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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1033	Press Mis.
Dated	24-11-	1886.

Not to be folded or roughly handled

my

24TH NOVEMBER 1886, No. 1033, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 31st July 1885, No. 2238 :—

Read—again the following Proceedings of the Board of Revenue, dated 28th November 1884, No. 4105 :—

ABSTRACT.—Communicating to all Collectors Government Order on Board's Proceedings submitting report of Collector of Nellore on the question of land revenue instalments in district.

Read—also the following papers :—

From the Collector of Anantapur,	dated 29th Jan.	1885, No.	50.
of Arcot, North,	30th "	" "	41.
of Arcot, South,	28th "	" "	32.
of Bellary,	6th "	" "	14.
of Canara, South,	16th Dec.	1884, "	2810.
of Chingleput,	28th Feb.	1885, "	510.
of Coimbatore,	1st Apr.	" "	203.
of Cuddapah,	25th March	" "	201.
of Ganjam,	1st Apr.	" "	796.
of Godavari,	1st Feb.	" "	52.
of "	16th March	" "	122.
of Kistna,	8th Apr.	" "	876.
of Kurnool,	22nd Dec.	1884, "	554.
of Madura,	19th "	" "	711.
of Malabar,	3rd Apr.	1885, "	1305.
of Nellore,	15th "	" "	1817.
of Nilgiris,	15th Dec.	1884, "	431.
of Salem,	27th May	1885, "	1188.
of Tanjore,	22nd March	" "	1747.
of Tinnevely,	29th Jan.	" "	32.
of Trichinopoly,	14th Apr.	" "	1297.
of Vizagapatam,	10th "	" "	227.

Resolution—dated 31st July 1885, No. 2238.

These letters contain the Collectors' replies to the proposals of Government in G.O., dated 28th November 1884, No. 4105, regarding the kistbandi.

Present Kists.
December to May.
2 2 4 4 / 2 2.

November to April.
2 2 4 4 / 2 2.

2. ANANTAPUR—Mr. Cruickshank.—
The Collector sees no reason for any change, and thinks the present kistbandi is very suitable with reference to the crops.

3. NORTH ARCOT—Mr. Fawcett.—
Approves the principle of the scheme, but would vary the arrangement thus :—

Early Crops—First Series.
November to January.
4 6 6

or
December and January.
8 and 8.

Later Crops—Second Series.

March to May.

4 6 6

Mr. Fawcett adds some practical suggestions about checking the cultivation accounts by inspection of fields.

4. SOUTH ARCOT—*Mr. Gordon.*—Thinks, on the whole, the proposals of Government are calculated to be beneficial, but doubts whether the change will be appreciated by the ryots generally.

November to April.
2 2 2 4 4/2.December to May.
2 2 4 4/2 2.*Early Kists.*

	Govt. Collector.	AS.	AS.
November	...	0	2
December	...	2	4
January	...	4	6
February	...	6	4
March	...	4	0

Later Kists.

	Govt. Collector.	AS.	AS.
February	...	0	2
March	...	4	4
April	...	4	6
May	...	6	4
June	...	2	0

Mr. Galton explains that the harvesting and disposal of the early crops are generally over by February, and a kist for March is not necessary. So with the later crops—cholum and wheat are harvested by January and a kist in February may well be collected. The demand under the Collector's scheme proceeds equally in both sets. Cotton though falling within Rule II, since it is put down in July and August, should be classed under the later crops, as it is not harvested earlier than February. Mr. Galton would include under Rule II, cholum, ragi and vegetables sown and harvested on wet lands.

6. SOUTH CANARA—*Mr. Sturrock.*—The present kistbandi for Canara was sanctioned in April 1884,* and the Collector wishes to have some experience of its working before advising the introduction of the Government scheme, which he thinks is less suitable to the district.

March to May.
8/4 4.

* Board's Proceedings, dated 3rd April 1884, No. 1219.

7. CHINGLEPUT—*Mr. Price.*—The Collector does not view with favor the introduction of a double set of kists into the district of Chingleput, believing that it would cause extra work and confusion.

December to May.
4 2 4 4/2 2.

Mr. Price thinks a slight re-adjustment of the present kists is all that is needed, and proposes the following scale, payable on the 10th of the month:—

	AS.
January	...
February	...
March	...
April	...

Except on the ground that a December kist is too early, the ryots have no objection to the existing kistbandi. The bulk of the harvest in the district is in January, February and March, earlier or later according to the date on which the rains set in. The opinions of divisional and taluk officers coincide generally with those of Mr. Price. The Tahsildar of Ponnéri (a Tanjore man) makes some pertinent remarks regarding the difference between the position of ryots in Chingleput and those in Tanjore in respect of cultivation. In the latter district, he says, the water-supply, in regard both to quantity and date, is certain, but in Chingleput both are uncertain, and the time of cultivation varies accordingly. Thus, although two sets of kists may be suitable to Tanjore, it does not follow that they would be so for Chingleput.

8. COIMBATORE—*Mr. Leman.*—The Collector considers two sets of kists quite unnecessary in Coimbatore, and proposes, in modification of the existing kistbandi, the following kists as being very suitable:—

November to April.
2 2 4 4 2/2.

	AS.
December	...
January	...
February	...
March	...
April	...

9. CUDDAPAH—*Mr. Bird.*—Objects to the Government scheme as being unnecessarily elaborate, entailing much extra labor with no corresponding advantage and leaving both village officials and ryots in a state of uncertainty as to the demand to be made.

The Collector suggests that the following kistbandi would meet the requirements of the district:—

December to March.
4 4 4 4.

	AS.
December	...
January	...
April	...
May	...

December to March.
In wet and dry villages.
4 4 4 4.

	AS.
In dry villages	...
In wet do.	...

10. GANJAM — *Mr. Horsfall.*—The Collector does not approve the proposed scheme, but adheres to that recently made by him, which is substantially in force under Board's Proceedings, dated 31st October 1884, No. 3727, viz.:—

	AS.
For dry villages	...
For wet do.	...
In mixed, wet and dry villages.	...

In the Chokapad khandam, a portion of Goomsur taluk, Mr. Horsfall has authorized, in anticipation of the Board's sanction, the collection of revenue in two kists as for wet villages, viz., in January and February.

11. GODAVARI—*Mr. Foster.*—The Collector does not like the Government proposals, one result of which would be that prompt collection must be insisted on, and greatly prefers the existing kistbandi as recently revised (Board's Proceedings, dated 23rd April 1884, No. 1380). Mr. Foster makes a suggestion that when one kist falls into arrear, the whole fasli demand should be held to fall due. A similar proposal from Canara was disapproved in Board's Proceedings, dated 3rd April 1884, No. 1219.

