Revenue (189 6) Department.

PRESS SERIES.

G.O., No. 516

DATED 8th October 1896.

[Despatch Abstract.]

Passing orders on the subject of establishment of reports and returns dealt with by the Settlement Dept. of the Board of Revenue

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Government {1896} of Madras.

REVENUE.

Recd. } 1896. *Enclosures*

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G.O., No. 516, 8th October 1896.

OCTOBER.

Reports and Returns, &c.

Passing orders on the subject of curtailment of — dealt with by the Settlement Department of the Board's office.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—again G.O., No. 49, Revenue, dated 22nd January 1894.

Abstract.—Accepting Board's proposals for the curtailment of certain official Administration reports, and directing that the Standing Orders and Codes in force in the several departments be examined with the object of considering what powers thereby reserved to Government can be delegated to Heads of Departments, and what powers thereby reserved to Heads of Departments can be similarly delegated to their subordinates and that proposals for the delegation of such powers be submitted for orders without delay.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 89, dated 7th May 1896 :—

Read—Proceedings of the Board of Revenue (Land Revenue), No. 459, dated 16th December 1895.

Abstract.—Submitting to Government proposals for the delegation of powers and for curtailment of work generally.

Resolution—No. 89, dated 7th May 1896.

With the Proceedings read above, the Board in the Land Revenue Department has transferred to this department the reports of Collectors in reply to G.O., No. 49, Revenue, dated 22nd January 1894, calling for suggestions regarding curtailment of work generally. The following remarks will accordingly be submitted for the consideration of Government.

2. The subjects dealt with in this department fall under one or other of the following heads :—

(1) Revenue Settlement.
(2) Irrigation.
(3) Land Records.
(4) Agriculture.
(5) Veterinary matters.
(6) Famine.
(7) Registration of road and rail-borne traffic.
(8) Loans.
(9) Miscellaneous.

3. *Settlement.*—The reports under this head consist of—

(1) Monthly reports submitted by Officers in charge of Settlement Parties showing the progress of work.
(2) Quarterly reports submitted to Government.
(3) Annual report on the administration of the Settlement Department.
(4) Annual statements showing the financial results of settlement in all the Settled Districts.
(5) Reports relating to revision of assessment in districts taken up for settlement.
(6) Reports on the introduction of settlement.

The last two reports form valuable records connected with the assessment of land, and cannot well be curtailed. The first three are periodical reports showing the progress of settlement work. The monthly report is necessary to enable the Settlement Commissioner to exercise an effective check over the progress of work in the several Parties. The quarterly reports are compiled in this office from the monthly reports for submission to Government; but, as the annual report gives all the information contained in the four quarterly reports of each year, the latter may be dispensed with, unless Government wishes to be kept informed of the working of the department at shorter intervals.

As regards the annual financial results statements (*item* 4)—*vide* Board's Proceedings, dated 26th July 1895, No. 230,—the Collectors of Cuddapah and North Arcot consider that they may be safely done away with. The Collectors practically send up only a copy of the Jamabandi statement No. III, columns 3–30 and 43 and 48. The submission of the statement for purposes of the financial results statement may be discontinued in future.

A report on the results of the introduction of the new settlement (*item* 6 above) is usually submitted soon after the settlement of a district is completed; and in this report, the extent and assessment according to settlement are compared with the figures of the year of settlement and of the year preceding. For subsequent years, the variations are explained in the annual Jamabandi report. The Board thinks it unnecessary, therefore, to furnish a separate report comparing the results of the current year with those of the settlement conducted several years ago. The Board is unable to trace any Government Order, in which the report has been prescribed, but if Government wishes that such a comparison should continue to be made, the necessary information can be furnished in the annual Jamabandi report.

4. At present, statements showing the charge on excess in inams, discoverd by the survey, are submitted by the Deputy Commissioners to the Board for check and communication to Collectors. They may be sent direct to Collectors in future.

5. *Irrigation*—(*a*) *Accounts.*—The Board has now under its consideration the question of simplifying the Irrigation accounts with reference to G.O., No. 1010, dated 12th March 1896, which, if carried out, will effect a considerable reduction of work both in this office and in the villages from which the accounts are submitted direct.

(*b*) *Minor Irrigation Works.*—In G.Os., Mis. No. 4110, dated 18th October 1895, and Mis. No. 4952, dated 7th December 1895, Government approved of the Board's proposal to empower Collectors to sanction estimates for ordinary repairs to Minor Irrigation works, costing not more than Rs. 250 each, without reference to the Chief Engineer for Irrigation or to the Board. Collectors now submit to the Board monthly progress reports of the expenditure incurred on Minor Irrigation works under their charge. It will be sufficient, the Board considers, if the reports are furnished quarterly in future, except for the last three months of the year—January, February and March—when the report should be submitted monthly to enable the Board to see if the full amount of the allotment is being utilized.

(*c*) *Voluntary Irrigation Cess Fund.*—The annual reports on the operations of this fund now submitted by Collectors may be dispensed with. The statements accompanying the report should furnish all the information required for the Board's report, if care is taken to give full explanation of the variations as compared with the previous year. As regards the report submitted by the Board to Government (*vide* Board's Proceedings, dated 6th August 1895, No. 245), the appendices A, B and C will be omitted in future as the information is embodied in the tables printed in the report itself.

6. *Land Records.*—This item comprises a wide range of subjects, including the Administration and Jamabandi reports, village and taluk accounts, returns of Agricultural statistics, record of cultivation, rainfall, prices, &c., village registers of statistics (or famine analysis registers), &c.

The several suggestions made in connection with the abridgment and simplification of these statistical returns and reports are shown below:—

(1) The Collectors of Kurnool, Chingleput, Madura, Tinnevelly, Nilgiris, Malabar and South Canara point out that a large amount of information contained in the statements appended to the reports is now repeated in the body of the reports, and suggest that the necessary comparison with the previous year's figures should be made and variations explained in the statements themselves, only general comments on the figures being given in the reports. It is quite within the power of Collectors to abridge these reports, as much as possible, by avoiding mere repetition of the figures given in the statements accompanying them, and confining themselves to an intelligent analysis of the figures, with brief explanations of the principal variations. The subject should receive the personal attention of all District Officers.

(2) *"Cultivation" and "special products".*—These are required for Chapter IV of Part II of the General Administration report published by Government. The Collectors of Ganjám and Tanjore suggest that the paragraphs may be omitted from the district reports, the former for the reason that the information is furnished in the statistical return H_2 (now G), and the latter, because correct statistics are not available until some time after the report is due, when the statistical returns are ready. Collectors have already been instructed to omit these paragraphs from their Administration reports; in cases where the statistical return G is not ready by the 15th August, they are required merely to send a comparative statement of total cultivation in advance—*vide* Board's Proceedings, dated 9th April 1888, No. 160, and Board's Memorandum, dated 20th August 1894.

General Administration Report.—*Vide* Board's Proceedings, No. 298, dated 26th September 1895. Collector's Report.

(3) *Outturn of crops.*—It is suggested by some Collectors that the paragraph regarding outturn of crops may be omitted from their reports, as a special statement containing information on the point is furnished separately. The omission of the paragraph has been already ordered—*vide* Board's Proceedings, dated 14th August 1893, No. 343.

(4) *Prices.*—Information regarding this subject is given in both the Administration and the Jamabandi reports. The Collector of Ganjám suggests that it may be omitted from one or the other, preferably from the Jamabandi report. The Board observes that the statistics dealt with in the Administration report are for the official year which ends with 31st March, while those in the Jamabandi report relate to the fasli or agricultural year, ending on 30th June. The averages adopted in the Board's Administration report are not, however, taken from Collectors' Administration reports, but are worked out in the Board's office from their monthly returns. Collectors may, therefore, omit figures from their Administration reports, but some remarks about the general course of prices and the causes of fluctuations should continue to be given in the Collectors' reports.

(5) *Wages.*—The Collector of South Arcot suggests that the paragraph about wages may be omitted, as half-yearly statements of wages are submitted. The suggestion is approved, but care should be taken by Collectors to see that explanations of large variations are duly entered in the statements.

(6) *Advances under Loans Acts.*—Several Collectors suggest that the paragraph on this subject may be omitted from their Administration reports, as a separate report is submitted regarding loans. It is observed that this separate report relates to the fasli year, and is not due in the Board's office till 1st * September, while the figures adopted in the Administration report, which is due to Board on 15th June, are for the official year. The required information can, however, be obtained from the Accountant-General's statements, and Collectors may, therefore, omit all reference to this subject from their Administration reports.

* Board's Proceedings, No. 818, dated 28th July 1893.

(7) *Irrigation Cess Fund.*—The Collector of Trichinopoly suggests that the paragraph about Irrigation Cess Fund may be omitted from the General Administration report, as a separate report on the operations of the fund is submitted to the

Board. In the Board's Administration report, it is the special report that is made use of, and the Collector's suggestion is, accordingly, approved. It is only in a few districts that this fund exists.

7. A general suggestion is made by some Collectors to amalgamate (1) the Administration report, (2) Statistical returns and (3) Jamabandi report.

The amalgamation of the first and the third is impossible, so long as the reports relate to different periods, one to the official and the other to the fasli year, and the former is required for the Presidency Administration report long before the latter report can be ready. In the order noted on the margin, † the Board's proposal to abolish the fasli year and adopt the official year for purposes of the land revenue settlement was rejected by Government.

† G.O., No. 396, dated 18th March 1884, paragraph 27.

As regards the statistical returns, a proposal has already been submitted for their simplification and for the exhibition of some portion of the information now furnished in them in the Jamabandi report—*vide* Board's Proceedings, dated 4th February 1896, No. 20.

8. *Jamabandi Report.*—*Vide* Board's Proceedings, dated 21st March 1896, No. 48. Several Collectors suggest that information regarding season, rainfall and outturn of crops may be omitted from the Jamabandi report, as the same particulars are furnished in the Administration report. A similar suggestion was made with reference to the Board's reports, but Government negatived it—*vide* G.O., No. 467, dated 5th June 1889. The same view may probably be held with reference to the Collectors' reports which are sent to the Secretary of State with the Board's Jamabandi report. Moreover, the remarks about variations in holdings, &c., will not be intelligible unless some details are given in the report itself, of the state of the season, &c. It will be inconvenient to have to refer to another report for this information.

9. With reference to the memoranda on the examination of village and taluk accounts required to be submitted by each Jamabandi officer, the Collector of South Canara remarks that they are very voluminous and go into unnecessary detail. He suggests that a complete set of questions to be answered in the case of each village may be printed and circulated, and the Jamabandi officer required to review, as concisely as possible, after the close of the jamabandi, the points to which attention should be given in future. There is no doubt that the examination of the village and taluk accounts and the elaborate reviews which are issued from time to time entail very heavy work on all officers, but this cannot be avoided until work in the taluk offices is systematised, and the village and taluk accounts are brought into a proper state of efficiency. Soon after the date of the Collector's letter, clear instructions were issued in Board's Proceedings, dated 10th March 1894, No. 131, as to how these accounts should be checked and reviewed at the jamabandi; if the instructions are carefully followed and the Tahsildars and Revenue Inspectors exercise efficient supervision over the work of the karnams, the necessity for these voluminous reviews will gradually disappear.

