of Board's Proceedings, dated 11th January 1883, No. 71, and he is requested to report further on the point in communication with the Collector of Nilgiris if necessary. The Collectors of Vizagapatam and Nellore report that steps have been taken for the speedy collection of the balances in their districts.

BOARD OF REVENUE, 2ND FEBRUARY 1883, No. 271.

Arrears. { 1880-81	..	Rs. 1,950
{ 1881-82	..	238
Current	..	2,186
	..	2,444
		4,630
Godavari	..	2,252 (current.)
Nellore	..	1,646 (arrears.)
Other districts ..	..	732
		4,630

Opium.—The balance under opium at the end of December 1882 was Rs. 4,630* out of a total demand of Rs. 1,72,416. It is rather large in Godavari, and no explanation of it is given by the Collector. Of the balance in Nellore, Rs. 1,364 have been declared irrecoverable and recommended to be written off in Board's Proceedings, dated 12th December 1882, No. 3087.

(True Extract.)

[Signature]
Acting Secretary.

To the Secretary to Government, Revenue Department, ✓
,, all Collectors. with three statements in manuscript.

1883.
Board of Revenue,
MADRAS.

3

Print

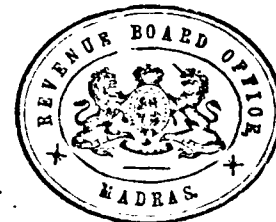
Printed February th.

Proceedings, 2nd February 1883, No. 274.

Recd 2/2/83

Reviewing Demand, Collection and Balance
Statements received from districts for December
1882.

Res Chy already sent



Proceedings of the Board of Revenue,

Dated 2^d February — 1883.

No. 274

Miscellaneous.

Read the following

From Collector of Anantapur dated 12th 14th January/83

- De — District North — 9th & 13th Jan —
- De — District South — 11th January —
- De — Bellary — 16th January —
- De — Coimbatore South — 15th January —
- De — Chingleput — 10th & 11th January —
- De — Coimbatore — 12th 14th January —
- De — Cuddalore — 12th January —
- De — Cuddalore — 11th 12th 15th January —
- De — Godavari — 15th January —
- De — Kistna — 15th January —
- De — Kurnool — 17th January —
- De — Madras — 11th 12th 14th 15th Jan —
- De — Madurai — 15th January —
- De — Malabar — 15th January —
- De — Nellore — 16th & 17th January —
- De — Nilgiris — 15th January —
- De — Salem — 15th January —
- De — Sea Customs Madras — 9th January —
- De — Stamp & Supt — 10th January —
- De — Collector of Tanjore — 15th January —
- De — — — — — 15th January —
- De — — — — — 15th January —
- De — — — — — 17th January —

Resolutions

Resolution

In the D. C. B. returns received for December Land Revenue the arrears balanced at the beginning of Fasli 1292 (1882-83) is given at Rs 72,83,074. In North Arcot, the Collector reported in his letter disposed of in Board's Proceedings dated 27th October 1882 No: N 8282, that the arrears demand up to Fasli 1290 (1880-81) required to be raised to Rs 187,404 with reference to the amounts shown in the village accounts. Allowing for this correction which has not yet been carried out by the Collector, the correct balance will be Rs 72,52,143. (deducting from this the collections and remissions up to the end of December, Rs 41,96,517 and Rs 54,1173 respectively, the balance at the end of the month amounts to Rs 46,14,453 as detailed below -

Fasli 1291 (1881-82)	14,77,384
" 1290 (1880-81)	7,22,599
" 1289 (1879-80)	7,27,871
" 1288 (1878-79)	6,45,481
Previous Faslis - - - - -	621,118
Total -	<u>46,14,453</u>

2. Of the above sum, Rs 540,883 comprise arrears remaining to be written off, Rs 11,43,559 * Rs 11,28,277 + Rs 27715 for S. 1290 in S. Arcot have subsequent collections. were recommended for remission in Board's Proceedings dated 23rd November 1882 No: 2880 and Rs 3,88,991 are shown as irrecoverable in the Jamabundy reports for Fasli 1291 (1881-82) now under review. The net recoverable balance, therefore, amounts to Rs 25,41,020 of which Rs 14,77,384 or nearly

nearly fifteen lakhs relate to Fasli 1291 which expired on the 30th June 1882, and Rs 10,43,636 to previous years. The balance exceeds one lakh of Rupees in the Districts noted below:

Godavari	1,84,823
Kistna	1,24,807
Nellore	3,66,532
Bellary	1,79,836
North Arcot	2,27,237
South Arcot	2,99,324
Tanjore	1,25,517
Madura	1,13,294
Coimbatore	3,10,889
Salem	1,35,423

3. The explanations of the Collectors of Godavari, Nellore, North Arcot, South Arcot and Coimbatore where the balances are large have been submitted to Government with Board's Res. dated 18th January 1883 No: 128. The Board regret to find that there has not been any improvement in the collections in Nellore, South Arcot and Coimbatore. In the first named District the Collector states that the collections, both arrears and current, have been retarded owing to the Taluk and Village Officers having been called away to supervise and repair the damages caused by the late floods. The Collector of Coimbatore reports that of the arrears relating to Faslis up to 1290 (1880-81) Rs 32,692 only are recoverable and that out of the arrears of Fasli 1291 (1881-82) amounting

amounting to Rs 149,647 he thinks that some portion of it will be found irrecoverable. He is requested to submit detailed proposals without delay for writing off the arrears which have been found to be irrecoverable since the date of his letter disposed of, in Board's Proceedings dated 23^d November 1882.

The Board note that three of the Tahsildars have been fined for delay in collecting the arrears.

The Collectors of Kitha and Bellary are requested to explain why the Arrear Collections in the month were so small amounting to only Rs 3539 and Rs 6937 respectively. In Belur the Collections amounted to only Rs 13,352, but the Collector complains that of the balance due, Rs 30,000 are outstanding against Estates which have been taken under Government management, Rs 23,000 against the Gadattur Mitha, the sale of which has been sanctioned by the Board, and Rs 3,500 against the Bagalur Palayam which is under attachment by order of a Civil Court and is managed by a receiver appointed by the District Court.

4. The current balance up to the end of December amounted to Rs 25,32,576 or 27.3 per cent of the estimated demand up to the month

The balance is large in the Districts

noted

Current balance

Godavari	3,61,586
Kistna	— 321,857
South Arcot	270,275
Coimbatore	220,203
Nellore	— 219,171
North Arcot	1,73,572
Simnully	— 1,41,290

noted in the margin. In many cases it amounts to more than a third of the demand. With the exception of Nellore in which the short collections appear to be due to the effects of the late floods,

the delay in the collections in the other Districts is most unsatisfactory and the Collectors concerned are called upon to see that the stringent orders of the Board and Government are no longer disregarded. There is room for improvement also in Goujam where the current balance (Rs 1,09,631) is very nearly one third of the demand. The collections are satisfactory in Kurnool and Tanjore.

Abkari - 5. Under abkari, the arrear balance on the 1st April 1882 was Rs 569,937 which was reduced by subsequent collections and remissions (Rs 217,502 and Rs 2,59,694 respectively) to Rs 92,741 at the end of December -

1881-82	—	31,282
1880-81	—	24,554
1879-80	—	11,507
1878-79	—	2,250
1877-78	—	23,148
		<u>92,741</u>

6. Of the above sum, Rs 11,659-8 have been sanctioned to be written off in G.O. dated 21st November 1882 Rs 1,300. The balances are large

larger in the four Districts noted in the margin. Orders have been issued for the sale of the defaulters' property, in Chingleput and South Arcot. The Collector of Bellary is requested to expedite the report called for in para 7 of Board's Proceedings dated 11th January 1883 No 71. The large balance in Nellore noticed in the review for November has been reduced by credit having since been taken for the amount of Rs 14,312 realized by the sale of Promissory notes by the Bank of Madras in April 1882. This amount is now included in the Collection up to November which is wrong. It should be shown under Collections in the month. The Collector is requested to explain why the amount which was credited in the Bank in April 1882 was not adjusted in the District accounts until December 1882.

7. The balance on account of the current Riots amounted to Rs 172,573 out of a demand of Rs 40,83,713. The collections on the whole appear to have been satisfactory, but the balance is large in Vizagapatnam, Nellore, & Malabar. The Collector of Malabar states that the balance in his District is covered by excess Collections in Nizirio. His attention is invited to para 8 of

Chingleput	22,047
S. Arcot	18,438
Bellary	15,985
Godavari	14,615
Other Districts	21,650
	<u>92,741</u>

* Arrears 1880-81	- 19,50
1881-82	- 236
	<u>2186</u>
Current	2444
	<u>4630</u>
Godavari	2252 (current)
Nellore	1646 (arrears)
Other Districts	732
	<u>4630</u>

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of Board's Proceedings dated 11th January 1883 No 71 and he is requested to report further on the point in communication with the Collector of Nizirio if necessary. The Collectors of Vizagapatnam and Nellore report that steps have been taken for the speedy collection of the balances in their Districts.