	AS.	P.
Dry ...	...	...
Wet ...	...	...

12. KISTNA—*Mr. Happell*.—The Collector and Sub-Collector both object to the Government scale as being unsuited to the district, and regard the existing kistbandi as nearly perfect. According to these officers the kists for *wet* lands are—

November to March.
2 4 4 4 2/

	AS.
January ...	4
February ...	6
March ...	6

and those for dry lands—

	AS.
November ...	2
December ...	4
January ...	4
February ...	4
March ...	2

But Board's Proceedings, dated 16th December 1878, No. 3364, appear to have prescribed the latter set for all crops and throughout the district. One objection which the district officers urge strongly against the Government scheme is that it is framed upon the principle that the crops are no longer to be regarded as security for the revenue; and it is argued that, in the case of poor ryots, this waiver of the State claim on the crops will entail increased sales of land; for as the Collector forcibly puts it, "if the Government won't collect their dues before the harvest is reaped, the sowcar will." It must, however, be assumed that Government have fully considered this obvious objection to the principle which underlies their proposals, viz., that assessment is always to be paid from the proceeds of the crop sold.

13. KURNOOL—*Mr. Glenny*.—The Collector strongly disapproves of the Government scheme on the double ground that it is unnecessary and impracticable. In illustration of the difficulty of carrying

December to March.
4 4 4 4

out the scheme, he instances the case of land sown with a double crop, one early and one late. In the case of 60 to 70 per cent. of the ryots of the whole district, the kist payments would be going on for eight months. Mr. Glenny considers that four equal instalments, beginning with December (as at present*) could not be improved upon.

* Board's Proceedings, dated 4th October 1884, No. 3470.

14. MADURA—*Mr. Crole*.—The Collector objects altogether to the scheme proposed, as certain to prove a source of constant annoyance to ryots by the frequency of the demands for revenue, to

December to May.
2 2 2 2 4 4

lead to great waste of time of taluk and village officials and promising fairly to break them down with additional labor. Moreover the proposal will place in the hands of the Curnams great power for oppression, and afford enormous facilities for mischief. The collection of kists for early crops is unnecessary and impolitic, and the confusion in village accounts would be immense; and Mr. Crole adds: "The introduction of a scheme of instalments of kists, whose only claim to acceptance is that it is theoretically perfect, must, I think, be given up as a chimera." The Collector would like to reduce the number of kists to two only—one in January, 6 annas, and one in April, 10 annas; at present, however, he dare not recommend this change on account of the condition and improvidence of the ryots. Still he would reduce the kists from their present number, six, to four—

	AS.
January ...	4
February ...	4
March ...	4
April ...	4

15. MALABAR—*Mr. Logan*.—The Collector says that the present kistbandi is theoretically as good as possible, but would like to see the number of kists reduced to four, viz.:—

November to April.
2 2 4 4 2/2

	AS.
November ...	2
January ...	6
March ...	6
May ...	2

This for all rice and garden lands. Practically the land-holders pay in advance in order to avoid the importunities of the tax-gatherer. In regard to *Punjakol* lands two 8-anna kists (May and June) as at present* should be maintained. In Wynaad the present † scale, viz.:—

* Board's Proceedings, dated 5th December 1882, No. 3014.
† Board's Proceedings, dated 1st February 1883, No. 269.

	AS.
January ...	6
March ...	6
April ...	4

should be continued.

16. NELLORE—*Mr. Grose*.—The Collector is of opinion that the Government scheme will cause difficulty and confusion without any corresponding advantage, and recommends:—

March to June.
4 4 6 2

	AS.
January ...	2
February ...	4
March ...	4
April ...	4
May ...	2

November to April.
2 2 4 4 2/2

Wynaad.
January to April.
6 6 4

17. NILGIRIS—*Mr. Burrows*.—The Collector has no objection to the Government scheme. All the lands would fall within the first series of kists.

18. SALEM—*Mr. McWatters*.—The Collector objects to the Government scheme as tending to throw too much power into the hands of the subordinate officials; he recommends four kists, viz.:—

November to April.
2 2 4 4 2/2

	AS.
December ...	4
January ...	4
February ...	4
April ...	4

no instalment being payable in March.

Kar.
November to January.
3 6 7
Samba.
February to June.
2 3 5 4 2

19. TANJORE—*Mr. Pennington*.—Would effect no change in present kistbandi except in regard to samba, which should be—

	AS.
February ...	4
March ...	4
April ...	4
May ...	4

20. TINNEVELLY—*Mr. Lee-Warner*.—The Collector deprecates the introduction of the Government scheme as entailing extra labor and placing great power for evil in the Curnams' hands, and on other grounds. Recommends four equal instalments:—

	AS.
January	4
February	4
March	4
April	4

21. TRICHINOPOLY—*Mr. Sewell*.—The Collector adduces the dates on which the various crops of the district are harvested to show that a double set of kists is not necessary. He recommends four kists as follows:—

	AS.
January	4
February	4
March	4
April	4

and deprecates the introduction of an elaborate system of instalments which must inevitably lead to the mystification of ignorant ryots and the enrichment of village officers.

22. VIZAGAPATAN—*Mr. Turner*.—The Collector forwards a letter from the Principal Assistant, with whom he concurs, objecting to the Government scheme, and suggesting that the kists be levied with reference to the crops on wet and dry lands instead of for early and late crops.

23. The foregoing abstract of Collectors' opinions shows that the general consensus is strongly opposed to the scheme sketched in the Government Order, which has the support of only two Collectors, Bellary and Nilgiris, and of the Sub-Collector in charge of North Arcot; and of these the Collector of Nilgiris accepts the Government scheme because only the first half of it will be at all applicable to his district. The objections urged are—

- That the scheme would be very difficult to work and would entail an enormous amount of additional labor;
- That the ryots would not appreciate a boon which would bring the tax-gatherer so constantly to their doors;
- That no ground has been shown for the introduction of so elaborate a system of collection;
- That village accounts would become hopelessly confused;
- That great power for evil would be entrusted to village officials;
- That in practice the ryots care little or nothing for the kistbandi and pay their land assessment when it is most convenient to them to do so.

24. In these objections the Board concur, but they also consider that any increase in the number of kists is a distinctly retrograde step, the right policy to be pursued being, in their opinion, gradually to decrease the number of instalments.

25. With the increased work thrown on village officers, necessitated by the ever-increasing demands of a more and more highly civilized and exacting administration, which requires the village officers to take an active interest in education, sanitation, agriculture, and agricultural statistics, it is simply impossible for them to devote so much of their time as they were formerly able to do to the realization and record of the collection of the land revenue. This must ever remain their principal duty, but its discharge must be rendered more easy and less burdensome than of old, rather than

more difficult as the Government scheme would make it, or the village officers will break down under the strain and the revenue will not be collected at all.