10. *Statistical returns.*—Proposals for the simplification of these returns sent to the Government of India have, as already stated, been submitted in Board's Proceedings, dated 4th February 1896, No. 20. The returns G and H sent to the Local Government may be dispensed with as the statement of crops A_2 sent to the Government of India gives all the information required, and the half-yearly statement of wages might take the place of statement H. The Collector of Anantapur suggests that return G (irrigation) should be abolished and additional columns be opened in A_2. This has been ordered in Board's Proceedings, dated 18th June 1894, No. 246 (paragraph 7). The Collector of Tanjore proposes to discontinue either statement A_2 or G, as both the returns give the same information. The submission of return A_2 by Collectors has already been ordered to be discontinued—*vide* paragraph 17 of Board's Proceedings, dated 17th July 1895, No. 214, and paragraph 21 of Board's Proceedings, dated 25th July 1895, No. 225.

11. *Returns of paper and woollen mills.*—*Vide* Board's Proceedings, dated 1st April 1896, Mis. No. 1700. The Collector of Cuddapah reports that there are no such mills working in his district, and that it would be enough to make a note of the fact in the Administration report. The Collector of Nellore suggests similarly that the

information may be allowed to be furnished in the Statistical return A 4. The information is required by the Government of India for the calendar year, while the Administration report and the Statistical returns are not due till long after. If it is a *nil* statement, its submission should not entail labour. A single postcard will do for showing *all nil* returns.

A similar remark applies to the Nellore Collector's proposal to discontinue the *statement of cotton and jute mills.*

12. *Statement of cinchona cultivation.*—*Vide* Board's Proceedings, dated 3rd July 1895, No. 191. The Collector of Cuddapah suggests that the return may be discontinued. It is a *nil* statement except in a few districts, and its abolition will not save labour, while its submission would ensure accurate returns being sent to the Government of India.

13. *Statement of unassessed waste lands sold under the rules.*—The Collector of Nellore states that the waste land rules are not in force in his district, and that the statement is therefore always *nil*; that statement D (quinquennial), corresponding to Taluk Manual No. 58, provides columns for the information given in this statement, and that the return need not be sent annually. The Collector is in error in stating that the rules relating to the sale of unassessed waste lands are not applicable to his district. Paragraph 23 of Standing Order No. 32 extends the rule to all districts except Tanjore and Madras. The annual statement is required by Government (*vide* G.O., No. 391, dated 9th November 1881, in Board's Proceedings, dated 23rd November 1881, No. 2923, and Board's Proceedings, dated 4th September 1883, No. 2618), and is intended to show not only cases of sales of unassessed waste lands but also cases of lands in which land assessment was redeemed under Standing Order No. 36.

14. *Board's Administration Report.*—The paragraph regarding health of cattle may be omitted, as it appears in the Administration report of the Department of Land Records and Agriculture (*vide* Board's Proceedings, dated 27th August 1895, No. 272), also the paragraph relating to manufactures, as these are shown in the statement of large industries (Separate Revenue Department). Chapter V, Irrigation Cess Fund, may also be omitted, as a separate report is submitted on the subject.

15. *Monthly Season Report (Board's).*—The rainfall and water-supply portion may be omitted, as it is dealt with in the weekly season report. Monthly figures of rainfall are moreover published by the Meteorological Reporter in the *Fort St. George Gazette.*

16. *Weekly Season Report (Board's).*—The Collector of Trichinopoly suggests that, as the abstracts are published in the *Fort St. George Gazette*, they need not be issued in the form of proceedings, as that involves unnecessary registering work. These proceedings are intended to be filed in the Collector's office for ready reference. They may be treated as periodicals and need not be registered.

17. *Administration Report of the Department of Land Records and Agriculture (Board's).*—As pointed out in Board's Proceedings, dated 27th August 1895, No. 272, and concurred in by Government in its order thereon, Nos. 662 and 662-A, dated 4th October 1895, this report is capable of considerable abridgment by the omission from it of information on matters which are fully dealt with in other reports; but the form of the report having been prescribed by the Government of India, no alteration can be made till the receipt of orders from that Government—*vide* paragraph 2 of the Government Order.

18. *Economic Condition Reports.*—The discontinuance of these reports was recommended in Board's Proceedings, dated 27th August 1895, No. 272, and again in Board's Proceedings, dated 4th February 1896, No. 22, formulating the recommendations of the recent conference held at Madras when Sir E. Buck visited this Presidency. Pending final orders on the subject, Collectors of districts were requested in Board's Proceedings, dated 4th November 1895, No. 351, to discontinue the submission of their reports in future.

19. *Loans.*—(1) The Board now submits an elaborate report on this subject, (*vide* Board's Proceedings, dated 26th November 1895, No. 382), which is disposed of by Government in one or two paragraphs inserted in its review of the Jamabandi

report. The Board would suggest that a separate report in detail might be dispensed with, and the statements alone submitted to Government, a brief reference to the results of the year's work being given in the Board's Jamabandi report.

(2) *Monthly Statements showing the disposal of applications and advances and recoveries under the Loans Acts.*—The Collectors of Tanjore and Trichinopoly propose that the statements may be converted into quarterly, monthly returns from Tahsildars being reviewed in the Collector's office. There is no objection to the proposal so far as the return of disposal of loan applications is concerned, as the transactions under the Acts are not so large as they were a few years ago. But the return of advances and recoveries should continue to be sent monthly, as in several districts there is considerable delay in enforcing recoveries.

(3) *The Statement of Irrecoverable arrears under the Loans Acts.*—This return, which is now received quarterly, may be dispensed with as each case is separately submitted as it arises for sanction for writing off the accounts, and the subject is fully referred to in the annual report.

20. *Miscellaneous—Budget.*—The forms recently prescribed by the Government of India are sufficiently brief; but the details of 1 (*b*), "contingent charges" recently required by the Government in G.O., No. 602, Financial, dated 20th August 1895, disposed of in Board's Proceedings, dated 26th September 1895, No. 293, might well be dispensed with, as they entail considerable labour.

21. *Reports regarding the number of Revenue Inspectors trained.*—This report cannot be discontinued, as suggested by the Collector of Tinnevelly, as a paragraph is devoted to the subject in the Agricultural Administration report.

22. The Board in this department concurs in the proposals contained in Board's Proceedings, dated 16th December 1895, No. 459 (Land Revenue), regarding—

(1) Applications for exemption from Examination Rules.
(2) List of individuals thrown out of employ.

23. *Delegation of Powers.*—The proposals made by Collectors for delegation of powers are shown in the accompanying statements A and B, prepared in the form adopted by the Land Revenue Department of the Board. The former contains the proposals which the Board approves, and the latter those which it does not approve.

(True Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department,
with a copy of Board's Proceedings, No. 2618, dated 4th September 1883,
No. 160, dated 9th April 1888, No. 343, dated 14th August 1893,
Board's Memorandum, dated 20th August 1894 and
Board's Proceedings, No. 214, dated 17th July 1895, and
No. 225, dated 25th July 1895.

APPENDIX.

A.—Statement showing such of the Collectors' suggestions as have met with the Board's approval.

Reference.	Power.	In whom vested at present.	Proposed to be delegated to.	Proposed by	Remarks.
	Powers proposed to be delegated from the Board to the Collectors.				
Standing Order No. 2, paragraph 3.	Power to order the necessary corrections in the diglott registers and accounts in the case of survey fields or their sub-divisions, the areas of which, as recorded in the settlement registers, are found to be palpably wrong, or where excess over the recorded extent of a field is ascertained to be due to an erroneous deficiency in an adjoining field.	Board of Revenue.	Collectors ..	Collector of Ganjám ..	The Board recommends that the Collector's proposa may be approved. The settlement registers are prepared in the first instance by the Deputy Commissioners who are Special Assistants to the Collectors of the districts concerned. There can be no objection in principle to allow the Collectors the power to correct obvious errors in such registers without reference to the Board. One copy of the errata list issued by the Collector will be sent to the Board for the correction of its copy of the register. Correspondence with Survey Superintendent regarding corrections to be made in the survey maps is now conducted by Collectors through the Board. This is not necessary. The Collectors may correspond direct with the Superintendent.
Standing Order No. 9, paragraphs 1, 3 and 9.	Power to assign Government tanks in ruined condition for private repairs at special rates or on cowle principles.	Do.	Do. ..	Collectors of Kurnool, Cuddapah and South Arcot.	Recommended.
....	Power of adjusting costs of works (Minor Irrigation) completed, but not paid for in one year from the allotment for the succeeding year.	Do.	Do. ..	Collector of Coimbatore..	Do.
	Powers proposed to be delegated from Collectors to the Divisional Officers.				
....	Power of granting extension of time for completion of works for which State loans have been granted.	Collectors ..	Divisional Officers.	Collector of Anantapur ..	Recommended.
	Powers proposed to be delegated from Government to Board.				
....	Power to write off irrecoverable arrears of loans ..	Government ..	Board	....	Recommended.

B.—Statement showing such of the Collectors' suggestions as are not approved by the Board.

Reference.	Power.	In whom vested at present.	Proposed to be delegated to.	Proposed by.	Remarks.
	Powers proposed to be delegated from the Board to the Collectors.				
Standing Order No. 1, paragraph 5.	Power to sanction the carrying out of corrections in the rates of assessments.	Collectors with the Board's sanction.	Collectors without the Board's sanction.	Collector of Ganjám ..	
Standing Order No. 112 ..	Power to issue order to recover State loans in easy instalments in cases in which works may have failed from causes beyond the control of the borrower of State loans under the Special Well Rules of the Land Improvement Loans Act.	Board of Revenue.	Collectors ..	Collectors of Bellary, Cuddapah and South Arcot.	
....	Power of converting State loans from the Ordinary Rules to the Special Well Rules of the Land Improvement Loans Act.	Do.	Do. ..	Collector of Chingleput.	
	Powers proposed to be delegated from the Collectors to the Divisional Officers.				
Standing Order No. 7, paragraph 7.	Power to sanction applications for the erection of mechanical contrivances, for example, picottahs, &c., on the banks of bunds of irrigation works.	Collectors ..	Divisional Officer or Executive Engineer, whoever is in charge of the work.	Collectors of Kurnool and Tinnevelly.	
Standing Order No. 187, paragraph 7.	Power to effect petty transfers of sums from one sanctioned work to another.	Do. ..	Divisional Officers.	Collectors of Cuddapah and Tinnevelly.	
....	Power to sanction conversion of land from dry to wet and *vice versâ*.	Do. ..	Divisional Officers subject to revision by Collectors.	Collector of Madura.	

Order—No. 516, Revenue, dated 8th October 1896.

Miscellaneous.

With the Proceedings read above, the Board submits for the consideration of Government a number of proposals on the subject of the curtailment of reports and returns and of the delegation of powers to subordinate officers. Orders will now be passed upon the Board's recommendations paragraph by paragraph.

2. *Paragraphs* 3 *and* 4—*Settlement.*—The Government approves the proposal to discontinue the submission of—

(1) the quarterly reports on the work done and the expenditure incurred by the Settlement Department; and

(2) the annual statements showing the financial results of settlement in all the settled districts.