Opium The balance under opium at the end of December 1882 was Rs 4630 out of a total demand of Rs 172,416. It is rather large in Godavari and no explanation of it is given by the Collector. Of the balance in Nellore Rs 1364 have been declared irrecoverable and recommended to be written off in Board's Proceedings dated 12th December 1882 No 3087.

(True Extract)

[Signature]
As Secretary

To the Secretary to Government
with 3 Statements in M.S.
All Collectors.

[Signature]
As Secretary

21 Nov/82 No 1300.
22 Dec - 1463
23 Jan/83 - 99.

Revenue (No. 13) Department
No. 750
1882.

Board of Revenue,
MADRAS.

To

The Secretary to Government
Revenue Department



Recd. 2 Feb/83
Proceedings, dated *22 July* 1882.
No. *274*

Subject.

Reviewing D. R. B.
Statements received from
districts for December/82.

1.—Comparative Statement of Collections of Land Revenue in the

Madras Presidency up to the end of December 1882, Fasli 1292

Districts.	Current.				Arrears.	
	Last Fasli.	Current Fasli.	Increase.	Decrease.	Last Fasli.	Current Fasli.
1	2	3	4	5	6	7
1. Anantapur	53,675	54,690	1015		75,293	119,318
2. Ganjam	2,57,935	2,29,329		28,606	34,810	35,985
3. Vizagapatam	2,67,555	3,33,528	63,973		88,738	41,789
4. Godavari	840,702	613,331		227,371	1,96,564	191,837
5. Kistna	8,34,949	7,84,080		100,869	1,29,297	1,69,334
6. Nellore	2,95,068	2,85,414		9,654	748,776	4,79,240
7. Cuddapah	3,78,608	3,47,160		29,448	1,22,406	77,903
8. Bellary	74,840	69,496		5,344	1,57,804	1,36,466
9. Kurnool	4,89,510	4,95,720	6,210		51,436	21,309
10. Madras	3,94,442	3,03,96		9,047	3,357	6,193
11. Chingleput	1,56,284	1,45,860		10,424	2,83,689	2,34,228
12. North Arcot	4,96,770	4,68,340		28,430	2,47,400	2,18,101
13. South Arcot	4,15,529	5,17,590	102,061		52,584	3,93,757
14. Tanjore	4,89,958	5,32,516	42,558		2,54,904	4,81,925
15. Trichinopoly	2,95,091	3,05,307	10,216		87,977	73,019
16. Madura	1,26,229	1,26,565	70,335		4,70,372	4,38,936
17. Tinnevely	2,34,817	2,50,517	15,700		2,85,735	2,91,289
18. Coimbatore	4,12,726	4,03,672		9,054	3,78,162	5,13,716
19. Nilgiri	24,997	18,460		8,537	32,482	20,608
20. Salem	3,37,011	3,59,671	21,560		1,45,853	1,39,269
21. South Canara	4,431	30,330	25,899		51,547	58,782
22. Malabar	4,44,709	4,42,190		2,519	2,22,75	1,78,44
Total	7,022,836	6,713,111	3,57,578	4,69,303	44,14,461	41,61,143
Net				109,725		

REVENUE.		Total.				REMARKS.
Increase.	Decrease.	Last Fasli.	Current Fasli.	Increase.	Decrease.	
8	9	10	11	12	13	
24,025		148,968	1,74,008	25,040		(a) Increase due to pay-ment of kists in advance
11,75		2,92,745	2,65,314		27,431	
	4,69,49	3,58,293	3,75,317	17,024		(b) Increase due to favourable character of the season.
	54,27	1,03,726	80,446		23,279	
4,003		1,01,424	95,341		6,083	
	2,69,536	1,04,384	76,464		27,919	(c) Increase not explained
	42,503	50,104	42,903		7,195	(d) Increase due to vigorous collection of kists.
	21,338	2,32,644	2,05,962		26,682	
	30,127	54,094	51,702		2,391	
2,836		42,799	36,588		6,211	(e) Increase due to early sale of amindivi coin this year.
	49,461	4,39,973	3,80,088		59,885	
	2,929	74,417	68,644		5,772	
	1,31,927	94,123	91,134		2,986	(f) Decrease due to the closing of Treasuries—
2,26,121		74,476	1,03,441	26,679		Having been closed earlier than usual owing to the Xmas holidays and to short collection in Gumsur owing to absence of karnam on settlement operations.
	14,958	3,83,068	3,78,326		4,742	
	31,436	5,96,601	6,35,501	38,900		
5,554		5,20,552	5,41,856	21,304		
1,35,554		7,90,888	9,17,388	1,26,500		
	11,879	5,74,79	3,70,63		2,041	
	6,584	4,82,864	4,97,840	14,976		
7,236		5,59,78	8,91,12	33,134		
	4,431	4,68,984	4,60,034		8,950	(g) Decrease due to loss of crops during the recent floods, to low prices of grain and to short payment of kists.
4,42,537	6,95,855	1,14,37,297	1,10,74,254	54,556	90,800	
	2,53,318				3,63,043	Short payment of kists 5 January 83 in the Remission and Amalgamation Taluk.

- a. Decrease due to unfavourable season and to postponement of kists in some villages. C.O. 322nd dated 1882 and 1478/1475A.
 b. Decrease due to remission of kists in some villages not having been credited in kists on account of the Xmas holidays.
 c. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 d. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 e. Increase due to prompt collections.
 f. Increase due to large outstanding balances at the beginning of the year.
 g. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 h. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 i. Increase due to prompt collections.
 j. Increase due to large outstanding balances at the beginning of the year.
 k. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 l. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 m. Increase due to prompt collections.
 n. Increase due to large outstanding balances at the beginning of the year.
 o. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 p. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 q. Increase due to prompt collections.
 r. Increase due to large outstanding balances at the beginning of the year.
 s. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 t. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 u. Increase due to prompt collections.
 v. Increase due to large outstanding balances at the beginning of the year.
 w. Decrease due to the remission of kists in some villages having paid kists in advance last year.
 x. Decrease due to collection of kists in some villages not having been credited in kists on account of the Xmas holidays.
 y. Increase due to prompt collections.
 z. Increase due to large outstanding balances at the beginning of the year.

II.—Comparative Statement of Collections of Salt Revenue in the

Districts.	LAST YEAR.		CURRENT YEAR.	
	Quantity.	Amount.	Quantity.	Amount.
	MDS.	RS.	MDS.	RS.
1	2	3	4	5
			Sales including dutiable Imports.	
1. Chingleput				A
2. Chingleput Division	817083	2167117	887555	1740272
3. Vizagapatnam	243117	651613	259517	566560
4. Godavari	273278	752806	258188	607662
5. Kistna	324202	1034666	322055	678420
6. Nellore				
7. Chittoor				
8. Bellary				
9. Tumkur	422	1055	438	874
10. Madras	1063921	2557731	1219985	2738196
11. Chingleput Division				F
12. North Arcot	342545	814767	444541	872326
13. South Arcot	443392	858685	575626	1232525
14. Tanjore				G
15. Tamilnadu				
16. Madurai				
17. Tinnevely Division	734297	1524897	596145	1278567
18. Cambay				
19. Nilgiri				
20. Salem				
21. South Canara	56692	147144	47832	78454
22. Malabar	16696	33554	13303	18694
23. Commissioner of Salt Revenue		350		195
Total ..	4305645	10546387	4626185	10072745

Free Imports

Madras Presidency up to the end of December 1882, Official Year 1882-83.

93

REMARKS.
6
A. The increase in quantity is attributable to the suppression of illicit practices and partly to increased stocks.
B. The increase in quantity is due to the suppression of illicit practices and to the sale of light salt at Pennagudurn.
C. The decrease in quantity is due to interruptions of communication in consequence of heavy rains and floods.
D. The decrease in quantity is due to the fact that the figures of the previous year include the sales of Tada since transferred to the Chingleput Division. The decrease in the collections is partly due to there being no credit realizations as in the corresponding period of the last year.
E. The increase in quantity is due to increased sales for the Ceded Districts and to the transfer of Tada. The increase in the collections is chiefly due to the larger realizations on account of credit sales.
F. The increase in quantity and in the collections is partly due to the larger stocks held and partly to the operation of (Madras) Act 19 of 1882.
G. The increase in quantity is due to the lightness of the salt on sale, to the operation of Madras Act 2 of 1882 and also to exports to the Straits Settlements. The increase in the collections is due to larger collections on account of credit sales.
H. The decrease in quantity is due to there being no export as in the corresponding period of the previous year, and also to some extent, to the heaviness of the salt sold.
I. The decrease in the sales is due to the clearance of Government salt. The increase in free imports is attributable to the operation of (Madras) Act 1 of 1882 and to the efficiency of the preventive measures now in operation.
The decrease in the collections, where not otherwise explained is due to the reduction in the rate of duty.

x. Tinnevely excise 2,37,617 Rs.