(A true Extract.)

(Signed) C. F. MacCARTIE,
for Secretary.

To the Secretary to Government, Revenue Department,
with twenty-two papers, in original, to be returned.

Copy to all Collectors.

READ—the following Proceedings of the Board of Revenue, dated 1st April 1886, No. 810:—

Read—the following letter from J. G. HORSFALL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Jarada, 12th March 1886, E. No. 67:—

In paragraph 10 of Board's Proceedings, dated 31st July 1885, No. 2238, the Board have observed that the scheme sanctioned in their Proceedings, dated 31st October 1884, No. 3727, is in force in this district. With reference to this observation, I beg to inform the Board that on receipt of the Board's Proceedings, No. 3727, referred to above, I have issued instructions to the divisional officers to the effect that a village may be considered to have dry cultivation only where the wet extent is less than 10 per cent. of the dry cultivation, and that a village may be considered to be wet only when the dry assessment is less than 10 per cent. of the wet assessment, and that in all other villages the kistbandi will remain unaltered.

2. Accordingly, of the total number of Government villages in the Chicacole taluk, viz., 1,471, the Principal Assistant classed fifty-one villages as wet and one village as dry, and the rest as mixed villages; and of 381 Government villages in the Berhampore taluk, the Senior Assistant Collector classed sixteen villages as dry and sixty-four villages as wet, and the rest as mixed villages.

3. In the villages classed as dry or wet, the change sanctioned in the Board's Proceedings in question has been introduced.

4. As regards the Goomsur taluk, excluding Chokkapad khandam, the General Deputy Collector classed 309 villages as dry, six villages as wet, and the rest as mixed villages, recommending, however, that in the villages classed as dry, the altered kistbandi be not introduced for certain reasons, among which the request of the ryots concerned is one, and stating that the change might be introduced in the six villages classed as wet.

5. I did not think it advisable that the change should be introduced in only six villages, and informed the Deputy Collector that no change should be introduced in any village of the Goomsur taluk, except the Chokkapad khandam, where, as I have already reported to the Board, I have, on the recommendation of the Special Assistant Agent, sanctioned the introduction of two kists, January and February, each 8 annas.

Resolution—dated 1st April 1886, No. 810.

Submitted to Government in continuation of the Board's Proceedings, dated 31st July 1885, No. 2238.

(A true Copy and Extract.)

(Signed) C. F. MacCARTIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.

" Collector of Ganjam.
" Accountant-General, with copy of Board's Proceedings, dated 31st July 1885, No. 2238.

READ—the following Proceedings of the Board of Revenue, dated 7th August 1886, No. 1777 :—

Read—the following letter from F. A. NICHOLSON, Esq., Acting Collector of Anantapur, to the Secretary to the Board of Revenue, dated Anantapur, 29th July 1886, No. 358 :—

I have the honor to lay the following proposal before the Board.

2. The kistbandi (instalment list) of this district is as marginally noted and is supposed to be based upon the harvest seasons and the assumed inability of the ryots to pay their assessments in larger instalments. When the district manual was written, the instalments began in November and were as marginally noted,

	ANNAS.		ANNAS.
December	... 2	March	... 4
January	... 2	April	... 2
February	... 4	May	... 2

so that one-half was then collected by the end of January instead of one-fourth as now, and $\frac{1}{4}$ by the end of the official year as against $\frac{3}{4}$ now. The original kistbandi therefore presupposed early harvests beginning in October-November.

	Per cent.		Per cent.
November	... 10	February	... 20
December	... 20	March	... 20
January	... 20	April	... 10

3. It will, I think, be easy to show that a bolder kistbandi would suit the harvest seasons and the wishes of the ryots, even better than either the present or the former kistbandi, while the relief to administration would be indescribable, and I venture to ask for sanction for such a kistbandi as an administrative experiment of importance. My proposal is for only three kists, viz., December 6 annas, January 6 annas, April 4 annas, leaving an interval without kists in February and March so as to permit of arrear collections, of settling the demand at jamabandi, and of giving time for the later crops to be harvested.

4. Premising that the present and former kistbandis are so considerably discrepant that both cannot suit the harvests, I beg to mention the crop seasons in some detail. As regards dry lands, the bulk of the district, i.e., all five of the southern taluks and parts of Gooty and Tadpatri, are red gravelly soils on which it is practically the universal rule to grow the mungari or first crop, viz., that sown with the south-west monsoon; cholum, cumbu, korra, gingelly, castor and pulses are sown between June and August, according to the nature of the season, and are reaped in October-December. Castor and pulses are, however, reaped in January and February. On black soils and on red lands that did not grow an early crop, the later crop (hingari) is as noted below :—

Crop.	Sowing season.	Reaping season.
Cotton	August and September	March and April.
Wheat	November	End of February.
White cholum	October	End of March.
Bengal-gram	November	End of February.
Korra	August and September	End of December.
Horse-gram	November	End of February.
Paddy (vysakam)	January	April.

5. The present year is fairly normal, and at this date castor is coming up everywhere, cholum and cumbu are in many places a month old, while gingelly and korra are reported in the revenue inspector's diaries as having been sown.

6. Regarding the wet lands, the first or karthik crop of paddy and ragi is planted with the south-west monsoon, say in July-August, when the rains are usually heavier than in June; if there is no water in the tanks, or nothing to speak of by the end of July, ragi is put down at once as clearly shown by the experience of fasli

1295. In any case therefore the first crop on wet lands will be reaped December, the crop being a four-months' crop. The second or vaisakh crop is planted from October onwards and is practically reaped by April.

7. It would seem then that the proper kist months are December, January and April; the two former months for the early crops, the latter for the later crops. In the greater part of the district in villages without irrigation sources most of the harvest is over by December, and the ryots could pay most of the kist in December and January and the remainder in April after the pulses and castor are in; in villages with tanks and channels the dry crops and first wet crop would similarly be over by December, and the second crop on wet lands with the pulses and castor on dry lands by April; in the black soil, the area of which is comparatively limited, the ryots usually get an early crop of cholum, korra, &c., on much of the land; as a matter of fact, the kists now proposed will not alter their position since they have at present to pay 12 annas by the end of March, i.e., before the cotton is in, and I do not propose to alter this arrangement, but merely to lump the 12 annas in two instead of in four instalments.