It is observed that the most valuable portion of the latter return, namely, the comparison between commutation and market prices, is given in the jamabandi statement No. 5.

It is within the discretion of the Board to instruct Deputy Commissioners to submit the statements showing the charge on excess in inams direct to Collectors.

3. *Paragraph* 5—*Irrigation.*—The Government notes that the Board has still under consideration the question of simplifying the irrigation accounts. Quarterly progress reports of the expenditure incurred on minor irrigation works may be submitted by Collectors to the Board in lieu of the present monthly returns except for the months of January, February and March and the annual reports on the operation of the Voluntary Irrigation Cess Fund which are now submitted by Collectors to the Board may be dispensed with, as recommended. But, as the Board remarks, care should be taken that the statements now accompanying the latter reports contain full explanations of the variations. As regards the Board's own report on the same subject, the Government accepts the proposal to omit Appendices A, B and C subject to the condition that the details of expenditure for each district, which are now embodied in Appendix B, are in future shown in the body of the report.

4. *Paragraph* 6—*Land Records.*—The Government approves the exclusion from Collectors' Administration reports of information contained in the statements appended thereto, and the omission of the portions relating to cultivation, special products, outturn of crops, prices, wages, advances under the Loans Acts and the Irrigation Cess Fund.

With regard to the item, "Advances under the Loans Acts," the Government observes that the particulars now supplied by the Board under this heading relate to the transactions of the official year, while separate information regarding the transactions for the fasli year is supplied for the purpose of incorporation in Chapter II of the Presidency Administration report. This information is in the opinion of Government sufficient and the Board may omit from its own report particulars regarding the transactions during the official year.

5. *Paragraphs* 7 and 8—*Jamabandi Report.*—The Government agrees with the Board in considering that the amalgamation of the Jamabandi and Administration reports is impracticable and that it is not desirable to omit from the former report information regarding the season, rainfall and the outturn of crops.

6. *Paragraph* 9—*Village Accounts.*—It is of great importance that the village and taluk accounts should be accurately prepared and, as the Board points out, detailed reviews tend to secure this object and therefore cannot be dispensed with for the present.

7. *Paragraph* 10—*Statistical Returns.*—Statistical return G may be dispensed with as recommended, and so much of Return H as corresponds to the half-yearly return of wages is unnecessary, but the columns showing the rates of hire of live and dead stock are occasionally required for statistical purposes and information on this point should continue to be submitted.

8. *Paragraphs* 11 and 12—*Mills and Cinchona.*—The Government agrees with the Board in considering that no alteration is required in regard to the returns relating to paper and woollen mills, cotton and jute mills and cinchona cultivation.

9. *Paragraph* 13—*Sale of Waste Lands.*—The question whether it is necessary to retain the return of sales of unassessed waste lands will be separately considered in connection with a communication recently received from the Government of India regarding the advisability of disallowing redemption of revenue.

10. *Paragraph* 14—*Board's Administration Report.*—The omission from the Board's Administration report of the paragraph regarding the health of cattle and that relating to manufactures is approved and the Accountant-General will be requested to report whether there is any objection to dispensing with chapter V (Irrigation Cess Fund). The information contained in that chapter is not utilized in the Public Department and it is believed that the Accountant-General gathers from other sources the details regarding the Irrigation Cess Fund which he furnishes for incorporation in Chapter V of the Presidency Administration report.

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11. *Paragraphs* 15 and 16—*Season Reports.*—The Government considers that it is desirable for the sake of convenience to retain the rainfall and water-supply portions of the Board's monthly season report.

12. *Paragraphs* 17 and 18—*Agriculture and Economic Condition.*—The Board's attention will be invited to paragraph 14 (iii) of G.O., No. 487, dated 24th September 1896, which calls for the Board's views in regard to the form of the administration report of the Agricultural Department, and to paragraph 16 of the same order which sanctions the discontinuance of the annual returns regarding the economic condition of districts.

13. *Paragraph* 19—*Loans.*—The separate detailed report at present submitted by the Board on the subject of loans may be dispensed with, the statement accompanying it being sufficient together with a few remarks in the Board's jamabandi report. The monthly statements in regard to the disposal of applications under the Loans Acts may be converted into quarterly returns, as recommended, and the same change may be made in the case of the similar returns of advances and recoveries as soon as the Board considers that the close supervision at present exercised can safely be dispensed with. The quarterly returns of irrecoverable arrears under these Acts may at once be discontinued.

14. *Paragraph* 20—*Budget.*—The instructions contained in G.O., No. 602, Financial, dated 20th August 1895, were issued for the purpose of rendering a salutary check on contingent expenditure possible and the Government cannot modify the orders now in force.

15. *Paragraph* 21—*Training of Revenue Inspectors.*—The submission of reports regarding the number of revenue inspectors annually trained cannot be discontinued.

16. *Paragraph* 22.—The proposals referred to in this paragraph have been separately disposed of in G.O., No. 287, Educational, dated 8th May 1896, and G.O., No. 959, Public, dated 4th September 1896.

17. *Appendix A.*—The Government considers it inadvisable to authorize Collectors to make corrections in the diglott registers and accounts. It is important that these registers should be correctly kept and greater care is taken to secure accuracy in cases where it is necessary to submit a formal application to the Board. There is no objection, however, to the delegation to Collectors of power to assign Government tanks in ruined condition for private repairs at special rates and this proposal meets with the approval of Government, as also that to confer on Collectors the power of adjusting costs of minor irrigation works completed but not paid for in one year from the allotment for the succeeding year, provided that the actual cost of each work concerned does not exceed the sanctioned estimate by an amount which the Collector is not competent to sanction.

With regard to the proposed delegation to Divisional officers of the power of granting extensions of time for the completion of works for which State loans have been granted, it is observed that this delegation will be unnecessary in the event of

sanction being received to the revised rules contained in G.O., No. 301, Revenue, dated 28th May 1895, which are still under the consideration of the Government of India.

The delegation of the power to write off irrecoverable arrears of loans apparently requires the sanction of the Government of India, as article 134 of the Civil Account Code does not authorize local Governments to delegate such power. The Government does not, however, consider it advisable to apply for the requisite sanction.

18. *Appendix B.*—The Government agrees with the Board in considering that the proposals mentioned in this appendix should not be accepted.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
" the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
" the Accountant-General.
" the Financial Department.
" the Public Department.

Exd. Md. Pahilvan.

60 Copies.

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PROCEEDINGS OF THE BOARD OF REVENUE
(Revenue Settlement, Land Records and Agriculture).

Read—the following letter from C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture (through the Collector of Anantapur), dated 25th March 1895, No. 107-L.R. :—

I have the honour to submit my report on the examination of the taluk and village accounts of the Gooty and Tadpatri taluks.

2. *Taluk Accounts, Gooty Taluk—Monthly cultivation account.*—In these returns the area of ryotwari land lying in shrotriem villages is included; hence the annual totals will not agree with the areas shown in A_2.

The Revenue Inspector's registers are abstracted into one book and then the totals are reposted into a second in the same form, which is unnecessary. In the September return for 1893 an error, as noted on the margin, occurs in the average up to the month during the five preceding years; the figures for October having been entered and shown, although the correct figures for September were available. Copies of village account No. 1-A are usually submitted to the taluk monthly, but they are not regularly filed firkawar, nor are they always received from all villages. In some cases the returns still show in detail the columns ordered in B.P., No. 803 of 1892, to be struck out, but the general condition of the standing crops is not always noted, and there is nothing in the returns to show whether the karnam's estimate of outturn was verified or not by the Revenue Inspector. The taluk return showing the outturn of the early crops for the current fasli was fudged. The missing returns were not called for and there was no record to show how the talukwar totals were arrived at; the firkawar totals for each crop are said to have been posted on chance slips of paper, and then the talukwar figures were worked out so as to make the grand total area of crop sown agree with that shown in the monthly cultivation return. The following figures indicate the character of the return :—

		What is shown. Acs.	Correct figures. Acs.
First crop.	Government—		
	Dry ...	181,970	154,081
	Wet ...	4,480	4,016

Crops.	As per taluk returns.		As per total of firkawar figures.	
	Sown.	Harvested.	Sown.	Harvested.
	Acs.	Acs.	Acs.	Acs.
Rice	7,651	2,672	7,201	2,639
Cholum	120,086	61,144	81,193	44,959
Korra	114,065	65,592	91,202	43,685
Cotton	45,809	..	32,980	1,063
Castors	46,411	..	28,880	1,265
Topes	5,870	..	4,875	38

In the firkawar figures moreover, details of area sown with arika, wheat, Bengal gram and coriander appear, but how far they are complete I cannot say. Details for these crops are not called for.

3. Regarding the arrangements necessary for the preparation of the special reports on sowings and outturn of special crops, I found no register opened in the taluk

as prescribed in B.P., No. 255 of 1893, but the Revenue Inspectors maintain a special register showing monthly the area of paddy, cotton, indigo and gingelly sown in and up to each month under Government and inam (with four columns for each) instead of simply the areas sown up to the dates on which reports are due, as laid down in the Proceedings quoted. This register moreover contained no record of notes of the condition of the crops at the dates prescribed for the reports. Apparently under the Proceedings quoted it is intended that the Revenue Inspector should enter an estimate against each village in his firka, but as the Tahsildar requires a general estimate for the whole firka to help him in making his final estimate for the taluk, I do not see much use in demanding this.

4. *Taluk B register.*—In this the heading of column 2 has not been altered as directed in B.P. (Sett.), No. 254 of 1888. The total area of each estate including the minor inams is not given in all cases, and there is no grand total for the taluk, which is required for the preparation of the statistical returns; column 3 does not show the dates of sanads or title-deeds, nor is the tenure noted in column 4 for any inam village or minor inam therein. Against the village of Sankarabanda, the total quit-rent was wrongly entered, and in the case of two villages there is a discrepancy between the peishcush noted here and in 16-A. The register has not been signed by the jamabandi officer, and it is not clear whether it has been compared with the Huzur fair register.

The taluk quit-rent register which appears to have been prepared in the days when Mr. Wedderburn was Collector of Bellary was in such a state of dilapidation as to render it useless. It could not be handled.

5. *Prices registers.*—The retail register includes still first-sort rice as well as wheat and firewood. Explanations for variations are not noted when they occur; thus I find that second-sort paddy rose on 27th December from 24 to 20 and fell again on the 29th to 30 local measures per rupee! first sort having fallen from 21 to 27 on the 29th. So long as the rule stands that explanations need only be sought when the fluctuations appear considerable in the monthly returns to the Board, such extraordinary records may pass unnoticed.

The wholesale register is filled up once a week and prices are still recorded by the maund. Straw, I find, is taken as including both paddy and cholum straw, though there is a separate heading for what are called "Juari stalks." No notes at all are made in this register to explain fluctuations; for instance, the price of gingelly fell on 1st December from a fixed rate, that had long ruled, of Rs. 6-13-8 to Rs. 4-3-6 per maund, and no reason was ascribed for this. Otherwise the prices of all articles are represented as having been absolutely constant from July to December 1894.