* S. Canara. excise 79,007 Rs.

Madras 19
S. Canara 76238
Central Div. Chitalur 208037
Total 284294

1482
131570
372024
505076

III.—Comparative Statement of Collections of Other Sources of Revenue in the

Districts.	Excise on Spirits.		Opium and Intoxicating Drugs.		License Tax.	
	Last Year.	Current Year.	Last Year.	Current Year.	Last Year.	Current Year.
1	2	3	4	5	6	7
1. Anantapur	99013	122447 ^a	42	42	10465	8873
1 Ganjam ..	74853	77463	3356	4418	8962	5955
2 Vizagapatam ..	128925	109247 ^h	16123	58067 ^h	13052	11035
3 Godavari ..	260988	178931 ^e	29009	28468	18619	18889
4 Kistna ..	156131	156744 ^a	3866	4985	31732	27846
5 Nellore ..	72513	108404 ^a	693	1874	15329	15607
6 Cuddapah ..	149866	143573 ^a	97	924	35860	25275 ⁱ
7 Bellary ..	214562	253837 ^a	99	129	17159	20623
8 Kurnool ..	126312	113535 ^f	1319	106	19730	17576
9 Madras ..	800740	831157 ^e	4258	3768	47214	39245
10 Chingleput ..	206428	205194	1393	1838	8255	9790
11 North Arcot ..	279979	251795 ^e	4511	7289	31018	20665
12 South Arcot ..	279476	253044 ^e	239	179	9701	7367
13 Tanjore ..	313721	332600 ^h	2329	1881	19734	26752
14 Trichinopoly ..	129975	120957	2708	4451	3573	3180
15 Madura ..	119774	129315 ^a	665	64	11200	17561
16 Tinnevely ..	83192	69613 ^e	841	1427	8853	6685
17 Coimbatore ..	154809	164548	3234	5104	8553	10428
18 Nilgiri ..	111911	139107 ^a	312	64	3766	3465
19 Salem ..	217187	171575 ^g	219	251	17816	16629
20 South Canara ..	119694	108224 ^e	76	36	8090	9090
21 Malabar ..	141762	133703	3325	6566	25581	17347
Total ..	4241214	4175073	78716	131931	374262	341402

h. Decrease due to the new Trist act and to noncollection of godown rent on iron in which fine 1st May 1832 is passed from the beach.
 i. Decrease due to the new Trist act.

Madras Presidency up to the end of December 1832, Official Year 1832-83.

SEA CUSTOMS.		LAND CUSTOMS.		
Last Year.	Current Year.	Last Year.	Current Year.	
8	9	10	11	
119772	34609 ^k	"	"	(a) Increase due to prompt realization of the kists due.
3343	2827	"	"	(b) Increase due partly to prompt payment of kists and partly to larger arrears.
38547	22356 ^k	100	24	
21937	4336 ^k	"	"	(c) Increase due to better sales. The collector should report the cause of the sales being better.
1	17	"	"	
"	"	"	"	(d) Decrease not explained. The collector is requested to explain.
981831	382323 ^l	"	"	(e) Decrease due to smaller arrears and to smaller current demands.
"	"	"	"	(f) Decrease is stated to be due to arrears. The collector is referred to Mr. D. B. Jan 1832.
19895	10279	27034	19609	(g) Decrease due to smaller issues.
167011	173232	50372	45695	(h) Increase not explained. The collector is requested to explain. Supply the cause.
"	"	"	"	(i) Decrease not explained. The collector is requested to explain. Supply the cause.
4827	1951 ^m	"	"	(j) Decrease due to smaller arrears and to no payments having been made by the Municipality.
30081	4010	"	"	
"	"	"	"	
"	"	"	"	
7257	3777	"	"	
27715	25783	5591	4202	
1422218	165500	83097	69530	k. Decrease due to smaller exportations of grain to foreign ports.

III.—Comparative Statement of Collections of Other Sources of Revenue in the

Districts.	STAMPS.					
	Sale of Court Fee Stamps.		Sale of Non-Judicial Stamps.		Miscellaneous.	
	Last Year.	Current Year.	Last Year.	Current Year.	Last Year.	Current Year.
	12	13	11	15	16	17
6-1 Anandapur	24220	22571	17648	17528	426	527
1 Ganjam	61788	60082	33149	33178	772	1154
2 Vizagapatam	90069	103260	51617	60800	1557	2315
3 Godavari	186725	175229	69481	71948	2033	2803
4 Kistna	102120	96632	49127	53630	1133	1433
5 Nellore	73503	68017	42788	40517	1084	1037
6 Cuddapah	64778	57381	49976	48511	780	734
7 Bellary	47367	42275	25700	25756	550	704
8 Kurnool	34887	34197	30514	30155	669	707
9 Madras	177565	164781	102845	83034	771	1068
10 Chingleput	51472	51671	29122	31062	886	709
11 North Arcot	86716	36876	56839	55307	1392	1240
12 South Arcot	84716	73455	61777	58665	1036	1246
13 Tanjore	287775	300754	187328	154716	3467	4041
14 Trichinopoly	68827	75402	43136	47415	1016	713
15 Madura	179712	175175	100607	106323	2121	2322
16 Tinnevely	143346	132348	105125	102240	1603	1857
17 Coimbatore	81277	78028	70540	71586	774	827
18 Nilgiri	15598	15768	50139	17522	33	74
19 Salem	82161	67053	46675	41320	2817	1310
20 South Canara	101823	102762	45215	47106	1347	1788
21 Malabar	350197	321051	177330	175771	4505	4909
22 Supt. of Stamps	54440	53546	107277	86304	"	"
Total	2471474	2376537	1516657	1412776	51796	34118

Madras Presidency up to the end of December 1882, Official Year 1882-83.

Total.		TOTAL.		REMARKS.
Last Year.	Current Year.	Last Year.	Current Year.	
18	19	20	21	
42294	40626	151814	171988	n. Increase due to increased litigation
95729	94414	302672	216859	
143245	166375	304688	347549	O. Decrease due to smaller number of documents connected with gold mining involving large stamp duty having been stamped and to fall in the number of small cause suits owing to the working of the Presidency Small Cause Courts Act not being properly understood.
258239	249980	605502	498648	
152382	151695	366048	345606	p. Decrease due to decreased litigation.
117375	109573	205911	235475	q. Decrease due to stamps of the value of Rs 13,750 having been affixed to a single conveyance last year while no such transaction took place in the current year.
115534	106826	301357	276598	
73617	68935	305437	343524	
66070	65059	213431	198296	
281181	248883	2115224	1505376	
81480	83662	297556	300484	
144947	143425	460455	422574	
147729	153366	484075	443844	
459790	459711	1012957	1039931	
112977	123730	249238	252318	
302642	281820	438508	430811	
250574	236445	373541	318180	
152793	150441	319389	330521	
45770	35364	161759	178001	
131623	109683	366845	298138	
148387	151856	283504	272983	
532032	501934	736006	689535	
163717	139850	163717	139850	
4020129	3873653	10219636	9257089	

IV.—General Comparative Abstract of the Collections under the various Items.

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
Land Revenue	114,37,297	110,74,254	"	3,63,043.
	Last Official Year.	Current Official Year.	Increase.	Decrease.
Excise on Spirits	42,41,214	41,75,078	"	66,141
Opium and Intoxicating Drugs	78,716	1,31,931	53,215	"
Assessed Taxes	374,262	3,41,402	"	32,860
Sea Customs	14,22,218	6,65,500	"	7,56,718
Land Customs	83,097	69,530	"	13,567
Salt	105,46,387	100,72,745	"	4,73,642
Stamps	40,20,129	38,73,653	"	1,46,476
Total ..	2,07,66,023	1,93,29,834	"	14,36,189.
	Last Fasli.	Current Fasli.	Increase.	Decrease.
Particulars.				
Land Revenue—				
Collection to the end of <i>November 1882</i> ..	62,00,780	60,13,133	"	1,87,647
Do. in <i>December</i> ..	52,36,517	50,61,121	"	1,75,396
Total ..	114,37,297	110,74,254	"	3,63,043
	Last Official Year.	Current Official Year.	Increase.	Decrease.
Other Items—				
Collection to the end of <i>November 1882</i> ..	184,83,615	171,13,412	"	13,70,203
Do. in <i>December</i> ..	22,82,408	22,16,422	"	65,986
Total ..	2,07,66,023	1,93,29,834	"	14,36,189

REVENUE BOARD OFFICE,

Madras,

6th February, 1883.