8. So much for a change in the kistbandi, based on the harvest seasons. Public opinion appears equally to favor a change; a number of ryots of both black cotton and red soil taluks have been asked, and though at first a few were averse to change as against "custom," they all finally expressed themselves strongly in favor of it, some being even desirous of paying more in January than is now proposed. While the subject was under consideration, a number of Anantapur taluk ryots voluntarily came to my sheristadar and expressed a desire for two kists, viz., 8 annas in January and 8 in April, thus showing their own opinion on the subject, and I may add from inquiries in other districts my opinion not only that ryots would prefer fewer kists, but that it is in consonance with their own habits of dividing produce. There is, indeed, in my own opinion no objection to two kists as proposed by the Anantapur ryots, but that it would *pro tanto* alter the estimates which provide for 12 annas before 31st March.

9. It is almost superfluous to mention the immense administrative convenience that would accrue from this proposal if congenial to the people; two or three kists instead of six mean easy collections, proper preparation of accounts both taluk and village, half the number of processes and process registers and of the general scriptory work; fewer opportunities to the village officers of worrying the ryots, comparative ease to revenue and treasury gumastahs, the release of the curnams for jamabandi in February and March, the consequent early disposal of jamabandi and the settling of the demand, and the consequent avoidance of excess collections with their numerous useless references and worries; the collection in full of all demands by the end of the fasli, and the punctual submission of accounts by curnams for the administration and jamabandi reports. The intense worry in an ill-regulated, unsettled district, attendant upon the almost impossibility of making punctual collections and at the same time punctually submitting a variety of accounts and returns not connected with collections, is productive of great administrative harm, and both spoils and prevents opportunities of really useful work. The ryots themselves adduce the comparative freedom from village worry as an argument for reducing the kists to two; they especially allege that it would give village officers less chance to deceive and worry them. I may add that it would enable Revenue officers to deal more successfully with cases (1) of cultivators of land for absentee ryots, (2) of casual cultivators who grow a casual crop.

10. The interval of two months between January and April would not only give time to collect arrears before the end of the official year, but would free all officers for jamabandi for which these two months are the most convenient on other grounds; it would also give an interval to the ryots to realize the value of their pulses, castor, &c., and ascertain the exact demand due. It may be added that should the season be bad as in fasli 1294, or late and bad as in fasli 1295, it will be perfectly easy to postpone both kists a month or even two, for which the two months' interval will give space.

11. I submit, therefore, that I have made out a *prima facie* case for the proposed change in the kistbandi, and I earnestly request permission to try it for the current fasli.

Resolution—dated 7th August 1886, No. 1777.

The Collector's letter will be submitted to Government for orders.

2. The Board note that Mr. Nicholson's proposals differ absolutely from those of Mr. Cruickshank, submitted to Government in Board's Proceedings, 31st July 1885, No. 2238; that the number of kists now proposed, viz., three, seems too small; and that it is undesirable that any experimental changes in kistbundies should be introduced until orders on the general question are received from Government.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Anantapur.

READ—the following Proceedings of the Board of Revenue, dated 30th August 1886, Mis. No. 6465:—

Read—the following letter from F. A. NICHOLSON, Esq., Acting Collector of Anantapur, to the Secretary to the Board of Revenue, dated Anantapur, 19th August 1886, No. 379:—

With reference to Board's Proceedings, No. 1777, dated 7th August 1886, I venture respectfully to mention that Mr. Cruickshank merely stated that there was no reason to disturb the kistbandi as it was very suitable to the cultivation and harvest seasons. In my letter read in the above proceedings, I attempted to show that while fewer instalments suited the harvest seasons as well as the present kistbandi, the relief to administration, a point which Mr. Cruickshank did not discuss, would be immense. If, however, the Board would have less objection to my proposal, I would suggest four equal instalments, viz., December, January, February and April as partially meeting the Board's objections and not very materially modifying my proposals.

Resolution—dated 30th August 1886, Mis. No. 6465.

Submitted to Government with reference to Board's Proceedings, dated 7th August 1886, No. 1777.

(true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with letter, in original, to be returned.

Copy to the Collector of Anantapur.

ORDER—dated 24th November 1886, No. 1033, Revenue.

Land Revenue, No. 92.

His Excellency the Governor in Council resolves, after careful consideration of the objections raised, to abandon the proposal that there shall, in every district, be two sets of kists, and to issue the following orders:—

2. i. That the kistbandi, throughout the Presidency, excepting in the case of the Tanjore district, shall be formed of four kists.
- ii. That each kist shall fall due on the 10th of the month in which it is chargeable.
- iii. That no kist shall be fixed earlier than December, or later than May.

3. The Board of Revenue will direct each Collector to draw up and submit, through it to Government, a kistbandi for his district, based on the conditions mentioned above. The questions of proportioning the four kists and of the months for which they should be fixed, are left to the discretion of the district officers, who should, when submitting their proposals, state the grounds upon which they are based. The Board of Revenue, when forwarding these, will suggest such modifications as they may deem necessary.

4. His Excellency in Council is inclined to think that it would be desirable that each taluk, or at any rate, groups of taluks, should have a separate kistbandi, e.g., the Kistna district, where a kistbandi which would perfectly suit the upland taluks, would be undesirable for those in the delta. He therefore considers it expedient that the kistbandi of each district should be drawn up on this plan, that is, that, where a Collector considers a single kistbandi for the whole of his charge undesirable, he should propose separate ones, for groups of taluks, if possible, but where this may not be found feasible, he should submit one for each taluk.

5. As regards Tanjore, the existing kistbandi may be left undisturbed, unless the Collector would wish to assimilate it to that in future, be in force in other districts. He will report to the Board of Revenue on this subject.

6. The Board will, at the close of two years, submit a report upon the revised kistbandi. Care should be taken, during the period obtain the opinion of the ryots with regard to the new system.

7. His Excellency the Governor in Council desires that no delay in obtaining and submitting the proposals of Collectors referred to in para.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Board of Revenue, with 23 enclosures returned,
" the Director of Revenue Settlement and Agriculture.
" the Accountant-General.
" the Editors' Table.

Exd. E. A. Hankins.

120 Copies.

23. 4. 03.

Govt. of (1886) Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 24th November 1886, No. 1033.

NOVEMBER.

Land Revenue Instalments.

Passing orders on the question of — in this presidency.

BOARD OF REVENUE, 31st JULY 1885, No. 2238.

3

8. COIMBATORE—*Mr. Leman*.—The Collector considers two sets of kists quite unnecessary in Coimbatore, and proposes, in modification of the existing kistbandi, the following kists as being very suitable:—

November to April.
2 2 4 4 2 2.

	AS.
December	2
January	4
February	4
March	4
April	2

9. CUDDAPAH—*Mr. Bird*.—Objects to the Government scheme as being unnecessarily elaborate, entailing much extra labor with no corresponding advantage, and leaving both village officials and ryots in a state of uncertainty as to the demand to be made.

The Collector suggests that the following kistbandi would meet the requirements of the district:—

	AS.
December	4
January	4
April	4
May	4

December to March.
In wet and dry villages.
4 4 4 4.