6. *Darkhast register No.* 4.—Here it was found that in fasli 1303 all the D memoranda had not been entered in the register. In many cases the village officers had delayed the submission of A memoranda for more than one month. A reference to the Divisional officer made on 2nd April 1894 in a case from No. 52 village is still pending and references made to the District Forest-officer have been pending for from five months to one year. References to Revenue Inspectors have also been similarly pending for valuation of trees and for subdivision. The dates of application and receipt of A memoranda and of disposal are incorrectly entered in some cases and in some omitted. Applications Nos. 3 and 5 in village No. 94 (fasli 1303) and two cases in village No. 47 (fasli 1304) are instances of the former, and a case in village No. 112 (fasli 1303) and three cases in village No. 2 (fasli 1304) of the latter point. Considerable delays in the disposal of darkhasts in the taluk office have also been noticed, *e.g.*—

Village number.	Date of receipt of A memo.	Date of disposal.
91	9th January 1893.	1st July 1893.
102	12th September 1892.	2nd October 1893.
119 (two cases)	27th " "	30th September 1893.
60	26th October "	31st August "
126	15th September "	6th " "

Some darkhasts have been accepted conditionally on tree value being paid, and where payment was not made within one month from the date of order, the assignment

was cancelled in the case of village No. 37, whereas in the case of survey No. 699, &c., of Erragunta, no such order appears from the register to have been passed. For fasli 1304 some of the pending cases were not brought forward to the current year's register.

In No. 146 village, two cases have been noticed in which subdivisions have not been made owing to the extent of unauthorized occupation being small as compared to the extent of entire field. The areas are not really small, being 1 acre out of 5·65 and 0·50 out of 2·57 acres and the procedure is doubtful. One case has been noticed which was disposed of two years after the date of the original application. This was in village No. 118 for portions of survey Nos. 130, 133, &c., &c. The application was presented in the taluk office on 10th August 1892 and the date of reference to village officers is not ascertainable. The A memorandum was received on 8th July 1893 and then referred to Revenue Inspector for checking sub-division. The applicant renewed his petition on 18th November 1893 by applying for the whole fields. The District Forest-officer was then addressed for valuation of the trees on 27th January 1894 and the land assigned on 22nd April 1894 on condition of payment of the tree value. Instead of the assignment being cancelled for non-payment of the tree value within one month, the case was brought on to the register of fasli 1304 and the darkhast was noted as accepted on 18th November 1894 after collection of tree value.

7. *Relinquishment Register No.* 5.—Applications, whether relating to Government or inam land, are entered in the same register. It further appears that some applications presented after the due date—15th July—have also been accepted; applications in some instances were delayed unnecessarily with the village officers so that they were received in the taluk office after the due date and accepted. Date of application was not noted in some cases and only the month thereof noted in others; the dates of disposal have not been marked in some instances.

Some applications for relinquishment of inams are pending from July for want of orders from the Divisional officer, but the dates of reference were not noted, nor were inam pattas presented with the application.

An unexplained delay of nearly four and-a-half months was noticed in the disposal of an application from pattadar No. 14, village No. 39. Two applications were rejected as being out of time, though presented in time, viz.:—

Village number.	Patta number.	Date of application.	Date of receipt.
40	9 ..	8th July 1894 ..	10th July 1894.
41	Inamdar No. 3 ..	Not given	Rejected, 19th July 1894.

In one case of survey No. 333 in village No. 80, the relinquishment of a portion of a wet field (0·9 acre out of 5·3 acres) was accepted. The subdivision records are not forthcoming, and it is not known whether the portion was relinquished owing to its having been rendered useless for reasons beyond the ryot's control.

8. *Transfer Register* (*No.* 6).—In several cases during fasli 1303, a delay of three to six months or more occurred in the disposal of transfer applications, and in one case the date of application was not entered. Cases pending at the end of fasli 1303 have not been brought into the current fasli's register. A case in Veligonda village is an instance. Some applications do not bear the village officer's certificate to the correctness of the entries, and on the other hand are certified by the taluk clerk after being compared with village account No. 2 in the taluk office. This is opposed to Board's Standing Order No. 20.

For fasli 1304, Government and inam cases have been entered together in one register in the new form and generally column 7 thereof is not filled up to show which. It appears advisable to adhere to the system laid down in B.P., No. 297 (Sett.) of 1889, and to maintain separate registers. If this be done, column 7 may be omitted. Where a portion of a survey field is transferred and no sub-division is made,

a note should have been made to show that it was a case of a joint patta in the application and also in the register, but no such note has been made in several cases.

The applications received from the Sub-Registrars require to be distinguished from others in the register so as to facilitate reference for the preparation of the quarterly returns.

9. *Taluk account No.* 9.—As in the case of many other accounts in this taluk, this contained numerous unauthenticated interlineations. It was prepared firkawar, the totals for each firka being carried over finally into one of the books and there totalled. All these latter entries were in pencil. No. 42 was found to agree generally with No. 9, but the former has been altered from the manual form to suit jamabandi return No. 4, and includes columns for the extent of occasional remissions, which particular is not shown in No. 9.

10. *Taluk accounts Nos.* 11 and 43.—The former again was made firkawar with a total at the end for the whole taluk. This is no doubt a convenient arrangement, but in this case many of the page totals are merely in pencil, and the talukwar totals were full of unauthenticated erasures and corrections. As No. 11 does not give the particulars under inams now required for jamabundi return No. 5, a separate posting from village account No. 7 is said to have been made for this purpose. The total of the minor inam area in Nos. 11 and 43 (revised to suit jamabundi return No. 5) agreed, but the total of the firkawar figures shown in No. 11 did not agree with the sum of the details. In No. 43, there appears against land cultivated without durkhast Rs. 7,027. In No. 11 the sum of the entries was Rs. 7,784-4-4 excluding an unspecified deduction of Rs. 1 8-3-0 and Rs. 757-8-0 deductions = net Rs. 7,026-12-4. The deductions do not appear in No. 43. Again under prohibitory assessment the account is made out as follows :—

	Rs.	A.	P.
Prohibitory assessment, exluding Rs. 10-8-0 subsequently remitted, for which particulars are not entered	1,215	15	0
Double charge for water used without permission	255	0	0
	960	15	0

Under cutcherry collections in No. 11, the total, but no particulars, is shown as Rs. 1,574; but in No. 43, owing to the inclusion of rent on rest-camp, the total of "other items" is Rs. 1,579. Again, bungalow quit-rents are not separately shown, but appear to be included in column 36. Further, on a comparison with village account No. 7 in the case of two villages, the discrepancies noted on the margin were observed.

Name of village.	As per No. 11. Rs.	A.	P.	As per village No. 7. Rs.	A.	P.
Mamadur	245	14	3	* 229	5	3
Velpamadugu	547	15	0	† 563	6	0

* Includes Rs. 5-14-9 charge for water.
† Includes Rs. 3-11-0 on Amanath inam.

	Extent. Acs.	Extent. Acs.
Velpamadugu	2,946·84	2,973·94

11. *Taluk No.* 12 *and No.* 44.—As to the general preparation of No. 12, the remarks made above regarding No. 11 apply equally; but here totals for firkas were not made separately. In No. 44, section II, the following discrepancy appears :—

	Rs.
Fixed remissions	8,178
Do. as per No. 42	8,060
Occasional remissions as per No. 42	118
	8,178
Beriz deductions	7,109
Do. as per No. 42	1,440
Assessment on village service inams deducted in favor of Village Service fund	5,669
	7,109

In the case of land-cesses entered in column 36 of No. 12 the land-cess levied in shrotriem villages was included. Further, with reference to fish rents, the amount appearing in this account is Rs. 284, whilst according to No. 24 it should be Rs. 331. It appears that items accruing after jamabandi have not been entered.

12. *Taluk No.* 13.—In examining this account, which has been compiled for faslis 1297 to 1303, certain further discrepancies were noted in reference to the figures shown against fasli 1303. The following may be noted :—

——	As per No. 13.	As per No. 12.	As per No 11.
	Rs.	Rs.	Rs.
Miscellaneous gross demand	30,845	29,134	29,124

The discrepancy between Nos. 11 and 12 (Rs. 10-8-0) is said to represent prohibitory assessment remitted after jamabundi, but there was no note of the village to which it refers nor reference to authority made. From a note made in the remarks column of No. 11 the discrepancy between that account and No. 13 appears to be due to the fact that the latter includes the marginally-noted items. Again in another case—

	Rs.
Shrotriem quit-rent	42
Cutcherry collections	1,574
Land-cess in shrotriem villages lumped with that in ryotwari land in them...	105

——	As per No. 13.	As per No. 12.	Revised demand, collection and balance for June.	Remarks.
	Rs.	Rs.	Rs.	
Land-cess *	22,451	22,401	22,451	* The difference Rs. 50 is the land-cess on minor inams in shrotriem villages.
Land-cess in inam villages	..	245	195	
Total local and special funds	60,404	60,354	..	

Again under—

——	No. 13.	No. 15-A.	Revised demand, collection and balance.
	Rs.	Rs.	Rs.
Current collections	2,43,625	2,42,049	2,43,625

The deficiency as per No. 15-A is said to be cutcherry collections, which by the note alluded to above found in No. 11 should be Rs. 1,574. Again under—

——	As per No. 13.	As per No. 15-A.	As per revised demand, collection and balance.	Remarks.
	Rs.	Rs.	Rs.	
Arrear collections	10,901	6,302	† 10,901	† Including amount written off, Rs. 3,612.
Fish rent (current)	100	75½	100	
Arrear quit-rent collections	28,116	27,698	‡ 28,116	‡ Including amount written off, Rs. 589.

13. *Taluk No.* 15 was found to be full of corrections and additions with slips pasted in and No. 15-A, as shown above, has not been corrected to show the revised demand, collection and balance figures, whilst the demand for the whole taluk had not been entered at the head. Collections are also no where properly totalled, though the account had been signed after a number of entries in pencil at the end. The totals of irrecoverable arrears from enclosure B and of excess collections from enclosure C and the balances remaining do not appear.

14. *Taluk No.* 16 was not maintained as prescribed in the manual.

Taluk No. 19 is still kept in the manual form and not as revised in B.P., No. 43 (L.R.) of 1893.

15. *Taluk No.* 24.—In this the figures for faslis 1302 and 1303 only appear. With regard to the latter, the figures were obtained from the demand, collection and balance statement—

	Rs.
Total current collections, column 10	2,44,563
Revised demand, collection and balance	2,43,625

The figure was taken from the first demand, collection and balance for June and includes land-cess not given separately therein—

	No. 24 column 23.	No. 12, column 40.
	Rs.	Rs.
Fish rent	331	284

For the difference, Rs. 47, an explanation relating to a sale sanctioned by the Divisional officer after jamabandi was found so far as Rs. 44 was concerned, but none for the remainder.

The entries in columns 35—40 in no case agree with the revised demand, collection and balance statement and those under extra or separate revenue are given for the fasli year.

Column No. 62.—Interest demand.—, as taluk No. 20 was not forthcoming, could not be checked, nor has the demand been shown in No. 15-A. As to the collections the entries were—arrears Rs. 183 and current Rs. 153 = Rs. 336; but in No. 15-A, the collections only appear as Rs. 238-13-3.