L. S. S. S.
Sg. Secretary.

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Rev. 7

Statement of Demand, Collection, and Balance of *Opium* Revenue

Districts.	Arrears at the beginning of the <i>Official</i> Year 1882-83	DEMAND.				Arrears	
		Current			Total Arrears and Current.	Up to last Month.	In this Month.
		Up to last Month.	In this Month.	Total.			
1	2	3	4	5	6	7	8
Ganjam ..	51	17,842	94	17,936	17,987	42	.
Vizagapatam ..	50	78,765	157	78,922	78,972	50	.
Godavari ..	.	2,9909	811	30,720	30,720	"	.
Kistna ..	.	4,885	100	4,985	4,985	.	.
Nellore ..	1651	1864	5	1869	3520	5	.
Cuddapah ..	.	911	13	924	924	"	.
Ananthapur ..	.	40	2	42	42	"	.
Bellary ..	.	118	11	129	129	"	.
Kurnool ..	.	104	2	106	106	.	.
Madras ..	.	3,735	33	3,768	3,768	.	.
Chingleput ..	38	1791	10	1801	1839	16	22
North Arcot ..	38	7,255	17	7,272	7,310	28	3
South Arcot ..	.	173	6	179	179	.	.
Tanjore ..	40	1844	18	1862	1902	37	.
Trichinopoly ..	119	4,332	19	4,351	4,470	119	8
Madura ..	8	56	7	63	71	.	.
Tinnevely ..	189	1401	10	1411	1600	16	.
Coimbatore ..	522	5,130	23	5,153	5,675	10	.
Nilgiris ..	.	64	.	64	64	.	.
Salem ..	16	237	20	257	273	16	.
South Canara ..	.	1314	.	1314	1314	.	.
Malabar ..	.	5,973	593	6,566	6,566	.	.
Total ..	2,722	167,743	1,951	172,416	172,416	339	38

Statement of Demand, Collection, and Balance of *Alkars* Revenue

Districts.	Arrears at the beginning of the <i>Official</i> <i>Year 1872-73</i>	DEMAND.				Arrears		
		Current			Total Arrears and Current.	Up to last Month.	In this Month.	
		Up to last Month.	In this Month.	Total.				
1	2	3	4	5	6	7	8	
Ganjam ..	1192	74032	8503	82535	83727	973	.	
Vizagapatam ..	41974	108802	9309	118111	160085	25395	.	
Godavari ..	64495	142511	32943	175454	239949	20595	14	
Kistna ..	34787	117310	29240	146550	181337	11870	1069	
Nellore ..	50820	77547	9079	86626	137446	146058	.	
Cuddapah ..	10194	127357	13673	141024	151218	10194	.	
<i>Channarayana</i> Bellary ..	50055	109487	12977	122464	202519	1030	.	
	77222	223882	30188	254070	331292	"	.	
Kurnool ..	22473	100863	12697	113560	136033	951	.	
Madras ..	4139	739099	102157	841250	845389	3880	.	
Chingleput ..	23157	191786	17007	208873	232030	1110	.	
North Arcot ..	15602	217995	31457	249453	295055	17691	.	
South Arcot ..	36667	220826	26191	247017	283684	18177	52	
Tanjore ..	19099	284722	32787	317509	336608	19099	.	
Trichinopoly ..	5170	112078	13718	125796	130966	3911	.	
Madura ..	7492	90340	10742	101082	108574	6415	.	
Tinnevelly ..	7901	65275	8757	74026	81927	"	.	
Coimbatore ..	1356	116683	13918	130601	131957	944	.	
Nilgiris ..	9324	118586	12486	131072	140396	8845	.	
Salem ..	6337	130300	29721	160021	166358	6337	.	
South Canara ..	58	99110	12354	111464	111522	58	.	
Malabar ..	20423	121080	24075	145155	165578	12834	.	
Total ..	569737	3589666	194017	4083713	4653650	26367	1135	

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Statement of Demand, Collection, and Balance of *Land* Revenue of the Madras Presidency up to the end of *December* 1882.

Statement of Demand, Collection, and Balance of <i>Land</i>																
Districts.	Arrears at the beginning of the <i>Fasli</i> 1292	DEMAND.				Arrears		COLLECTIONS.					Arrears remitted.	BALANCE.		
		Current.			Total Arrears and Current.	Up to last Month.	In this Month.	Total.	Up to last Month.	In this Month.	Total.	Total Arrears and Current.		Arrears.	Current.	Total.
		Up to last Month.	In this Month.	Total.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam ..	63652	58297	278534	336831	400483	33815	2170	5985	47817	179383	227200	263185	.	27667	109631	137298
Vizagapatam ..	102025	167794	198329	366123	468148	76816	347	7163	143571	153846	297357	374520	.	21862	68766	93628
Godavari ..	418191	139851	835066	974917	1393108	170152	20985	91137	103976	509955	613331	804468	.	227054	361586	588640
Kistna ..	448717	364993	740944	1105937	1554654	165795	3539	69334	310451	473629	784080	953114	.	279333	321857	601240
Nellore ..	1174362	14516	385608	400124	1574486	450077	29163	79240	12100	168853	180953	660193	.	695122	219171	914293
Cuddapah ..	195489	10510	431332	441842	637331	76407	3496	9903	10570	338650	349160	429063	41140	111446	92682	204128
<i>Chintalapudi</i> ..	286681	1843	76565	78208	364889	108611	10707	9318	1531	53759	54690	174008	40503	126860	23578	150378
Bellary ..	689522	3334	122983	126317	815839	129529	6987	36446	3330	68166	69496	205962	183814	369242	56821	426063
Kurnool ..	145312	233498	262572	496010	641322	19119	2190	1307	233208	262572	495720	517029	83944	40059	290	40349
Madras ..	16049	24348	6106	30454	46503	4949	1244	6153	24301	6094	30395	36588	5429	4427	59	4486
Chingleput ..	343292	13322	192637	205959	549251	211373	22855	34228	13258	132602	145860	380088	26759	82305	60099	142404
North Arcot ..	576051	256684	376824	633508	1209559	212017	6084	51801	235206	224730	459936	678037	.	357950	173572	531522
South Arcot ..	1138172	397444	390421	787865	1926037	361416	32341	93757	182766	334824	517590	911347	181230	563185	270275	833460
Tanjore ..	611423	222437	422709	645146	1256569	440697	40228	90925	183958	336297	520255	1001180	988	129570	124891	254401
Trichinopoly ..	101186	16271	354756	371027	472213	70753	2266	3019	16207	289100	305307	378326	838	27329	65720	93049
Madura ..	878606	9610	274783	284393	1162999	395707	43229	38936	9580	179091	188671	627607	.	439670	95722	535392
Tinnevely ..	372517	48736	343121	391857	764374	267500	23789	71289	48736	201831	250567	541856	13107	68121	141290	209411
Coimbatore ..	1255092	313042	310893	623875	1878967	455733	58583	513716	107295	296377	403672	917388	.	741376	220203	961579
Nilgiris ..	88283	6573	12390	18963	107246	14387	6216	2603	5412	11048	16460	37063	4121	67259	2503	69762
Salem ..	304657	203759	228056	431815	736472	125917	13352	9269	109782	231324	341106	480375	.	165388	90709	256097
South Canara ..	71848	678	28877	29555	101403	55047	3735	58782	678	28877	29555	88337	.	13066	.	13066
Malabar ..	71016	242627	232774	475401	546417	17082	762	7844	205924	226266	442190	460034	.	53172	33211	86383
Total ..	9352143	2749967	6506160	9256127	18608270	3862299	334218	196517	2018937	4704614	6723551	10920068	541173	4614453	2532576	7147029

Chinn
 Secy. Secretary

of the Madras Presidency up to the end of *December* 1882 .

COLLECTIONS.					BALANCE.			
Tal.	Current			Total Arrears and Current.	Arrears remitted.	BALANCE.		
	Up to last Month.	In this Month.	Total.			Arrears.	Current.	Total.
9	10	11	12	13	14	15	16	17
273	72290	8722	81012	81985	219	.	1523	1523
5395	76904	16561	93465	113860	16579	.	24646	24646
0609	133125	25197	158322	178931	29271	14615	17132	31747
2939	117110	25453	142563	153502	15894	5954	3987	9941
6058	56933	5413	62346	108404	666	4096	24280	28376
0194	117064	16315	133379	143573	.	.	7645	7645
1030	107914	13503	121417	122447	71877	7148	1047	8195
	223880	29957	253837	253837	61237	15985	233	16218
951	99898	12686	112584	113535	21552	.	976	976
880	727320	99957	827277	831157	259	.	13973	13973
1110	185920	18164	204084	205194	.	22047	4789	26836
7691	214995	19086	234081	251772	25421	2490	15372	17862
8229	206765	27360	234125	252354	.	18438	12892	31330
099	284722	32787	317509	336608	.	.	.	.
911	104105	12941	117046	120957	1259	.	8750	8750
115	87187	11529	98716	105131	.	1077	2366	3443
	63738	5875	69613	69613	7901	.	4413	4413
44	116683	13918	130601	131545	.	412	.	412
845	117969	12293	130262	139107	.	479	810	1289
6337	130300	29566	159866	166203	.	.	155	155
58	96977	11189	108166	108224	.	.	3298	3298
2834	99943	20926	120869	133703	7589	.	24286	24286
7502	3441742	469398	3911140	4128642	259694	92741	172573	265314

Ch. J. ...
Secy. Secretary

of the Madras Presidency up to the end of *December* 1882.