In dry villages	{ November	8
	{ December	8
	{ January	8
In wet do.	{ February	8

10. GANJAM—*Mr. Horsfall*.—The Collector does not approve the proposed scheme, but adheres to that recently made by him, which is substantially in force under Board's Proceedings, dated 31st October 1884, No. 3727, viz:—

								As.
For dry villages ...	{	November	...					8
		December	...					8
For wet do. ...	{	January	...					8
		February	...	...	...			8
In mixed, wet and dry villages.	{	November	...	...	...	...	...	4
		December	...	...	...	...	...	4
		January	...	...	...	...	...	4
		February	...	...	...	...	...	4

In the Chokpad khandam, a portion authorized, in anticipation of the Board's sanction of Goomsur Taluk, Mr. Horsfall has as for wet villages, viz., in January and February, the collection of revenue in two kists only.

11. GODAVARI—*Mr. Foster*.—The Collector does not like the Government proposals, one result of which would be that prompt collection must be insisted on, and greatly prefers the existing kistbandi as recently revised (Board's Proceedings, dated 23rd April 1884, No. 1380). Mr. Foster makes a suggestion that when the list falls into arrear, the whole fasli demand should be held to fall due. A similar proposal from Canara was disapproved in Board's Proceedings, dated 3rd April 1884, No. 1219.

11. GODAVARI				AS.	P.
				4	0
Dry ...	{	December	...	4	0
		January	...	4	0
		February	...	4	0
		March	...	4	0
Wet ...	{	January	...	5	4
		February	...	5	4
		March	...	5	4

12. KISTNA—*Mr. Happell*.—The Collector and Sub-Collector both object to the Government scale as being unsuited to the district, and regard the existing kistbandi as nearly perfect. According to these officers the kists for *wet* lands are—

November to March.
2 4 4 4 2

AS.	4
January	...
February	...
March	...

and those for dry lands—

AS.	2
November	...
December	...
January	...
February	...
March	...

But Board's Proceedings, dated 6th December 1878, No. 3364, appear to have prescribed the latter set for all crops and throughout the district. One objection which the district officers urge strongly against the Government scheme is that it is framed upon the principle that the crops are no longer to be regarded as security for the revenue; and it is argued that, in the case of poor ryots, this waiver of the State claim on the crops will entail increased sales of land; for as the Collector forcibly puts it, "if the Government won't collect their dues before the harvest is reaped, the sowcar will." It must, however, be assumed that Government have fully considered this obvious objection to the principle which underlies their proposals, viz., that assessment is always to be paid from the proceeds of the crop sold.

13. KURNOOL—*Mr. Glenn*.—The Collector strongly disapproves of the Government scheme on the double ground that it is unnecessary and impracticable. In illustration of the difficulty of carrying out the scheme, he instances the case of land sown with a double crop, one early and one late. In the case of 60 to 70 percent. of the ryots of the whole district, the kist payments would be going on for eight months. *Mr. Glenn* considers that four instalments, beginning with December (as at present*) could not be improved upon.

December to March.
4 4 4 4

14. MADURA—*Mr. Crole*.—The Collector objects altogether to the scheme proposed, as certain to prove a source of constant annoyance to ryots by the frequency of the demands for revenue, to and village officials and promising fairly to lead to great waste of time of talukdars. Moreover the proposal will place in the hands of the Carnams great power for oppression, and afford enormous facilities for mischief. The collection of kists for early crops and *Mr. Crole* adds: "The introduction of a scheme of instalments of kists, whose claim to acceptance is that it is theoretically perfect, must, I think, be given one in January, 6 annas, and one in April, 10 annas; at present, however he dare not. Still he would reduce the kists from their present number, six, to four—

December to May.
2 2 2 2 4 4

January AS. 4
February AS. 4
March AS. 4
April AS. 4

15. MALABAR—*Mr. Logan*.—The Collector says that the present kistbandi is theoretically as good as possible, but would like to see the number of kists reduced to four, viz.:—

November to April.
2 2 4 4 2 2

AS.	2
November	...
January	...
March	...
May	...

This for all rice and garden lands. Practically the land-holders pay in advance in order to avoid the importunities of the tax-gatherer. In regard to *Punjakol* lands two 8-anna kists (May and June) as at present* should be maintained. In Wynad the present† scale, viz.:—

* Board's Proceedings, dated 5th December 1882, No. 3014.

† Board's Proceedings, dated 1st February 1883, No. 269.

AS.	6
January	...
March	...
April	...

should be continued.

16. NELLORE—*Mr. Grose*.—The Collector is of opinion that the Government scheme will cause difficulty and confusion without any corresponding advantage, and recommends:—

March to June.
4 4 6 2

AS.	2
January	...
February	...
March	...
April	...
May	...

November to April.
2 2 4 4 2 2

Wynad.
January to April.
6 6 4

17. NILGIRIS—*Mr. Burrows*.—The Collector has no objection to the Government scheme. All the lands would fall within the first series of kists.

18. SALEM—*Mr. McWatters*.—The Collector objects to the Government scheme as tending to throw too much power into the hands of the subordinate officials; he recommends four kists, viz.:—

November to April.
2 2 4 4 2 2

AS.	4
December	...
January	...
February	...
April	...

no instalment being payable in March.

Kar.
November to January.
3 6 7

Samba.
February to June.
2 3 5 4 2

AS.	4
February	...
March	...
April	...
May	...

19. TANJORE—*Mr. Pennington*.—Would effect no change in present kistbandi except in regard to samba, which should be—

20. TINNEVELLY—*Mr. Lee-Warner*.—The Collector deprecates the introduction of the Government scheme as entailing extra labor and placing great power for evil in the Curnams' hands, and on other grounds. Recommends four equal instalments:—

January	...	...	...	...	...	...	...	AS.
February	...	...	...	...	...	...	...	4
March	...	...	...	...	...	...	...	4
April	...	...	...	...	...	...	...	4

21. TRICHINOPOLY—*Mr. Sewell*.—The Collector adduces the dates on which the various crops of the district are harvested to show that a double set of kists is not necessary. He recommends four kists as follows:—

January	...	...	...	...	...	...	...	AS.
February	...	...	...	...	...	...	...	4
March	...	...	...	...	...	...	...	4
April	...	...	...	...	...	...	...	4

and deprecates the introduction of an elaborate system of instalments which must inevitably lead to the mystification of ignorant ryots and the enrichment of village officers.