16. *Tadpatri taluk.—A Register* is written up firkawar and the whole inam villages are shown after the Government villages in one of the firkas instead of after all the Government villages in the taluk.

17. *B. Register.*—The remarks made at paragraph 4 above apply to this also. The register was full of erasures and corrections, and the areas and quit-rents do not tally with the entries in other accounts, viz., village B. Register (prepared in this taluk for inam villages), quit-rent register taluk accounts Nos. 11 and 16 and 8-A or posting statement for statistical return A_3.

The following are instances:—

Village.	As per taluk B register.	As per village B. register.	As per quit-rent. register.	Taluk No. 11.	Taluk No. 16.	Taluk No. 8-A.
	Acs.	Acs.	Acs.	Acs.		Acs.
Peddamallapalli	1,647	1,818 whole inam.	881 M	1,948 whole inam.		* 2,766
		608 minor inam.		368 minor inam.		..
		2,426		2,316		
	Rs.	Rs.				
Quit-rent ..	401	400				
		+ 21				
Dharmapuram—					Rs.	
Quit-rent ..	100	† 124			100	

* Out of this, occupation 1,382 acres. † Includes land-cess by mistake.

18. *No.* 1.—The cultivation account was maintained by the Revenue Inspectors, but they were also called upon to compile No. 2, the crop outturn statement for November last, contrary to the orders given in B.P., No. 803 (Sett.) of 1892; the form used being that given in the Proceedings quoted as modified by B.P., No. 141 of 1893 with the alteration that column 2 is sub-divided into:—

1. Government ... ... 1st crop.
2. Do. ... ... 2nd „
3. Inam ... ... 1st „
4. Do. ... ... 2nd „

5. Total.

Some of the village 1-A accounts were found still to contain columns 16—24 ordered to be omitted and the checking of the outturn estimates by the Revenue Inspectors was scarcely shown.

19. *Price Registers.*—These were kept in much the same manner as at Gooty (paragraph 5), the daily register containing particulars for grains which are unnecessary and the wholesale register not being kept in terms of the local units of trade. On the last point the Collector has issued special instructions—*vide* enclosures 1 and 2 attached. In this last register I noticed that the price of cotton had remained stationary from the 4th of August to the date of my inspection, which is most improbable, and that firewood is said to be sold at twenty "local measures per rupee." In the daily register the prices of white and of yellow cholum are shown in the same column one over the other, but it is not clearly specified to which the prices refer in all cases.

20. *No.* 4, *Darkhasts.*—Memoranda of occupation of assessed land without application are not entered in the register nor are applications for poramboke and B memoranda in case of occupation of poramboke. These latter find place in the register only after the land is transferred to ayan by the order of the Divisional officer.

Item 1 of taluk return No. 44-B is therefore obtained by postings made from village No. 3-A and not from this statement. In the case of applications received direct by the taluk, only columns 3 and 12 are filled up pending receipt of A memoranda. The information in columns 3 and 12 is barely sufficient for further reference, the name of the party even not being noted. A delay of nearly three months has been noticed on the part of village officers in sending up A memoranda in these cases.

Some references to Revenue Inspectors for sub-division had been long pending, the delay in one case being more than a year, *e.g.*:—

Village.	Date of reference.	Date of final reference.	
Nitlur	15th September 1894.	4th December 1894.	Pending on 12th Feb. 1895.
Virapuram ...	19th August „	21st October „	
Muchukota ...	26th December „	...	

21. *No.* 5, *Relinquishments.*—A delay of nearly three to four months was noticed in the disposal of these applications although the number presented was only 50. Three cases of relinquishments of inams were entered in the register along with those of ryotwar lands in fasli 1303.

22. *No.* 6, *Transfers.*—In fasli 1303 inam transfers were not entered in a separate register, but shown along with Government transfers. In fasli 1304 the Revenue Inspectors and the Deputy Tahsildar of Yadaki keep the registers of transfers, and any applications received in the taluk are sent to the officer concerned.

23. *No.* 9.—On comparing this with village account No. 5, a discrepancy was noticed in posting from village account No. 5 of Yadaki, No. 9 showing Rs. 108-5-0, whereas the latter shows Rs. 110-3-0; and again on comparison with No. 10, so far as beriz deductions are concerned, No. 9 appears to show the amount due, and not the amount paid. Thus against Tadpatri Rs. 862-1-0 appears in No. 9 and Rs. 1,142-1-0 in No. 10, the difference being paid by Pellapulla Reddi. Again against Tadpatri, one institution, according to No. 10, received Rs. 236-4-0, whilst the amount due was Rs. 280, according to No. 9; and the latter gross sum was deducted in village account No. 12, so that the balance was not accounted for. In the case of the village Sajjaladinne, No. 10 showed nothing paid, but No. 9 annas 4 and pies 2 due. In No. 10, column 3 had not been filled in; nor had the account been totalled.

24. *Account No.* 13 was opened only in fasli 1299. Assessment on fully assessed village service inams has been omitted by mistake. Ferry rent is shown in column 44 of No. 13 (headed, &c.,) but not in No. 12 account and No. 44, section II.

25. *No.* 16-*A*.—Quit-rent on minor inams in whole inam villages is not shown in No. 16-A though it appears in No. 16. It is shown in No. 15 separately because it is included as Land Revenue—Miscellaneous—in the demand, collection and balance statement.

26. *No.* 19, *Interest Account*, has not been kept in the new form. In the case of the village of Peddamallepalli, a balance of Rs. 12 + arrears of interest amounting to annas 4 and pies 8 stood since March 1894, which does not appear to have been collected nor has interest been charged thereon.

27. *Account No.* 24 was only opened in fasli 1302. The entries for fasli 1303 were not corrected in accordance with the final demand, collection and balance statement submitted in September, and in columns 11 and 20 instead of the current demand, the total arrear and current is shown. In column 11 the amount entered is also incorrect, being Rs. 16,303 instead of Rs. 16,314 as shown in the demand, collection and balance statement. In column 20 a beriz deduction of Rs. 45 formerly granted to certain reddis, but withdrawn during the fasli, has been erroneously included as also in taluk account No. 46. Columns 53 to 55 relating to stamp revenue have not been filled up.

28. *In No.* 25 inam land sold has been also shown in the register contrary to the orders in B.P., No. 126 of 1888 (Sett.).

The register of bought-in land ordered to be kept in B.P., No. 255 of 1893 (Sett.) has not been opened.

29. *No.* 28.—The form in the manual does not provide for showing wells supplementing an irrigation source and consequently such wells are shown in the remark column. On comparing this statement with No. 31 showing the area irrigated, many inconsistencies appeared of villages where there are numerous wells showing no irrigation, or large areas irrigated where there are few or no wells.

30. *Taluk Account No.* 29.—In this account the number of joint pattas and of shareholders varies from that given in No. 32, owing, it appears, to careless posting of the particulars in several villages.

31. *Taluk Accounts Nos.* 8 *and* 41.—The former was not properly posted; for, in the case of Virapuram, village account No. 2-E shows a transfer of 15 acres of poramboke which does not appear in No. 8. In No. 41 of fasli 1303 the areas "as per last account" do not correspond with the net figures posted in No. 41 of fasli 1302, and show very large differences under both Government and inam, and whilst no record exists to show how the area of Government land shown was arrived at, and No. 41 for fasli 1301, the year of the introduction of the new settlement was missing, in the case of the inam area, the difference appears, from reference to statistical return A_1 to be due to the inclusion of whole inam villages in the return of fasli 1302. In the case of "unassessed" and "poramboke," the area appearing against the former item in fasli 1301 is shown against the latter in fasli 1302.

32. *Nos.* 11, 12 *and* 43.—The extent of minor inams shown in No. 43 varies from that shown in taluk account No. 11—

As per taluk No. 43.	As per No. 11.	Difference.
ACS.	ACS.	ACS.
49,259	55,095	5,836

The difference is less than the extent of the whole inam villages (6,411 acres) as per B. register, which have been shown in No. 11, and is not satisfactorily explained. Item 1 in No. 43 does not include charge for water on minor inams. Shrotreim jodi on whole inam villages has been shown in Nos. 11 and 12, whilst cutcherry collections, Rs. 506, have been omitted. In the case of assessment on village service inams not granted on patta, column 8 of No. 11 shows Rs. 1,469–1–0 under remission, whereas in column 41 of No. 12, Rs. 1,470–4–0 are shown as being the assessment. The difference, Rs. 1–3–0, is not properly explained. Amroy rent has been shown in Nos. 11 and 12 but not in No. 43.

33. *Number* 44 *A and B*—could not be checked as abstracts have not been made in Registers 4 and 5 and as No. 6-A was not forthcoming.

Number 44, *section II*—was full of corrections owing to orders passed on No. 42. The revised demand, collection and balance statement shows Rs. 8 less than the demand in section II of No. 44. Owing to an order increasing the demand by Rs. 8 in a certain village not having been noticed in preparing the demand, collection and balance statement, cutcherry collections were not entered at foot.

34. *Gooty taluk—Statistical returns—*A_1.—In the total areas both of the ryotwari and the whole inam villages as shown by the Survey Department and by the village papers there is a considerable unexplained discrepancy. The village papers being said to show an excess of 30 square miles in the former, and a deficiency of 7 square miles in the latter; whether the area of the inam villages was correctly shown could not be determined as B. register is not totalled.

A_2.—For this the prescribed posting statement was not made. The figures showing the forest area were, it is understood, obtained from the District Forest-officer, but there is nothing to show that this area does not include arable land. It therefore follows that the deduction of this figure from the poramboke area as shown by Taluk No. 41 in order to arrive at the area not available for cultivation was purely arbitrary. In the case of current fallows, the area shown was 16 acres more than the area of waste charged and waste remitted as per taluk No. 44, section I; the reason for the difference is not clear. Under net area cropped the figures obtainable from the several returns are discrepant. In the absence of posting statements, it is not possible to determine the source of error.

	ACS.
As per No. 1	248,425
,, ,, 44	230,171
,, ,, 43, Mis. ...	18 407
	248,578
,, ,, A_2	248,253

The area of cultivable waste was determined purely by difference, no posting statement as prescribed being forthcoming.

In the case of the three last items, the uncalled for labour of showing "dry" and "wet" has been gone through, but it is doubtful how the figures were obtained.

Under the sub-heads relating to irrigation, the entries do not agree with the respective areas in Taluk No. 31. That account is said to include second crop watered, but no proper totals to the statement were made, and what do appear are in pencil and in some cases incorrect. In some cases, such as for "other cereals" and "pulses" and other crops, the entries agree with the figures in No. 31, but under paddy they do not. The discrepancies in fact were so great as to render both accounts useless. It may also be noted here that Taluk No. 28 was also badly prepared. The postings from village account No. 22 were not accurately prepared in some cases which were examined, and the classification of works was not properly shown nor were the columns properly totalled, whilst the sum of the columns did not agree with No. 53. The return of wells appeared especially untrustworthy. In No. 53 fifty wells appear as supplementing other sources, but it was not possible to determine how this figure was arrived at. On comparing No. 28 with No. 31, it was therefore not surprising to find many absurdities, such as villages not returning any wells showing land irrigated from wells, and *vice versa*, or large numbers of wells and an infinitesimal area irrigated. In one case on reference to village account No. 2-D., it was found that the karnam had not shown details for the area of crops irrigated; but in No. 31 the area was distributed.