COLLECTIONS.					Arrears remitted.	BALANCE.		
Total.	Current			Total Arrears and Current.		Arrears.	Current.	Total.
	Up to last Month.	In this Month.	Total.					
9	10	11	12	13	14	15	16	17
42	17790	94	17884	17926	3	6	52	58
50	78765	157	78922	78972	"	"	"	"
"	24976	3492	28468	28468	"	"	2252	2252
"	4885	100	4985	4985	"	"	"	"
5	1864	5	1869	1874	"	1646	"	1646
"	911	13	924	924	"	"	"	"
"	40	2	42	42	"	"	"	"
"	116	13	129	129	"	"	"	"
"	104	2	106	106	"	"	"	"
"	3735	33	3768	3768	"	"	"	"
38	1790	10	1800	1838	"	"	1	1
31	7240	18	7258	7289	"	7	14	21
"	173	6	179	179	"	"	"	"
27	1820	24	1844	1881	"	3	18	21
119	4314	18	4332	4451	"	"	19	19
"	49	7	56	64	"	"	7	7
5	1401	10	1411	1427	161	12	"	12
"	5071	23	5094	5104	"	512	59	571
"	64	"	64	64	"	"	"	"
5	206	29	235	251	"	"	22	22
"	1314	"	1314	1314	"	"	"	"
"	5973	593	6566	6566	"	"	"	"
72	162601	4649	167250	167622	164	2186	2444	4630

Secretary
Ag: Secretary.

Statement showing the demand collected & Balance of Land Revenue of the Godavari District during the month of January 1883 - Serial 1292.

Balance of arrears of previous Fiscal out- standing on the 30 th last	Collected		Balance		Demand		Balance	
	Rs	P	Rs	P	Rs	P	Rs	P
1	5063	6	100	8	306	9	1456	5

Particulars of Arrears

Penalty of water tax in the Estate of Bidadavolu and Badarayalli kept in abeyance. Vide para 38 of the Gamabandi report for 1891 74350

Amount due by the Rajah of Pithapuram, the collection of which was suspended part of the settlement of question of the refund of water tax - Vide para 38 of Dr. Dr. 140100

Amount for which processes were issued, arreable and immovable property attached 18356 x

Demand notices No 1 have been issued for attachment 14894 x

Dr. Dr. notices sent & other Districts 1260 x

Amount Arreased as income- liable subsequent to the date of the Gamabandi report for Serial 1291 2323

Amount for which the property of the defaulter is ordered to be sold 9200 +

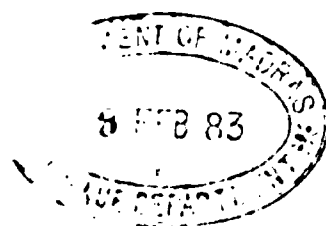
160583

Godavari District
Collector's Office
Camp Peddapur 1st February 1883

To the Secretary to Government
Revenue Department
17

With reference to the official memorandum No 16 dated 16th January 1883.

Revenue (1883) 28/6/83
No 84/8.



To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Fort St. George.

Revenue Board's Proceedings Dated 6 Feb
1883, No. 323

Despatched
Received

Subject.

Comparative Statement of Collections of
all sources of Revenue in the several Districts
of the Madras Presidency up to the end of
December 1882

Revenue (1883) 28/6/83
No 84/8.
27/1/83

Revenue (1883) 28/6/83

Revenue (1883) 28/6/83

No. 9

Collected 23 January 1883. 103

From,

THE COLLECTOR OF

North Arcot.

To,

THE Acting Secretary to
Government
Revenue Department
Fort Saint George.

Sir,

With reference to your Official
Memorandum dated 16th Instant No. 10,
I have the honor to forward herewith
copy of my letter to the Board No. 11 dated
11th I deem fully accounting for the arrears
without unduly prejudicing this District. The
Government will be assured that
there has been no want of care in the
collection of revenue. I beg therefore
to enquire whether, under the circumstances
set forth in the above letter, the return
called for in the Official Memorandum
is still required to be submitted.

I have the honor to be,
Sir,

Your Most obedient Servant,

Thos. J. Smith

Collector

AM

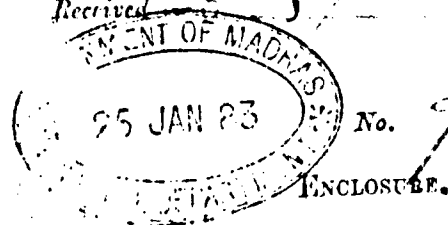
Revenue 1883 Sept

to 531

From,
THE COLLECTOR OF
North Arcot.

To,
THE *Secretary to Govt.*
Rev. Department

Dated 23rd } January 1883.
Received 25th }



Subject.

Forwarding copy
of this Office letter to the
Board for accounting for
the arrears outstanding
against this District
requesting to know what
the return called for is
it will require.

Revenue 1883

NORTH ARCOT, COLLECTOR'S OFFICE.

No. 71

Chittoor 11th January 1883.

From,

THE COLLECTOR OF

North Arcot.

To,

THE *Secretary to the*
Board of Revenue
Madras

Sir,

According to Board's Proceedings
No 3039 dated 7th 11th 1883. I beg to express
my regret that North Arcot has a long
been included therein among the Districts
calling for their use for a long period
as regards the arrears of Land Revenue.

2. The Board will observe from the
R. C. B. Statement of November last
that the balance outstanding against
this District up to 1291 amounts
to Rs 294,985 which is but a few thousand
Rupees less than that of October to which
the Board's previous letter.

3. Of the said amount, no less than
Rs 205,164 stands against the Permanent
Settled Estates as specified below:-

1. Karasimuzgar

1. Karustimuggar Lemindari Rs. 133,008
2. Bungalwar " " 47,403
3. Bungalwar Palliam " " 22,237
4. Gudipati " " 2,047
5. Pulicharla " " 469

Total Rs. 205,164

4. The Karustimuggar Lemindari is, as the Board are aware, hopelessly involved in debt and they were pleased to grant him a loan for the payment of his arrears in their Proceedings dated 14th August last No. 1923. My subsequent recommendation to attach a portion of the Lemindari has been sanctioned in their Proceedings dated 22 October No. 3200, and I am now addressing the Board in a separate communication on the subject of the detailed statement required for the management of the portion to be attached.

5. The Board have been pleased to recommend to Government in their Proceedings No. 2808 dated 16th November last the sanction of the Pulicharla dues from the Bungalwar Lemindari.

6. My recommendation to attach the Bungalwar Palliam on account of the arrears

due thereon having been a subject of in Board's Proceedings No. 1933 dated 4th August last, the matter has been taken under management, and the arrears will have to be met from its collections.

7. The Gudipati Palliam is under Government management under Act II of 1864 and its collections are, after satisfying the current arrears, credited towards the liquidation of the outstanding balance.

8. The arrears against the Pulicharla and other Estates is so very insignificant that it calls for no special remarks. Steps have been taken for its early liquidation.

9. Reducting the amount thus due from the Lemindari and Bungalwar, the remaining Ryotwar and Miscellaneous balance against the District is only Rs. 89,021. As regards this, the Board will observe that I have in my letter No. A dated 31st August last, recommended Paper 107,000 to be written off accounts, and that they have, in their Proceedings dated 12th October last No. 8282, called for a revised demand in view to grant sanction for this provision. The revised demand which

which will be shortly submitted, will show an amount of arrears slightly in excess of that recommended as irrecoverable - but taking the demand (No. 87821) as it at present stands (vide D. C. B. Statement for November) it will be found that there is no balance against the District under the heads of Ryotwar and Miscellaneous taking into account the amount recommended for remission. The foregoing lines will show that the entire balance against the District as per D. C. B. Statement of November has been sufficiently accounted for and could not have been less than it is. These facts have been duly brought to the notice of the Board and the state of the balance in this District being in no way discrepant with the administration, I request that the Board will be pleased to cancel their remarks so far as concern this District as they convey to Government a wrong and unfavorable impression.

I have &c
P. B. S. J. Hunt
Collector

(Inceps)

Shant

Collector

Print as enclosed

Nov 1/531

No 6

Godavari District
Collectors Office

in Circuit Camp

Peddapuram 1st Feb
1883.

Deputy Commissioner

From

W. A. Hapell Esquire

As Collector

Godavari District

To

P. G. Hutchins Esquire

Secretary to Govern-

ment Revenue Dept

Madras.

Sir,

I have the honor to submit herewith the fortnightly report called for in your official Memorandum No. 15 dated 16th & 17th.

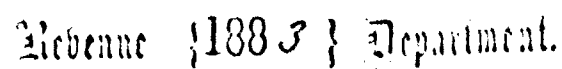
2. From the report it will be observed that of the balance of Rs. 160,583 for the previous Fash as much as

Rs. 114,450 has been kept in abeyance pending the settlement of disputed questions connected with water tax.