22. VIZAGAPATAM—*Mr. Turner*.—The Collector forwards a letter from the Principal Assistant, with whom he concurs, objecting to the Government scheme, and suggesting that the kists be levied with reference to the crops on wet and dry lands instead of for early and late crops;

23. The foregoing abstract of Collectors' opinions shows that the general consensus is strongly opposed to the scheme sketched in the Government Order, which has the support of only two Collectors, Bellary and Nilgiris, and of the Sub-Collector in charge of North Arcot; and of these the Collector of the Nilgiris accepts the Government scheme because only the first half of it will be at all applicable to his district. The objections urged are—

- That the scheme would be very difficult to work and would entail an enormous amount of additional labor;
- That the ryots would not appreciate a boon which would bring the tax-gatherer so constantly to their doors;
- That no ground has been shown for the introduction of so elaborate a system of collection;
- That village accounts would become hopelessly confused;
- That great power for evil would be entrusted to village officials;
- That in practice the ryots care little or nothing for the kistbandi and pay their land assessment when it is most convenient to them to do so.

24. In these objections the Board concur, but they also consider that any increase in the number of kists is a distinctly retrograde step, the right policy to be pursued being, in their opinion, gradually to decrease the number of instalments.

25. With the increased work thrown on village officers, necessitated by the ever-increasing demands of a more and more highly civilized and exacting administration, which requires the village officers to take an active interest in education, sanitation, agriculture, and agricultural statistics, it is simply impossible for them to devote so much of their time as they were formerly able to do to the realization and record of the collection of the land revenue. This must ever remain their principal duty, but its discharge must be rendered more easy and less burdensome than of old, rather than more difficult.

as the Government scheme would make it, or the village officers will break down under the strain and the revenue will not be collected at all.

(A true Extract.)

for Secretary.

To the Secretary to Government, Revenue Department
with twenty-two papers, in original, to be returned. ✓
Copy to all Collectors.

Exd. W. J. Lewis.

REVENUE DEPARTMENT.

1885.

Board of Revenue,

MADRAS.

Printed August 11th.

Proceedings, 31st July 1885, No. 2238.

Recd from J. G. Horsfall - 19/8.

Subd. En -

Submitting to Government, with remarks, replies of Collectors to proposals of Government regarding the revision of the kistbandi in their districts.

BOARD OF REVENUE, 1ST APRIL 1886, No. 810.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from J. G. HORSFALL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Jarada, 12th March 1886, E. No. 57:—

In paragraph 10 of Board's Proceedings, dated 31st July 1885, No. 2238, the Board have observed that the scheme sanctioned in their Proceedings, dated 31st October 1884, No. 3727, is in force in this district. With reference to this observation, I beg to inform the Board that on receipt of the Board's Proceedings, No. 3727, referred to above, I have issued instructions to the divisional officers to the effect that a village may be considered to have dry cultivation only where the wet extent is less than 10 per cent. of the dry cultivation, and that a village may be considered to be wet only when the dry assessment is less than 10 per cent. of the wet assessment, and that in all other villages the kistbandi will remain unaltered.

2. Accordingly, of the total number of Government villages in the Chicacole taluk, viz., 1,471, the Principal Assistant classed fifty-one villages as wet and one village as dry, and the rest as mixed villages; and of 381 Government villages in the Berhampore taluk, the Senior Assistant Collector classed sixteen villages as dry and sixty-four villages as wet, and the rest as mixed villages.

3. In the villages classed as dry or wet, the change sanctioned in the Board's Proceedings in question has been introduced.

4. As regards the Goomsur taluk, excluding Chokkapad khandam, the General Deputy Collector classed 309 villages as dry, six villages as wet, and the rest as mixed villages, recommending, however, that in the villages classed as dry, the altered kistbandi be not introduced for certain reasons, among which the request of the ryots concerned is one, and stating that the change might be introduced in the six villages classed as wet.

5. I did not think it advisable that the change should be introduced in only six villages, and informed the Deputy Collector that no change should be introduced in any village of the Goomsur taluk, except the Chokkapad khandam, where, as I have already reported to the Board, I have, on the recommendation of the Special Assistant Agent, sanctioned the introduction of two kists, January and February, each 8 annas.

RESOLUTION—dated 1st April 1886, No. 810.

Submitted to Government in continuation of the Board's Proceedings, dated 31st July 1885, No. 2238.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.

Collector of Ganjam.

Accountant-General, with copy of Board's Proceedings, dated 31st July 1885, No. 2238.

Exd. P. L. Pereira.

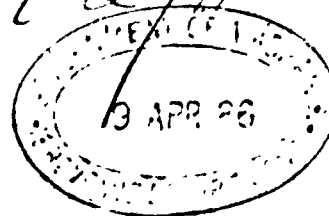
REVENUE DEPARTMENT.

1886.

Board of Revenue,

MADRAS.

N^o 2911.



Printed April th.

Recd 9/11

Proceedings, 1st April 1886, No. 810.

Submitting to Government letter from the Collector of Ganjam reporting on the introduction in certain villages of the district of the kistbundi sanctioned by the Board.

Recorded with reference to G. O. 4.

C-17-4-86
A-22-11-86

BOARD OF REVENUE, 7TH AUGUST 1886, No. 1777.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from F. A. NICHOLSON, Esq., Acting Collector of Anantapur, to the Secretary to the Board of Revenue, dated Anantapur, 29th July 1886, No. 358 :—

I have the honor to lay the following proposal before the Board.

2. The kistbundi (instalment list) of this district is as marginally noted and is

	ANNAS.		ANNAS.
December	... 2	March	... 4
January	... 2	April	... 2
February	... 4	May	... 2

so that one-half was then collected by the end of January instead of one-fourth as now, and $\frac{1}{2}$ by the end of the official year as against $\frac{3}{4}$ now. The original kistbundi therefore presupposed early harvests beginning in October-November.

3. It will, I think, be easy to show that a bolder kistbundi would suit the harvest seasons and the wishes of the ryots even better than either the present or the former kistbundi, while the relief to administration would be indescribable, and I venture to ask for sanction for such a kistbundi as an administrative experiment of importance. My proposal is for only three kists, viz., December 6 annas, January 6 annas, April 4 annas, leaving an interval without kists in February and March so as to permit of arrear collections, of settling the demand at jamabandi, and of giving time for the later crops to be harvested.

4. Premising that the present and former kistbundis are so considerably discrepant that both cannot suit the harvests, I beg to mention the crop seasons in some detail. As regards dry lands, the bulk of the district, i.e., all five of the southern taluks and parts of Gooty and Tadpatri, are red gravelly soils on which it is practically the universal rule to grow the mungari or first crop, viz., that sown with the south-west monsoon; cholam, cumbu, korra, gingelly, castor and pulses are sown between June and August, according to the nature of the season, and are reaped in October-December. Castor and pulses are, however, reaped in January and February. On black soils and on red lands that did not grow an early crop, the later crop (hingari) is as noted below :—

Crop.	Sowing season.	Reaping season.
Cotton	August and September	March and April.
Wheat	November	End of February.
White cholam	October	End of March.
Bengal-gram	November	End of February.
Korra	August and September	End of December.
Horse-gram	November	End of February.
Paddy (vysakam)	January	April.