A_3 H_2 (*G*) *and Taluk No.* 30.—The last-mentioned account has not been revised to suit H_2 and it was found that these two did not agree under all heads. A_3, however, appears to be a correct abstract of G, and in total to agree with the monthly cultivation account for the area actually cropped. Number 30 was not regularly and fully totalled and in H_2, wherein the area of second crop was shown, it is not at all clear how these details were obtained.

A_4 *and Taluk No.* 32.—In the latter the columns 2 to 8 were not filled, but the particulars are neither required annually, nor should they, I consider, appear in the

return any longer. In the same return, sheep and goats are to be shown separately, but though this was done, as in some cases in the village returns, no separation was made, it is not clear how the result was obtained. On examining the return, it appeared that in many cases the proportion of the young cattle to the breeding cows returned was very obviously too low. It also appears that the returns for three villages were not included in the returns at all.

35. *C. Return*—Under Government the initial area is that per village papers, and consequently there was no deduction to be made in column 3 (*b*).

In column 3 (*a*), the area of assessed waste was not included for * deduction; column 4 (*a*), the occupied area, includes this as well as the area actually in occupation. As column 4 (*b*) follows A_2, it also is not correct. In the rest of this return so far as relates to Government villages, although the method followed was correct, the results were inaccurate, owing to the errors already noted. Under whole inam the area is entered as per village papers, and in column 3 (*a*), the whole is deducted except 187 acres of fully assessed land as per Taluk No. 12. This last area has not, however, been included under ryotwari as directed in B. P., No. 406 (Sett.) of 1894. The quit-rents on these villages not having been entered, no particulars as to the incidence thereof on the population appear.

* In B. P., No. 246 of 1894 (Sett.) the words are "should be deducted," which do not seem quite clear.

Return E.—was prepared for the official year and the posting statement was not forthcoming.

Return H.—was given in the form prescribed in B. P., No. 139 (Sett.) of 1888, the figures of the previous years' returns being repeated, but for this, notes of the average wages in three or four representative villages do not appear to have been recorded. In addition to this, Taluk No. 64 and half-yearly statements in which the same figures were entered were submitted. This seems redundant.

Return J.—Civil Divisions.—I can only say of this that it is unnecessary so far as taluks are concerned, and in its preparation several errors occurred in the Taluk office.

Return K.—being required for the official year can never be really complete. In this case as Taluk No. 18 had not been totalled, the number of sales for arrears of revenue could not be checked.

36. *Statistical Returns—Tadpatri Taluk.*—In these, errors which have occurred in some of the jamabandi returns are repeated; thus, in—

A_1, the area of minor inams includes that of whole inam villages;

A_2, the area not available for cultivation and of forests is (85,345 + 48,365) 133,710 acres and does not tally with the area of poramboke in No. 41 (150,182 acres) being 16,472 acres less than the latter. The discrepancy could not be explained whilst the forest area was found to include some assessed land in two villages and probably does so in others. The figures purporting to show the "cultivable waste other than fallows" appear to be suspicious when the villagewar details in statement No. 8-A are examined. Under the head "current fallows" the errors noted were—

(1) "waste remitted" was not included;

(2) "fallow" said to have been included in miscellaneous occupation as per No. 43 having been excluded from the area cropped, was not added. The classified area (180,662 acres) as worked out from this return, does not agree with that shown in No. 41 (174,139 acres), whilst the "net area cropped" is 164,382 acres and differs from that shown in No. 2 account. Either No. 2 or this account must be incorrect. In the posting statement, particulars under dry and wet are unnecessarily given for the areas cropped, cultivable waste and current fallows. Again special comparative statements, one of irrigation called for under B.P., Mis. No. 2656 of 1889, and one of cultivation for two years were also submitted.

H_2 (*G*) *and* A_3.—The instructions as to the crops alluded to in the appendix to B.P. No. 274 of 1892 have been misunderstood and that appendix merely copied out. H_2 further includes many crops not grown in the taluk and unnecessarily shows details for each crop of first and second crop (how obtained it is not clear) under Government, minor inam and whole inam, but no column at the end to show the area to be deducted to arrive at the net area cropped as was intended when the form was prescribed. A_3 contains notes of many details not required. The heading of Taluk No. 30, notwithstanding the orders alluded to, is still kept in the manual form, and has not been altered to suit H_2. It was incomplete and not totalled. H_2 was therefore not prepared from it.

37. *C. Return.*—Against ryotwar, assessed waste is shown in column 3 (*b*) instead of in column 3 (*a*), whilst the extent of miscellaneous occupation (4,036 acres) has not been deducted.

Column 5.—The revenue against whole inam villages seems to be incorrect.

H.—Wages.—For this no villagewar returns were maintained.

J.—The District Munsif Court at Gooty has not been shown in this return. The gross revenue in the last column includes amount of stamp revenue which differs from the figures entered in Taluk No. 24.

K.—Number of sales (32) seems to be incorrect as the register kept for sales shows 80 cases. It was suggested in explanation that 48 might have been cancelled. Under amount of collection no portion of the cost of village establishment appears to be included.

38. *Process Registers—Gooty Taluk No. I.*—The number of defaulters entered in column 3 differed in some cases from that according to the lists furnished by the village officers, showing that the register was not carefully kept. In many cases considerable delays have been noticed in the return of No. I notices till long after the dates prescribed.

In No. II, the patta numbers were not entered regularly. In No. III against village No. 143 it has been noticed that while the land of a defaulter was under attachment for the January kist of Rs. 45-3-5 from 14th February 1894 (the date of attachment) to 24th April 1894 (the date of sale), no processes were issued for the February and March kists. A case wherein land in the village of Royapur was resold was not shown in Register III.

In this taluk for the purpose of the annual jamabandi return No. 8-A, a useful monthly statement in the form of 8-A is prepared. Some errors were, however, noticed in the statement for April 1894 as noted below:—

Column No. of 8-A.		Figure entered.	Correct figure.
9	Rs.	358	370
10	Acs.	2,186	2,294
11	Rs.	843	857
12	Acs.	87	89
13	Rs.	426	436
21	Rs.	750	759
28	Acs.	1,543	1,563

The statement prescribed in B. P. (L. R)., No. 532 of 1893, which has to be prepared to avoid repetition in counting the defaulters, whose property is sold, had not been prepared for fasli 1303.

39. *Tadpatri Taluk.*—No. 1 notices were returned from the villages after a long delay in several cases. A register is kept in the following form, of the land, the sale of which is confirmed. This is additional to process register No. III and Taluk No. 18.

Columns 1–11—same as Taluk No. 18 value realized (column 14 of taluk No. 18); additional columns—

1. Date of sale.
2. Date of sanction.
3. Name of purchaser.

and 2 columns for balance, *plus* or *minus*.

A copy of the register as well as a monthly abstract under Government and inam is submitted to the Divisional officer, a copy of the abstract also going to the Collector each month. Jamabandi return No. 8-A is prepared monthly. In this in column No. 2 "number of demand notices," the number of attachment notices was deducted by mistake.

Another register for the preparation of the jamabandi return is also kept and a monthly return therefrom submitted to the Divisional officer. In this, in some cases, fees collected were not entered and No. I does not show what were.

Enclosure to Taluk manual account No. 47 has also been submitted unnecessarily though superseded.

40. Process register No. I appears to be defective inasmuch as it shows processes issued and not those actually served.

In jamabandi statement No. 8-A the exhibition of particulars of property attached but not sold does not appear to serve any useful purpose and may perhaps be dispensed with.

41. *Village Accounts—Gooty Taluk.*—The settlement registers have not as yet been supplied, and I only found in one case that A. register had been written up for fasli 1303. The B. registers of the villages,* I concerned myself with, were either not forthcoming; had not been compared with the Huzur registers; contained discrepancies as to area when compared with A. register or the adangal; the quit-rents for village service inams had not been apportioned; or transfers to Government had not been brought to account.

* Chelnapalli.
Anantapuram.
Budvelu.
Duncherla.

42. In the village statistical register, in the absence of the diglott registers, section I could not be properly checked, but the notes required in this section were not made, and the calculations for columns 16, 17 of the enclosure were not accurately worked. In section II (*a*) either no average is brought forward, or no total for the whole of the works in a village is given; the figures entered were found not to agree with the appropriate entries in accounts Nos. 8-A and 5-A, whilst in column 19 both the charge for water used and the land assessment is included; works of under 10 acres ayacut are shown separately, and in the enclosure the total irrigated extent was found entered instead of the details of the second crop only. In section II (*b*) the particulars were repeated unnecessarily for each year, and yet the area irrigated in fasli 1301 did not appear in column 6. In II (*c*) notes of the condition of the wells were wanting; and on reference to the respective No. 2 accounts, it appears that the statistics of number and area irrigated were deficient.

In section III, the charge for water for second crop on wet land has been wrongly included in columns 21 and 25, and in one case at least was charged twice over; the collections and balances were not posted; and column 29 did not represent column 25 *plus* column 28, but column 25 *plus* column 28 *minus* column 32.

Section IV for fasli 1303 was either not posted, or incompletely, for in one village, No. 3 account showed land bought in by Government, which was not shown in this section, although it appears in section V. Therein the entry was made under land given up, as there is no provision made for showing this. Great variations in the number of live-stock from year to year have not been explained and in one case an indigo vat appears in fasli 1302 which was not recorded in the preceding or following years. In section VII, a comparison with village account No. 10 and careful check showed that the counting of the number of shareholders was not always accurate and the number of pattadars even did not agree with No. 10. In section VIII, several strange mistakes in the classification of crops were made; thus under cereals, castors appear; under pulses, vegetables and chillies; under vegetables, ragi in one case. Section IX had not been properly interleaved. Section X was incomplete, and in one village, the appearance of all deaths under "other causes" probably shows

the character of the classification. At the end of the registers there was no certificate of the entries having been checked. Some one or other of the mistakes or deficiencies noted above were remarked in the registers looked at.

43. In this taluk, No. 1 cultivation account is practically not opened until July. On an examination of the fieldwar entries in the villages of Gooty and Chetnapalli, I found a number of inaccuracies as to the crop entries as well as delay in noting the second crops sown. The adangals, moreover, contained no notes of missing or damaged boundary marks, nor were there any marks of such on the maps. No. 3 account for Chetnapalli had not been prepared for fasli 1303, and for fasli 1304 was not written up in the sections prescribed, nor had it been noted whether the entries had been carried into the proper registers, nor were the orders sanctioning changes noted. In this village a discrepancy in the amount of remissions as per No. 5 and No. 12 was found. Owing to delays during fasli 1304 in getting orders on dharkhasts, No. 10 had not been written up for fasli 1304, but there had also been delays in forwarding the dharkhasts. No. 16 for Chetnapalli does not appear to have been sent up with the remittances at all, and no totals were given at the end of March or April, whilst in the case of Duncherla excess collections against certain pattadars were shown against the wrong kist and the totals of columns 13 and 14 were incorrect.