3. The sum of Rs. 74,350 on account of the penal water tax remitted by Government in their Proceedings No. 599 dated 8th June, 1882 still appears in the accounts. The amount ordered to be remitted was by Government roughly estimated at Rs. 90,000. The water tax accounts of the two previous years are now being examined and the amount will be written off as soon as the correct figure is ascertained. Rs. 40,100 have

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have been kept in abeyance under the orders of the Board pending the settlement of land entitled to free irrigation in the Pithapuram Estate. This amount also will probably have to be written off. Rs. 2,323 have been classed as irrecoverable subsequent to the despatch of the Jamabundy Report for 1881-82. Thus the actual amount of arrears of the past year to be realized is only Rs. 43,810. The measures taken for its collection are enumerated in the enclosed report.

As regards the balance of the subsequent Riots, I beg to state that it is due to the



From

The Collector,

Nodavari District.

No. 6

Dated /5th

Despatched 5^o

Received

February 1853

No.

Ex: 1

SUBJECT.

Submitting for daylight
report on the outstanding
amount of Land Revenue

No. 585
Aug

From

Z

J. Lee-Warner Engineer,
Hydrotechnical Office of the

P. P. Hutchins Esquire,
My Secretary to Government,
R. D. Madras

As directed in your official memorandum No. 15 of the 16. Ultras, I have the honor to forward herewith the fortnightly return therein called for.

2. Column 1 of this return shows the balance on account of old arrears including those of Fisci 129, on the 30th November 1882, and the amount shown in the Column differs from that given in the Official memorandum, as the amount of remission deducted from Rs 724,288 the balance on the 30th November 1882 appears to be Rs 389,615, whereas the actual

Rs 61000	Amount of Special Recumissions first recommended with reference to Board's Proceedings of 1857 dated the 11th April
Rs 27,200	Amount of Special Recumissions first recommended with reference to Board's Proceedings of 1857 dated the 11th April
Rs 12,2396	Amount of Special Recumissions first recommended with reference to Board's Proceedings of 1852 dated 25th May 1852.
Rs 35,53615	

Amount is only Rs 27,032. The Collections on account of old arrears in December 1882 and January 1883 are shown in Column 2. On the 30th November 1882, there was no balance on account of Current Demand of Fushi 1292, as the instalments began in December in this District. The amount shown in Column 5 is the amount of December and January instalments, that shown in Column 6 is the total of the Collection in December 1882 and January 1883 on account of Fushi 1292 and the balance shown in the last Column is on account of Fushi 1292.

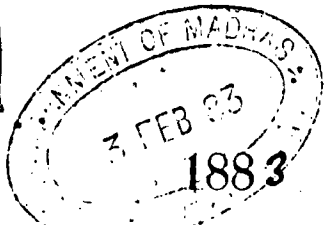
Rs 61,258 Recommended in January report for Fushi 1290 and sanctioned.
 Rs 11,502.3 Amount of special remissions with reference to Board's Proceedings No. 507 of the 16 April 1880 (sanctioned).
 Rs 27,220.8 Recommended in the January report for Fushi 1291.
 Rs 70,543 Amount of special remissions with reference to Board's Proceedings No. 1372 dated 20th May 1882.
27,032

3. Future returns will show only the Collections during the fortnight for which the return is submitted.
 I have the honor to be,
 Sir,
 Yours Most Obedt Servt,
 J. Lee Warren
 As Collector.

Revenue (1883) Department

No 751

ew
2/3/83



Print

Nellore Collector's Office

FROM

THE *ay* COLLECTOR OF NELLORE,

TO

THE SECRETARY TO *Govt*
Revenue & Public Works
Madras

Dated

1st February 1883

Despatched

Received

No. 585 Enclosures. 1

SUBJECT.

Submits fortnightly state-
-ment of collections of Land
Revenue and Miscellaneous
for the fortnight ending 31st Jan'y
1883 as directed in the official
letter No 15 of the 16th ultimo.

C. 14-2-83 R. 20-2-83

R. 14-2-83

Recd 7/83

S. Arcot

Collector's office
Cuddalore 1st February
1883

No 11

12

From

A. F. Kishanul Esquire
Collector of S. Arcot

To

P. P. Hutchins Esquire
Acting Secretary to Govern-
ment, Revenue Department
Madras.

Hi,

Adverting to para 1
of G.O. dated 28th instant
No 99 in which it is remarked
that the balance of current
demand left uncollected
in this District in the month
of November last amounted
to two thirds of the demand,
(the collections were 42000 Rs
over one third of the demand
and 22000 Rs only less than
one half of it) and that the

progress made in collection was unsatisfactory. I have the honor respectfully to submit that comparing the current collections of - Fasli 1292 November 170429

that month with those	" 1291 "	166861
of the same month in the	" 1290 "	113375
preceding two years it will be	" 1285 "	257503
	" 1284 "	259323

seen that the amount collected in November last was the largest and it was also not far short of the amount collected in the same month in the last good year before the famine Fasli 1284.

Judging from the experience of the past nine years beginning from Fasli 1284 it seems that a little more or a little less than two lacs of rupees (or about a sixteenth

of

of the annual revenue) ^{will} be all that can be fairly expected to be collected in that month in this District and that the list fixed for the month is too high. Government are already aware that the ryots of this district are comparatively poor and that the greater number of them depends on the uncertain produce of unirrigated land or of irrigated land depending on rainfed tanks. There is no harvest of paddy or other valuable dry crop except ragi in the month of November and it is only when the crops

crops are coming near to maturity or are being harvested that the poor ryots are in a position to pay their kists. The Tahsildars have therefore to resort to distraint of old grain should they possess any or other movable property to realize the kists which the ryots have no money at command to meet. The earliest date on which the Tahsildar can distraint property for the kist is the 15th of the month, and even if property were distrained on that date for the entire balance of kist, none of that property could be brought to sale and

and the arrears realized before the end of the month because under Section 22 Act II of 1864 the sale of the property distrained cannot take place until after the expiry of fifteen days from the date on which the notice of sale (Form III) is affixed.

2. In May at the same time notice the progress made in the collection of current demand during the past month. The amount collected was Rs 3,34,515 against Rs 2,45,994, Rs 2,40,902 and Rs 2,12,160 realized in the same month in faslis 1291, 1290, and 1284, respectively in

in the same month, showing
an increase over all the pre-
ceding eight years. This
result was attained in that
month in spite of the large
number of holidays which
usually occur in that month.
Every effort is made to keep
the Tahsildars up to the
mark. Daily progress re-
ports are submitted from
each taluq (specimen enclosed)
and the progress is carefully
watched day after day.
Timely steps are taken
to rectify any slackness
in collection-work.

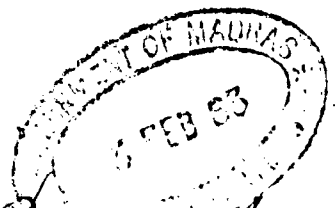
3. As regards the progress
made in the collection of old
arrears, I forward herewith
copy of a letter dated 5th ^{12/12}
District

Detent No. 2 which I have
addressed to the Board.
Stringent orders have been
issued to the Tahsildars
with a view to ensure all
the recoverable portion of
the arrears being collected
and the rest classed as ir-
recoverable before the end
of this official year without
fail.

4. The fortnightly pro-
gress statement called for
is herewith submitted.

I have the honour to be
Sir
Yours most obedt servant
Afumir Khan
Collector.

Revenue (DD3) Despatch



Print

From No 752
The Collection of
South Arcot

To The Secretary to
Government
Revenue Department
Madras

Dated 1st } February 1883.
Despd 1 }
Recd 3rd W. 11
En. 3

Submitting explanation
of the cause of the
arrears of revenue out-
standing in this District
and reporting the steps
taken for the realization
thereof together with the
for lengthy progress -
report of collections
called for.

Revenue (DD3) Despatch

1306
Madras 131

No 2.

5th January 1883

To

The Secretary to the
Board of Revenue,
Madras.

Sir,
With reference to para 2,
of the Board's Proceedings dated
12th December 1882. No 3088, I
have the honor to state that
the amount of arrears which
was outstanding at the end
of September last as entered
in the D. & B. Statement for
that month was Rs 10,18,816 which
was reduced by subsequent col-
lections and by remissions sanc-
tioned by Government to Rs 5,95,526

ah

at the end of November last. Deducting from this the sum of Rs 2,62,206 already recommended to be written off, but the remission of which has not yet been sanctioned by Government, the balance which remained for collection at the end of November last was Rs 3,33,320 only. The following statement shows the fasliwar particulars of this amount.