5. The present year is fairly normal, and at this date castor is coming up everywhere, cholum and cumbu are in many places a month old, while gingelly and korra are reported in the revenue inspector's diaries as having been sown.

6. Regarding the wet lands, the first or karthik crop of paddy and ragi is planted with the south-west monsoon, say in July-August, when the rains are usually heavier than in June; if there is no water in the tanks, or nothing to speak of by the end of July, ragi is put down at once as clearly shown by the experience of fasli 1295. In any case therefore the first crop on wet lands will be reaped by December, the crop being a four-months' crop. The second or vaisakh crop is planted from October onwards and is practically reaped by April.

7. It would seem then that the proper kist months are December, January and April; the two former months for the early crops, the latter for the later crops. In the greater part of the district in villages without irrigation sources most of the harvest is over by December, and the ryots could pay most of the kist in December and January and the remainder in April after the pulses and castor are in; in villages with tanks and channels the dry crops and first wet crop would similarly be over by December, and the second crop on wet lands with the pulses and castor on dry lands by April; in the black soil, the area of which is comparatively limited, the ryots usually get an early crop of cholum, korra, &c., on much of the land; as a matter of fact, the kists now proposed will not alter their position since they have at present to pay 12 annas by the end of March, i.e., before the cotton is in, and I do not propose to alter this arrangement, but merely to lump the 12 annas in two instead of in four instalments.

8. So much for a change in the kistbundi, based on the harvest seasons. Public opinion appears equally to favor a change; a number of ryots of both black cotton and red soil taluks have been asked, and though at first a few were averse to change as against "custom," they all finally expressed themselves strongly in favor of it, some being even desirous of paying more in January than is now proposed. While the subject was under consideration, a number of Anantapur taluk ryots voluntarily came to my sheristadar and expressed a desire for two kists, viz., 8 annas in January and 8 in April, thus showing their own opinion on the subject, and I may add from inquiries in other districts my opinion not only that ryots would prefer fewer kists, but that it is in consonance with their own habits of dividing produce. There is, indeed, in my own opinion no objection to two kists as proposed by the Anantapur ryots, but that it would *pro tanto* alter the estimates which provide for 12 annas before 31st March.

9. It is almost superfluous to mention the immense administrative convenience that would accrue from this proposal if congenial to the people; two or three kists instead of six mean easy collections, proper preparation of accounts both taluk and village, half the number of processes and process registers and half the general scriptory work; fewer opportunities to the village officers of worrying the ryots, comparative ease to revenue and treasury gumastahs, the release of the ryots, comparative February and March, the consequent early disposal of jamabandi and the settling of the demand, and the consequent avoidance of excess collections with their numerous useless references and worries; the collection in full of all demands by the end of the fasli, and the punctual submission of accounts by eurnams for the administration and jamabandi reports. The intense worry in an ill-regulated, unsettled district, attendant upon the almost impossibility of making punctual collections and at the same time punctually submitting a variety of accounts and returns not connected with collections, is productive of great administrative harm, and both spoils and prevents opportunities of really useful work. The ryots themselves adduce the comparative freedom from village worry as an argument for reducing the kists to two; they especially allege that it would give village officers less chance to deceive and worry them. I may add that it would enable Revenue officers to deal more successfully with cases (1) of cultivators of land for absentee ryots, (2) of casual cultivators who grow a casual crop.

10. The interval of two months between January and April would not only give time to collect arrears before the end of the official year, but would free all officers for jamabandi for which these two months are the most convenient on other grounds; it would also give an interval to the ryots to realize the value of their pulses, castor, &c.,

and ascertain the exact demand due. It may be added that should the season be bad as in fasli 1294, or late and bad as in fasli 1295, it will be perfectly easy to postpone both kists a month or even two, for which the two months interval will give space.

11. I submit, therefore, that I have made out a *prima facie* case for the proposed change in the kistbundi, and I earnestly request permission to try it for the current fasli.

RESOLUTION—dated 7th August 1886, No. 1777.

The Collector's letter will be submitted to Government for orders.

2. The Board note that Mr. Nicholson's proposals differ absolutely from those of Mr. Cruickshank, submitted to Government in Board's Proceedings, 31st July 1885, No. 2238; that the number of kists now proposed, viz., three, seems too small; and that it is undesirable that any experimental changes in kistbundies should be made until orders on the general question are received from Government.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Anantapur.

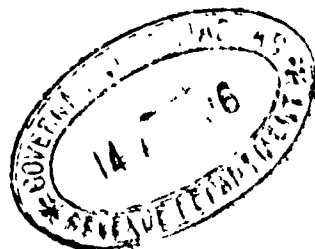
Ed. J. Henricus.

C No 6618.

REVENUE DEPARTMENT.

1886.

Board of Revenue,
MADRAS.



Printed August th.

Read 14th August

Proceedings, 7th August 1886, No. 1777.

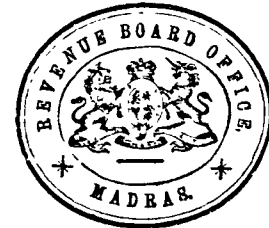
Submitting to Government, with remarks,
proposals of the Collector of Anantapur for the
alteration of the kistlundi of the district.

Min G. O.

Recorded with 16 G. O. d.

Recd 21/8

*C. 17-11-86
A 22-11-86*



Proceedings of the Board of Revenue.

Dated 30th August 1886.

No. 6465 Mis.

READ *Letter from the Collector of Anantapur
dated 19th August 1886, No 379.*

Resolution

*Submitted to Government
with reference to Board's Proceedings
7th August 1886, No 1777.*

(True Extract)

*W. H. M. J. L.
Secy. Secretary.*

To

*The Secretary to Govt. R.D.
with letter in original to be sent.
Copy to the collector of Anantapur*

[Signature]

Revenue 1886. *22/11/86*
Board of Revenue,
MADRAS.

To *N^o 7110.*

*The Secretary to Govt.
Rev. Departt.*



Rd 12th 80/2 *Enc: 1*
Proceedings, dated *30 August* 1886.
No. *62165* *Dir.*

Subject.

*Submitted to int.
with reference to Bd's Res. 7 of 1877
letter from the Collector of *Chennai*
recommending that the collection
of Revenue be reduced to four
instalments.*

REVENUE DEPARTMENT.

C. Nos. 5881 of 85, 2991, 6618 & 7110 of 86.

From *Board of Revenue*

Dated *31 July 85, 1 April 86* 1886.
30 August 86

FOR ORDERS.