44. *Tadpatri Taluk.*—The remarks made below relate chiefly to the villages noted on the margin, though in some cases the records of other villages also were examined In both the first-mentioned villages, I found the usual mistakes in the crop entries in No. 2, but Tadpatri was very bad and inaccurate. In Virapuram and the adjoining village of Vanganur, the crop entries were generally correct. In Narsapuram, on examining a few entries, they were nearly all found incorrect, especially as to late sowings and second crop on dry land. The necessity for entering the latter needs to be brought home to the karnams. The boundary marks in this taluk generally appear in good condition, but the maps bear no record of missing or damaged stones. The village map in Virapuram was in a bad state and much defaced by entries (made in fasli 1301 in connection with dry remissions) which were endorsed by the Collector.

Tadpatri.
Nandulapad.
Virapuram.

45. As to the diglott and B. registers, the remarks made against Gooty apply here also, except that comparison with the Huzur register had been made. Nevertheless title-deeds Nos. 1028, 437, 438, 439 and 440—all for Tadpatri village Reddy's inam—all include the A. portion of certain fields, though the areas differ, the distribution thereof having been made by the karnam according to enjoyment, though no regular sub-division has been made, and the fields appear in the adangal as occupied by the Reddy. The B. registers, however, cannot be completely checked, pending receipt of the diglott registers.

46. Regarding the village statistical registers in this taluk, ten were inspected, and it was noticed that the instructions as to opening certain sections with averages for the five years ending fasli 1300 had not been observed.

(2) Only one copy of the register of waste land is prepared by each karnam and filed in the Taluk office. A second copy should have been kept in the village for inspection purposes.

(3) The information about water-supply, soils, &c., required has not been given in the new books. It is said that the information was recorded in the old registers.

(4) The census figures for 1871 are not given for Pasulur and Royalcheruvu and columns 16 and 17 for 1891 are not filled up for Royalcheruvu and Virapuram.

(5) In section II (*a*), items 2, 3 and 4 in column 1 are not filled up for Yádaki. Totals of all the irrigation sources are not given for Pasulur.

(6) In section II (*c*) of Virápuram 1·42 acres irrigated by a well as per village account No. 2 (*d*) is not shown and it is stated there are no wells.

(7) No remarks have been made in section II (*c*) as required by the rules.

(8) In section III, the variations in the occupied areas of two successive faslis are not explained by section V, columns 2 to 13, and section IV, columns 21 to 24. The following are examples:—

Villages.	Extent of occupation in the previous fasli.	Taken up in the fasli.	Given up in the fasli.	Remainder occupation for succeeding fasli.		Extent entered in in the register.	Remarks
				Fasli.	Extent.		
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	
Yádaki	4,797·0	6·0	22·0	1,303	4,781·0	4,826·0	Difference due to transfer of inam to Government.
Zutur	3,076·0	96·0	3·0	1,303	3,169·0	3,176·0	
Nandalapadu ..	1,696·0	..	..	1,303	1,696·0	1,753·0	
Virápuram	1,933·81	139·79	..	1,302	2,073·60	2,073·28	Difference, 32 cents, is due to deficiency in measurement.

Bought in by Government—*Nil.*

(9) In section IV, columns 2 to 4 are not filled up in Vurachintala and Pasulur though in 1302 in Vurachintala, there were two attachments of land which proceeded to sale and in Pasulur, 602 attachments of personal property and 3 attachments with sales of land, whilst in neither case is there any note in column 33. Column 25 was not filled up in Yádaki (fasli 1301) and Pasulur (faslis 1301 and 1302). Column 33 is not filled up in the register of Yádaki and in almost all registers incorrectly filled up, the amount realized by sales not being noted. Column 14 is incorrectly filled up for faslis 1301 and 1302 in Ráyalcheruvu register, the estimated value of *land* only being noted.

(10) *Section VII.*—Totals of single and joint pattas are not given in Yádaki and Pasulur.

(11) *Section VIII.*—Totals of Government and inam are not given and particulars of first and second crops are unnecessarily given in separate lines under Government and inam separately in the registers of Yádaki and Nagarur.

(12) For faslis 1301 and 1302 the difference between Government first-crop area as per column 31 of section VII and column 22 of section III has not been explained in the remark column, *e.g.*:—

Village.	Fasli 1301.		Fasli 1302.	
	Section VIII.	Section III.	Section VIII.	Section III.
	Acs.	Acs.	Acs.	Acs.
Pasulur	1,127	1,118	1,702	1,676
Virápuram	2,048	2,100	1,906	2,004
Vurachintala	1,022	1,006	1,085	1,048
Yádaki	..	..	4,599	4,569
Ráyalcheruvu	860	551	885	817

47. In No. 1-A account, unnecessary details as to the estimated condition of the standing crops still continue to be recorded; whilst it appears that the Revenue Inspectors are unnecessarily called upon to post the outturn figures from month to month, as well as for the purposes of the returns of outturn called for in November and June. From my examinations, it appears that the pulses generally sown mixed with the early cereal crops are not as yet fully registered, nor worked out in the returns. The new orders on this subject may lead to an improvement in this respect.

48. In Tadpatri, village No. 3, transfers caused by the death of pattadars appear, and there were discrepancies in the number of dharkhast cases between this, the C Register and Taluk No. 4 for the village; the numbers being 8, 3 and none respectively. In one village, the charge imposed for occupation of poramboke was not shown in No. 7 account. In the same village the net assessment (Rs. 42-2-11) in No. 9 on certain resumed inams not granted on patta does not appear as credited to the Village

Service Fund in No. 12, and this causes an error in the taluk accounts. In this village a separate patta has been issued in one case for resumed inam land, although the holder already holds land on another patta. A similar mistake was found in Nandalapad. From No. 14 it appeared that a process-fee of eight annas was collected in the case of patta No. 218 (sold for arrears of revenue), but why is not clear. In No. 21 account, details of sheep and goats are shown for the total, and not against each owner.

49. In the Yádaki Revenue Inspector's firka book, I noted that the entries of area, part I, columns 2, 3, 4, 5, 8 and 9 are quite unreliable, as they in no way agree with the averages and maxima noted in the village statistical registers for the period, and the total areas are in several cases manifestly wrong. In part 3, columns 2 and 3 have been filled up from the new village statistical registers, but as to how columns 4—6 were filled it is impossible to say, as the figures do not agree with the old village statistical registers. In these latter, the entries have either not been made, no works are said to exist where they do, or villagewar totals have not been made, so that check is impossible. In reference to this, attention may be drawn to village No. 11 Pasulur. My opinion based on an inspection of the old registers of four villages, is that they appear to be of but little value owing to their state of incompleteness, corrections and unexplained discrepancies.

50. *Records—Gooty Taluk.*—In this case there appeared to be an almost entire absence of system in keeping the records, and no list of the dufters showing their contents was forthcoming, and when I had some of the dufters said to contain Nos. 2, 10, 12 and 14 village accounts examined, the accounts for several villages were found to be missing, and whether they were ever received, or where they were, there was no record to show. The field measurement books received from the Survey Department were checked and issue slips produced for the missing ones; but it seems undesirable that such important records should be issued at all. In Tadpatri, I found that all these books had been distributed to the Revenue Inspectors, but, on my mentioning the fact to the Divisional-officer, he, I believe, at once ordered them to be returned to the Taluk office. At Gooty, whilst looking into a box said to contain maps for sale, I came across a number of sub-division sketches prepared by the Settlement Department. Their history is shown in the enclosures III and IV, annexed to the report. No list of the maps originally received for sale, nor of the numbers sold and remaining, could be found. In Tadpatri, an account was produced.

51. In Tadpatri, the records were more systematically arranged, but here also on examining the dufters said to contain village accounts No. 1 for fasli 1300, No. 2 for faslis 1296 and 1301, No. 10 for fasli 1296, Nos. 12 and 14 for fasli 1299, the accounts for many villages were missing in each case and were said to be with the karnams, but except as regards No. 2 for fasli 1301, there was no record of the reason for this in any case. With No. 1 account for fasli 1300 were filed Nos. 1-A, 2A, C, D, 3A, 5, 6, 7, 9 and 10-A; and with No. 12 for fasli 1299 Nos. 3 and 4; and with No. 14 for fasli 1299 Nos. 14, A, B and C, Nos. 15, 16, 17, 19, 20, parts I and II, 21, parts I and II, 22, 23, 2B and 2E; but the dufters were mentioned as containing only the principal account. In the dufters marked as containing darkhast memoranda for 1893, a number of sub-division sketches for different villages was found, as was also a number in a dufter of transfer applications for 1892–93. The practice of filing the sketches with records of only temporary importance appears objectionable.

Enclosure No. 1.

From C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Collector of Anantapur, dated Tadpatri, 4th February 1895, No. 40 L.R.

With reference to the marginally-noted Proceedings of the Board regarding the record of wholesale prices of agricultural produce other than the ordinary food-grains, I have the honour to enquire whether any specific instructions have been issued in this district, for I find, both here and at Gooty, that the registers are being kept in terms of maunds of 82⅔ lb. and not of any local units of weight, whilst the Imperial maund is practically unknown in trade in these parts.

Board's Proceedings, dated 24th July 1893, No. 312.
" " " 18th June 1894, No. 246.

Enclosure No. 2.

From F. A. NICHOLSON, Esq., Collector of Anantapur, to the Deputy Director of Land Records and Agriculture, dated Anantapur, 19th February 1895, Dis. No. 490.

In reply to your letter No. 40 L.R., dated 4th February 1895, enquiring whether any specific instructions have been issued in the matter of recording wholesale prices of agricultural produce other than ordinary food-grains, I have the honour to state that the instructions conveyed in the B.P. therein referred to being explicit in themselves, copies were communicated to Tahsildars and were not supplemented by further instructions from this office.

2. The Tahsildars of Gooty and Tadpatri have been directed to record the prices in future in terms of local units of weight.

Enclosure No. 3.

From C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Deputy Commissioner of Revenue Settlement, No. I Party, dated 23rd January 1895, No. 16 L.R.

In the course of my examination of the record-room of the Gooty taluk I discovered a bundle containing what appear to be the measurement sketches of sub-divisions made at the settlement in the marginally-noted villages, but no information is forthcoming here as to how or when they were received in the office. I have the honour therefore to enquire whether you can throw any light on the point, as to when and by whom they were handed over to the taluk office and also whether similar measurement sketches are available for the remaining villages of this taluk, or for other settled taluks of the Anantapur and Bellary districts.

103. Appaicherla.	149. Marutla.
148. Kalagalla.	103-1. Ravuludiki.
77. Peddodi.	110. Chintalacheruvu.
29. Vuravakonda.	104. Kistnapolliem.
29-4. Piapali.	84. Baisinipalli.
15. Palluru.	138. Agraharam.
107. Malanipalli.	128. Kalapuram.

Enclosure No. 4.

From M.R.Ry. S. RANGACHARIAR Avergal, B.A., Deputy Commissioner of Revenue Settlement, Party No. I, Bellary and Anantapur districts, to the Deputy Director of Land Records and Agriculture, dated, Bellary, 6th March 1895, No. 69.