	Permanently settled and Shrotriam	Reptwar	Total
	Rs	Rs	Rs
Trulo 1286	"	"	"
" 1287	39	"	39
" 1288	22	"	22
" 1289	61	57,650	57,711
" 1290	129	94,07 1/2	94,503
" 1291	1769	179,276	181,045
Total	2320	331,000	333,320

2. From this it will be seen that the present ryotwar balance dates from Rs. 1289 only. of the sum of Rs 3,33,320 which was outstanding at the end of November last, Rs 3,19,97 were collected last month, and the balance of arrears now outstanding in each Taluq is as follows:

Taluqs.	Amount
	Rs
Tridivanam.	20,676
Trivanamalai	39,517
Villupuram	19,289
Kandalore	40,738
Trunkoilur	27,867
Kallakurchi	59,837
Tridichalam	59,825
Chidambaram	33,57 1/2
Total.	301,323

3. The whole of this arrears balance is caused by processes, and is a larger number of cases than the

the land has been attached for want of movable property.

4. In their Proceedings dated 16th April 1880 No 507, the Board directed that all arrears relating to Faslies 1286, 1287 and 1288 which could not be collected without pressing hardly on the ryots should be classed as irrecoverable and this order was extended to the arrears of 1289 in their Proceedings dated 1st December last No 2999. —

Before the Christmas vacation began, the Tahsildars were directed to deal with the arrears of the past two faslies in the same manner, to collect

141
collect all the recoverable portion thereof forthwith, and submit through the Divisional Officers lists of what they considered should be classed as irrecoverable. The Divisional Officers have also been requested to move about, check these lists and forward them to me with the least practicable delay. The Tahsildar of Induramanam reports in an auzi dated 31st ultimo No 139, that of the arrears still outstanding in his Taluq Rs 3,423 only are likely to be recovered and that the rest will have to be written off. Judging from the

Small

small, and decreasing, col-
lections made month after
month out of the arrears
balances of Dacrees 1287 and
1290, for some time past, in
spite of processes issued and
of vigorous efforts made by
the Sahildars, there is reason
to presume that the greater
portion thereof is due by persons
too poor to pay. Taking all
the past three Dacrees together,
I think that about a lac and
a half is all that is likely
to be recovered and, no pains
will be spared to see that
the whole of the arrears balance
now outstanding is adjusted as
soon

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soon as possible by the col-
lection of as much thereof
as is recoverable and the
classification of the remainder
as irrecoverable.

5. The reasons why the ar-
rears balances in this Dis-
trict are heavier than in others
which have suffered more
from the famine of 1877, are
(1) the high assessment
(the average being the highest
in the Presidency) borne
by the dry lands in this District
as already pointed out in my
Jamabundi report for the past year,
and (2) the fact of bad seasons
recurring of late years, more
frequently

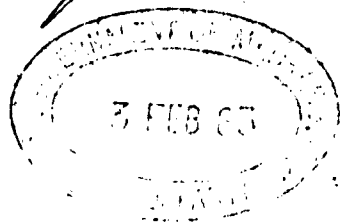
frequently than before;
and these causes render
collection work more difficult
in this District than in
others.

I have, &c
(Signed) A. L. Chickshank
Collector.

(True Copy)

Amos R. Hunt
Collector

In a letter from the
Collector of South
Arcot to the Secretary
to Government dated
1st February 1883 No 11



Statement showing
the progress made in
the collection of old
arrears and current
demand in the month
of January 1883.

Rev: 752/83

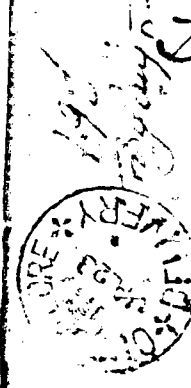
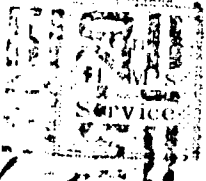
Daily report of collections for the day 22nd of January 1883
in the Taluq of *Alapuram* 15

Items.	Arrears. Rs.	Current. Rs.	Total. Rs.
Balance last evening	40839	82442	123281
Received today	102	2782	2884
Collected in this month up to and including this day.	1405	11190	12595
		Arrack.....	Nil
		Toddy.....	Nil

N. B. Despatch this every day by the post
leaving Cusbah after 5 P. M.
22/1/83
for Tahsildar.

Quarter-Anna Postward.

(To be used for official correspondence only.)

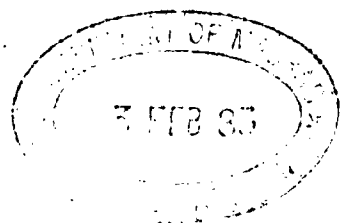


To
A. Cruikshank Esq.
Collector of
South Area
Caldwell

The official signature and designation of the sender to be written on the reverse.

P. A

In a letter from the
Collector of South Arcot
to the Secretary to Govern-
ment dated 1 February
1883 No. 11.



Daily report of Collections.

2
Rev: 752/83

Memo.

15 P
155

Out of the balance Rs 2,88,937---
a sum of Rs 1,28,959 belongs to Fash 1291
and the remainder 1,59,978--- refers
to Fashies 1286 to 1290. Of this latter
sum Rs 42,150 have been now recom-
mended for remission of the remaining
sum Rs 82,000 is known to be irrecover-
able, but want of details as to Land
Revenue and Miscellaneous prevents
my recommending it now for remission.
The information will be obtained
by next fortnight.

As regards the arrears of
Fash 1291, lands are being attached
and the sales will be completed
as soon as possible. There are
5083 cases of which publication of
attachments is complete.

159,978
2,115
35,828
1,28,959
375,964
540,751

The balance of Fashi 1292 may appear heavy. But it will be seen that the collection is better than the previous 12 years. Besides in consequence of the circle system of collections introduced in Erode, Kariv, Sharapuram and Coimbatore Taluqs the Village Officers of some of the Villages do not send in their remittances till after the close of the monthly accounts. I have issued instructions altering the system to such an extent as to make all the Village Officers send in their remittances within the end of the month. But this will take a month to carry out.

The collections of the current year's demand are better than

157
those of last year by 1,08,000 and off the previous 10 years by 3 lacs and upwards.

Coimbatore
Collector's Office
6th February 1883

W. S. S. S.

Collector

P. S. The correct balance of arrears up to 1291 at the end of November 1882 after deducting the amount already recommended for remission was Rs. 3,69,362 as per Treasury accounts subsequently corrected and not Rs. 3,69,507.

W. S. S. S.

Collector

Enclosure:

Memo

Enc:

Statement Showing
the Collection of current Revenue
from November to January
in each of the ten Taluks
previous to 1292 compared
with the Collection in 1292 -

Statement showing the Collection of Current revenue from November to January in each of the ten
 Fy his previous to 1292. Compared with the Collections in 1292.

Fusli. 1282.	Fusli 1283	Fusli 1284	Fusli 1285	Fusli 1286	Fusli 1287	Fusli 1288	Fusli 1289	Fusli 1290	Fusli 1291	Fusli 1292.
-----------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	----------------

5,91,631	5,56,598	577,998	4,90,530	3,64,468	1,19,211	2,77,303	4,62,499	3,72,134	758,792	8,66,051
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Comptroller Collector's
 Office 6 February 1883

J. D. Verman
 Collector

Statement showing the progress made in the collection of Land Revenue, arrears & current, in the District of Pimbatore for the fortnight ending 31st January 1883-

Balance of arrears of previous months	Balance of collected since last Return	Balance	Recommended for remission as irrecoverable	Balance of current demand brought forward including first sum advanced	Collected since last Return	Balance still due
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
309,362	89,425	288,937	42,157	84,189	4,65,845	3,45,964

July 1291 Rs. 128,997
 4th Rs. 1290 Rs. 109,978

Pimbatore collector
 Office 6th February 1883

S. J. Lema

Collector

1
Rev. 842/1

Revenue (1883) Dept.

No 842

Recommendation in full
and in detail in the
Revenue Department

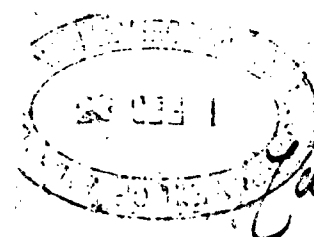
Rev: (1883) Sept 4

From, The Collector of
Coimbatore.

To, The Secretary to Govt.
Rev: Sept, 1883.

Dated 6th }
Received } February 1884.

Statement showing the
progress made in the collection
of Land Revenue, arrears
and current, in the District
of Coimbatore for the first half
ending 31st January 1884.



Jan 30 1885

Government of Madras -

My dear Mr. Secretary
Your letter about
arrears reached me
yesterday in the month
of January 1884.

The arrears up
to 31st Dec 1883 are
Rs 32,000 and there
will be saved off
by Feb, I think -
at least Rs 5000.

When you may be
sure I will do what

ought to be

but -

I hope will be
that ^{he} ever is richly repaid
well. If Rawson
succeeds him I shall
be without an agent will
you let me have an
extra Deputy for
instant delay for
there is plenty of
work.