The subject of the revision of the
Kistbandi (instalments in which
the Revenue is paid) is one which
has been for a considerable time
under consideration. As it appears
to have been sufficiently discussed
the papers are now submitted
for orders.

The last Scheme proposed ~~was~~ was
one put forward by Govt. The
principle of which was that
there should be two sets of
Kists, one applicable to the early
and late crops.
The 2nd of the Bd. of Revenue No.
2238 dated 31st Aug 1885 con-
tains the comments of the Collector and
of the Bd. on this plan which
has been universally condemned.
It is the system which holds
in the Tanjore Dist. and which
is only suited to that district.
The Bd. of Revenue at para 23

of these Rs, ^{State} the Officers to
be proposed of Govt. and these
are cogent and amply sufficient
to warrant the definite abandonment
of the idea of introducing a
double Kistbandi.

If this is conceded, the next
question is what can be done to
improve the Kistbandi which
it doubt wants improvement.

Col. propose (vide Rs of Mr. B. B.

of Ravi guided above) various

Kistbandis existing from November

to May. A large majority of

Collection is in favour of there

being four Kist - at present

there are six, in almost every

district. In most districts the

Kist are payable on the 15th

of the month. This does not leave

sufficient time to collect and

send to the Treasury before the

needs for the month are closed.

In Chingleput the date was, with

the sanction of the Bd. of

Reb. altered to the 20th and

this was found to work very

well.

The bulk of the present Kistbandi

are that the Kist are too

numerous that they fall

These proposals may
be approved. In
No. II I will say the 10th of the
month.

I see no objection to
Talukwar Kistbandi. Prac-
tically this would
affect groups of Taluk.

Report after two
years on the working

W. C. C. 18/11
20/11

due to take in the month and
that they begin to soon
the year allows of the crop being
in a position to meet the demand,
unless he borrows or sells his crops
at a disadvantage.

It is suggested that orders should
issue in the following effect.

I. That the Kistbandi throughout
the Presidency shall consist of
four Kist.

II. That all Kist shall fall
due on the 15th of the month in
 lieu of the 15th (if this could be
made the 5th it would be better
and be decidedly more convenient
from the account point of view)

III. That no Kist shall be earlier
than December or later than
May.

IV. That ^{each} collector shall draw
up & submit to Govt. a Kistbandi
for his district, based on these
principles, he being left to decide
the amount of each Kist and
the months in which they shall
be leviable.

I have consulted the Hon. Mr. Stokes
and he approves of the ^{proposed} ~~idea~~
has however suggested that there
should be a Kistbandi for each
Taluk. This seems to be a good
idea in the harvest seasons viz
in different parts of the same
district. Mr. Stokes instructed the

Kutna with its debt and unpaid taxes. It would be a passing easy matter to work out a rating was recommended for each District, or, if this is considered too elaborate, one might be drawn up for groups of villages.

The Red-bands of the Tanager District might be kept as it is, unless the Collector wishes to alter it so as to make it conform to the system advocated for other Districts.

Mr. Fencatarami Rao, who has also been consulted, inclines to a Red-band with only three Kists, but to them Mr. Stokes and I are opposed, on the ground that it is likely to press heavily on the poorer Kists. The working of the plan now indicated might be made the subject of report in two years time, and the subject of a further reduction of Kists might be considered when it is seen how that has suggested succeeds.

I am not certain that 4 Kists may not press heavily on the poorer classes in some Districts. The papers much in kind of the convenience to the large farmers of the present proposals, but hardly a word is to be found extolling the merits of the plan. I should

his interests will not be overlooked when the present proposals are recommended

two years hence JW 20/11/86.

good plan

FOR ORDERS.

C No 5887/86. 2991, 6618 + 7110 of 86.

Khist Band is a instal-
-ments for the payment
of Land - Revenue.

W. L. Stokes, Magistrate

1. D. Stokes, District Collector

10/11/86. 10/11/86

Land Revenue 10/92

G.O. No. 1033 of 24.11.86
Read the following:-
Pros of the Bd of Revenue, dated
31st July 1885, No 2238.
do do, dated 1 April
1886 No 810.
do do, dated 7 August 86
No 1777.
do do, dated 30 April 86
No 6465 and
40.

H. E. The Govt. in Council
resolves, after careful consideration
of the objections raised, to
abandon the proposal that
there shall be three Districts
in two sets of Kists and
to issue the following orders.
1. That the Red-bands, throughout
the Presidency, excepting in
the case of the Tanager Dist.,
shall consist of 4 Kists.
2. That each Kist shall
fall due on the 10th of the
month in which it is
chargeable.
3. That no Kist shall be
paid earlier than December,
or later than May.
4. The Bd. of Revenue will direct
each Collector to draw up
and submit, through the
Govt. a Red-band for his
District, based on the
conditions mentioned above.
The question of appointing

the four kinds of proportioning
 the four kinds and of the
 months for which they should
 be fixed, are left to the discretion
 of the District Officers, who
 should, when submitting their
 proposals, state the grounds

The Bd. of Revenue when forwarding
 these will suggest such modifications
 as they may deem necessary.

upon which they are based.
 4. It is ~~in Council~~ ^{in Council} ~~is~~ ^{is} ~~not~~ ^{not} ~~unwise~~ ^{unwise} to think
 that it would be desirable
 that each taluk, or group
 of any taluk, groups of taluks,
 should have a separate
 Kistbandi, i.e. the Kistbandi
 District, where the Kistbandi
 which would perfectly
 suit the upland taluks,
 would be undesirable for
 those in the delta. He therefore
 considers it expedient that
 the Kistbandis should be
 drawn up on this plan,
 that is, that, where a Col.
 commands a single Kistbandi
 for the whole of his charge
 undesirable, he should
 propose one separate one,
 for groups of taluks, if
 possible, but where this
 is not found feasible, then he
 should be one for each
 taluk.

5. As regards the Tanjore, Dist.

the existing Kistbandi may
 be left undisturbed, unless
 the Col. would wish to
 accumulate it to that to
 be in force in
 other Districts. He will report
 to the Bd. of Revenue on
 this subject.

6. The Bd. of Revenue will, at
 the close of two years, submit
 a report upon the working
 of the revised Kistbandi. It
 should be taken during the
 period of experiment, to
 obtain the opinion of the
 Govt. with regard to
 the new system.

7. It is the Govt. in Council desire
 that no time should be lost
 in obtaining and submitting
 the proposals of collection
 with regard to the Kistbandi
 referred to in para 3 supra.

23-11.

From Orders

16 The Board of Revenue
 with 28 Dec 1886
 25. Dir: P. B. S. A.
 6. Acct. General
 18. E. J.
 120
 4

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