If you let call

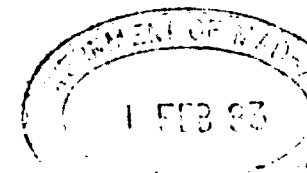
2

169

My Treasury Deputy
retain all in his
treasury but do general
duty he will be very
grateful for the funds
the Treasury with very
humorous - I should
prefer him for general
duty to a native

Yours &c.

W. C. C.



171
Helloe
30th Jan^y 1892

My dear Hutchins.

Thank you for your letter of the
some relation to the hard known
(vide p. 10. 2^o 99. dated 23rd Jan).
nothing ever since I joined the S.
the first six months of my incum-
ment - have and for hours a
was quite impossible for me on my
incognito to grasp the fact that
an irreparable, and the task
to carry out orders in April 1st
[perhaps] credited many runs, said by the rights for cur-
rent rights to past arrears, which time thus it
could have been better to have written off. Thus it has
happened that such large arrears are still showing

2nd which is
recently administered
and have been
left; & arising during
any of this office
office work. It
now to a certain
much of the arrears
in their efforts
of last year
said by the rights for cur-
which time thus it
Thus it has
still showing

The fact 1291.
 would have taken
 by the witness
 1372 dated the
 it is half but
 re to have a
 sort of course d
 (annul-ment)
 the is likely to remain then a
 to ad minister
 frequent changes
 has not been
 most glorious
 office might last
 has no work for
 to be relieved of his
 hope that the

I have long in the District I
 in advantage of the going off
 Board's Proceedings
 may last but as it was, I felt
 times. The former and expect
 sheet by the end of February
 very best especially if the
 a list collected
 & services, as I have made
 last six months. (76 the officers
 they have at least been in the
 inf- has lay their tenure. I
 you know what a bad effect it
 officers to be constantly expecting
 7). I shall also return to
 officers, the H. H. Call & the

173
 going to call with me to take my wife at least
 the I-stand is one, & things as straight. There
 seems to be no use in regarding what does at present
 Perhaps the worst officers in respect (and as a matter
 has exist in paper, on the better & further tabulating
 but the former has really collected an immense sum of
 money during the 16 months he has had the office. I
 am afraid to say what amount he has collected in respect
 - some 7/1000 or so. He should have been better, if he had
 had not one after another. I have collected
 the resources of a great deal of money. I have collected
 & has of course increased the amount of collection. I
 will not however make further progress. I have asked
 the period of time - February - was
 he intended to end of March. very arranged
 of kids in the District is a diff. because in the

town, and

171

accurate figures of all the items which make up the arrears. The greater part is due and against them the collection ^{of} has been suspended pending the disposal of appeals to the Board and Government. Rs 86,000 - ~~of these~~ ^{of these} is refunded on the Laminidami of Kedadaoshi for not applying for water. The accounts as far as the correct figures can be ascertained. There is also a

large amount standing against the
Rajah of Pittsburg. In winter time on lands
for which he claims free irrigation, most of
which will probably be wanted, I hope to see
a complete statement ready in a day or two.
For some months past ^{in England} I have been receiving
semi-official reports from all the Indian States
about the state of the collections, and I frequently
notice any appearance of slackness.
Yours sincerely,
James Finckley

Land Revenue

Revenue Dept. 170

Draft by C. 236 of 20.2.83.

C. 773

Boards Prog. of 18th Janz/83.
C. 128.

" 774

Do Do. 1st Febz/83, C. 259

" 750

Do Do. 2nd - - - 274

" 848

Comparative Statement of
Collections for Decr. 1882, 26th
idem, C. 323

" 531

From the Collr. of North Arcot
of 23rd Janz: 1883, C. 9

" 802

From the Collr. of Godavari,
of 12th Febz: C. 6

" 751

From the Collr. of Vellore,
of 1st idem, C. 888.

" 752

From the Collr. of South Arcot,
of 1st idem, C. 11.

" 842

From the Collr. of Coimbatore,
of 6th idem, C. 842.

North Arcot & Godavari

The ^{explanations received} reports from
North Arcot and Godavari
are

are satisfactory, and the Govt. agree with the Board in consider-

-ing that the special forb.

-rightly reports called for in the official memorandum from Govt. 26th ultimo c/o: 15

may be dispensed with, ^{in the case of these two districts.} no

further delay should be allowed ~~to occur~~ in writing off the re-

-mission of water tax penal-

-ty on Vidadarol and Bahar-

-zalli estates in Godavari, ordered so long ago as June last.

2. The report from

eVellore discloses, as observed by the Board, a most un-

-satisfactory state of things. Of the arrears amounting to Rs 450,253, which stood over at the end of Sept. last,

Rs 350,920 appertain to the last two years, and the Collr.

^{expresses an opinion} states that almost the whole of this latter sum would

have

* Bds. Progs. 10th Feby/83, c/o: 257, para 1

o. g. o. 2nd June 1882, c/o: 597

eVellore.

* This letter para 4 - stitched with Bds. Progs. 18th Janz: 1883, c/o: 128.

These assertions seem to require to be verified but if they are found to be true

* G. O. 25th Janz: 1883, c/o: 104, para 3.

1872 p
have appeared against the pre-
-vious years but for the irreg-
-ular practice followed in
that District, in spite of ex-
-press orders to the contrary,
of crediting payments by
the ryots first to arrears,
the surplus, if any, being
alone taken to the current
demand. e Mr. Lee Warner
adds that ^{with probability} a large fraction
of the arrears of the later
years would, but for this
reason, have been included
in the special remissions
already recommended. ~~They~~ ^{fact} must be specially
kept in view in submitting
the recommendations to write
off irrecoverable arrears
called for in the orders
marginally noted. Had the
instructions, which
have been so often
repeated within the last
three

three years, with respect to writing off old arrears which cannot be realized without hardship to the ryots, been duly attended to, all this confusion would not have arisen. It is difficult to understand why Rs 9 appertaining to Asli 1284 (1874-75) and 204 for Asli 1285 (1875-76) are still retained on the balance sheet.

3 In future fortnightly returns, the Collector should not exclude from the first column, until he has submitted his final recommendations for remission, the sum of Rs 122396 entered in the margin of para 3 of the Board's Progs., dated 23rd Nov: last, v: 2880, with respect to which sanction to write off has been

withheld

* In L.O. 25th Janz. 1881
v: 1074.

South Arcot.

* This letter para 5 stitched with Bds. Progs., 18th Janz. 1883, v: 128.
* Ibid para 24.

* with the necessary explanation

18320 P
withheld pending further report after scrutiny by Divisional officers.
4 In South Arcot, the arrears under the head Ryotwar outstanding for the last three years, amount to upwards of three lakhs of Rupees, and a considerable portion of this amount appertains to the two years prior to 18th July 1881. The Collector describes these arrears to the high assessment ^{and} and bad seasons, and says that the greater portion "is due by persons too poor to pay." If these are the facts, the Collr. had simply to recommend "the greater portion" for remission. The statement that "the whole of this arrear balance (Rs 307323 - recoverable and irrecoverable) is

Corrected.

written off.

* Letter to Govt. of 18th Feb:
188, N: 11 - para 1

*If Mr. Crickshaw considers that a
modification of the District Khistbandi
is needed, he or have submitted definite
proposals to the Board, but this matter,
as well as the alleged over assessment
of Drylands, will now fall to be considered
at the approaching revision of the
Settlement of the District.*

~~As regards the high
assessment attached to
by the Collr. it will be recti-
fied at the forthcoming
revision of the settlement of the
District.~~
Combatore.

5 - The Collector says that
in most cases the Khorr Khist
falls due before the vots
have had any crop har-
vested or on the ground, &
that consequently the
Tahsildars have to dis-
train old grain, should
they (the vots) possess
any, or other moveable
property, but Crickshaw
should submit specific
proposals through the
Board for any modi-
fication which the
present Khistbandi of this
District may require.

6 In Combatore,
deducting the sums re-
commended and about
to be recommended for
remission, the amount
of arrears to be collected
is reported to be:—

Covered
cannot by processes, and in a
large number of cases the
land has to be attached for
want of moveable property
and certainly no other proper
compliance with orders is
often reiterated, that ar-
rears which can not be
realized without undue
strain on the resources of
the vots, should be reported
for sanction to write off.

*It is noted however with satisfaction
that the Collector has made considerable progress lately in carrying out
his instructions & a further improve-
ment is expected.*

The Govt: are unable to
understand why the small
sum of Rs 61 on banding
to, & as is 1287 & 1288 under
the heads of Peishkush
& Jodi, has been retained
on the balance sheet for
four or five years; ~~and it should be recovered or
at least there could not
have been any great diffi-
culty in determining
whether it should be remitted
or recommended or not.~~

written

mm
14 Feb

7. The Govt. note with approbation the Board's remark in their Review of the Demand, Collection and Balance for December last, that the Collections in Kur-nool and Tanjore are satisfactory, and they approve the instructions which the Board have issued with regard to

123

Ch. ...
...
...

Shine prof
Price -
MS first to Board
and to Com concerned
20/2

From Mr. ...

...