In reply to your letter No. 16 L.R. of the 23rd January 1895, I have the honour to inform you that the measurement sketches of sub-division referred to by you were not sent from this office to the Tahsildars, but were handed * over for reference along with some other records to the subordinate of this department, who was sent to the Gooty taluk cutcherry in October 1891 to assist the karnams and the taluk establishment in the preparation of the adangals and chittahs for purposes of the revenue jamabandi on the basis of the new settlement introduced in that year. My subordinate, instead of bringing them back to this office as he ought to have done, appears to have left them behind in the taluk cutcherry. I have now received them back from the Tahsildar, that they and the similar sketches appertaining to the other villages of the taluk may be properly arranged and sent with a list to the Tahsildar for being recorded in the taluk cutcherry.

* To be eventually brought back to this office.

A similar course will be adopted in respect of the other settled taluks also in a view to which the records are being arranged.

Endorsement by the Collector of Anantapur, dated 27th April 1895, Ref. on C. No. 937.

Submitted with the following remarks.

Taluk Account No. I.—With regard to the remark against this account, viz., that the area of ryotwari lands in shrotriem villages having also been included in the monthly cultivation account, the annual totals as therein given will not agree with those shown in A_2 (Statistical return showing classification, area, irrigation of crops, &c.), it is urged that the totals in the monthly cultivation account should, if they include also ryotwari lands in shrotriem villages, tally with that given in A_2, since in the latter account also the area of Government lands in shrotriem villages is to be entered against the heading "Government"; this course is required to be followed in the analogous statistical return "C"—*vide* B. P., No. 406, dated 1st October 1894. The Tahsildar's attention will be drawn to this and he will be directed to see that

the figures entered in A_2 agree with the annual totals in the monthly cultivation account. He has been directed to state if ryotwari lands in shrotriem villages have not been included in A_2 also. The separate exhibition of these figures in the monthly cultivation accounts as in the statistical return C will remove all causes for disagreement. Orders have been issued to enter the totals of firkawar figures in the same register in which the firka figures are posted. The Deputy Director has remarked that no record of notes of the condition of special crops appear in the registers maintained by Revenue Inspectors under B. P., No. 255, dated 27th June 1893. It is not clear from the remark whether columns 17 to 21 of the register showing the estimated outturn of the special crops have not been filled in or whether separate notes in addition to the entries in columns 17 to 21 have not been entered. B. P., No. 255, dated 27th June 1893, prescribing the register, requires no notes additional to the entries in columns 17 to 21. The Deputy Director states that estimate of the outturn of the crop for the whole firka instead of for each village will suffice. The B.P., quoted above requires estimates for each village and a general average for the whole firkas. If the information regarding each village is dispensed with, there will be no means of testing the accuracy of the estimate for the firka.

Darkhast Register No. 4.—It has been remarked that D memoranda were not entered in the Taluk register No. 4 during fasli 1303. According to the revised Board's Standing Order No. 30, "A" memoranda are required to be submitted also for cultivation without application for which "D" memoranda were hitherto submitted. It has been the practice hitherto to enter in the Taluk register No. 4 only those cases in which formal applications were made. In B. P., No. 210, dated 23rd May 1894, it was directed that cases of occupation without formal darkhast should also find place in the register. As the proceedings in question were received at the close of fasli 1303, it was too late to give effect to the orders in that fasli. It appears from the remark of the Deputy Director that sub-divisions were not made in some cases on the ground that the extents of lands occupied were small and the Deputy Director states that their procedure is doubtful. According to the rules no limit is fixed for sub-divisions in cases of darkhast and they should invariably be effected, however small the extents occupied or applied for may be; the Tahsildar has been instructed accordingly.

Relinquishment Register No. 5.—Objection has been taken to the Government and inam cases in one and the same register. According to the sample form in the Manual it is clear that Government and inam cases should find place in one and the same register. It is not understood under what circumstances references have been made to the Divisional-officer in cases of relinquishments of inams, while the Tahsildar himself is competent to dispose of the cases finally. The Tahsildar has been called on to state the necessity for the reference.

Transfer Application Register.—Maintenance of separate registers for Government and inam having been ordered in B. P., No. 299 of 1889, the elimination of column 7 proposed by the Deputy Director seems desirable. The other suggestions of the Deputy Director regarding this register have my concurrence.

Taluk No. 9.—Extent on which occasional remissions are granted are to be entered in the jamabandi statement No. 4 (viz., taluk No. 42). In the instruction given in the Manual it is stated that this account is to be prepared from No. 9, but no columns have been provided in the form to show the extents on which such remissions were granted. It is to be noted that the information is not available in any other taluk account. Hence the necessity for opening additional columns in No. 9; the point may be resumed for consideration in revising the Taluk Manual forms.

Taluk No. 11.—Additional columns for the information required for jamabandi return No. 5 under inams, require to be opened in No. 11 account as it avoids the necessity of preparing a separate posting statement from No. 7 account (Village Manual). This also may be considered in revising the Taluk Manual forms.

No. 12 *account.*—The Tahsildar will be directed not to show in future the land-cess in shrotriem villages in column 36 of No. 12 account, but to enter it in the

abstract statement prescribed in the circular appended to B.P., No. 131, dated 10th March 1894.

Tadpatri Taluk Register No. 4.—Under paragraph 2 of B. P., No. 210, dated 23rd May 1894, only "A" form memoranda are to be entered in this register and not objectionable cases and poramboke lands for which B form reports are received. As there is no Taluk register for B form memoranda, the necessary information regarding cases in which pattas are granted on such applications has, as remarked by the Deputy Director, now to be collated from Village account No. 3-A. It appears advisable to have them entered in Taluk register No. 4 under a separate part.

Statistical Return (j), Civil Division.—The submission of this return by the Tahsildars may be ordered to be discontinued as suggested by the Deputy Director.

As regards the other defects, omissions and mistakes, the explanations of the Tahsildars concerned have been called for, and orders will be passed after their receipt.

RESOLUTION—dated 25th July 1895, No. 225.

With his letter read above, the Collector of Anantapur forwards the report of the Deputy Director, Land Records, on the results of his inspection of the village and taluk accounts of the Gooty and Tadpatri taluks. The inspection related mainly to the taluk manual accounts, including the jamabandi and statistical returns and process registers. The village manual accounts and village statistical registers of a few villages in each taluk were also examined, and the report further contains a few remarks regarding the arrangement of records in the record-rooms of the two taluk offices.

2. The taluk accounts examined were generally in an unsatisfactory condition, and several discrepancies were noticed between the jamabandi and statistical returns and their posting statements. Many of the accounts were full of corrections which were not attested by the Tahsildar or Taluk Head Accountant, and in some cases the totals were entered in pencil. The Collector has offered explanations upon some of the remarks made by the Deputy Director, and has called for explanations from the Tahsildars as regards the other defects, omissions and mistakes. It is evident that these accounts have not received much personal attention from the Tahsildars in spite of the relief afforded to them by the appointment of Stationary Sub-Magistrates, and that little or no supervision was exercised by the Divisional officer to set matters right.

3. The following points in the Deputy Director's report would seem to require some detailed notice.

4. *Paragraph* 2 *of the Deputy Director's report.*—As pointed out by the Collector, the inclusion, in taluk account No. 1, of cultivation of ryotwar lands in shrotriem villages is correct. The area of such lands should be shown under ryotwari in statistical return A_2.

5. *Paragraph* 3.—The Board agrees with the Collector in thinking that the villagewar entries in the special forecast register maintained by Revenue Inspectors cannot well be dispensed with. The Revenue Inspector is required to enter a total for the whole firka, and this he cannot do, nor can his totals be checked without villagewar details.

6. *Paragraph* 4.—The quit-rent register in the Gooty taluk appears to be very much torn. It should be rewritten at once.

7. *Paragraph* 5.—The rule referred to in the latter portion of the first sub-paragraph is apparently that contained in B. P., Mis. No. 6537, dated 18th October 1894, in which Collectors were instructed to furnish explanation, in their fortnightly and monthly price returns, of all variations exceeding one Imperial seer under rice and two seers under dry food-grains. In order that this rule may be properly carried out, it is obviously necessary that when the prices are recorded from day to day, enquiries

should be made then and there regarding all variations exceeding the limits prescribed as compared with the previous day's figures and the result noted in the register.

In regard to the register of wholesale prices, it is observed that B.P., No. 61, dated 5th March 1890, distinctly requires that all large variations should be explained. This explanation should be obtained by the Tahsildar when the price is recorded weekly and entered in the price register.

8. *Paragraph* 9.—With reference to the Deputy Director's remark regarding the alteration in the form of taluk statement No. 42 prescribed in the manual and the Collector's explanation thereon, it is observed that in B. P., Mis. No. 1688, dated 13th March 1894, general instructions were issued to open columns showing areas on which season remissions are granted in Taluk accounts Nos. 9 and 42.

9. *Paragraph* 10.—In the jamabandi return No. 43 of the taluk manual as well as in taluk posting statement No. 11, the gross demand, remissions and deductions, and the net demand, should be shown.

10. *Paragraph* 11.—The nature of the discrepancy in the case of beriz deductions is not understood, as the total figures according to statements Nos. 42 and 44 (II) are shown to be the same. Probably the assessment on resumed village service inams deducted in favour of the village service fund was not shown in taluk account No. 42. If so, the omission was incorrect.

11. *Paragraph* 12.—The inclusion of shrotriem quit-rent and of land-cess on shrotriem villages in statement No. 13 was incorrect.

12. *Paragraph* 17.—The discrepancies in the areas of Peddamallapalli inam village referred to in this paragraph are large and require careful scrutiny. The entry in the fifth column of the statement embodied in this paragraph indicates that particulars of the area of whole inam villages are entered in taluk statement No. 11. This is incorrect. Column 2 of this statement refers only to minor inams, while in column 22 the area irrigated and charged, if any, in inam villages should be shown, not the whole area of such villages.

13. *Paragraph* 18.—Separate particulars of the cultivated area under Government and inam and under "first crop" and "second crop" are unnecessary in the outturn register No. 2. It is sufficient if the total is entered.

14. *Paragraph* 23.—The Collector is requested to ascertain and report how the sum of Rs. 43-12-0, representing the difference between the amount (Rs. 280) due to the religious institution in the Tadpatri village and deducted from the accounts and the sum actually paid (Rs. 236-4-0) was disposed of. It is observed that beriz deductions in favour of religious institutions are shown in village account No. 12. This is erroneous. These deductions should not appear in the village remission accounts and should not be excluded from the village demand.

15. *Paragraph* 31.—The inclusion of whole inam villages under the head "inam" in taluk statement No. 41 is erroneous. The inams intended to be entered in the statement are minor inams in ryotwari villages.

16. *Paragraph* 32.—The exhibition of shrotriem jodi on inam villages in statements Nos. 11 and 12 was wrong. In these accounts particulars should be confined to ryotwar and miscellaneous revenue. The jodi on inam villages should appear in taluk account No. 16.

17. *Paragraphs* 34 *to* 37.—The Deputy Director's remarks under statistical returns show that the instructions contained in B. P., No. 246, dated 18th June 1894, were not carried out in several respects. These instructions were probably received late for complete adoption during fasli 1303. The Board trusts that they will be carefully followed in the preparation of the statements for fasli 1304 (1894-95).

The figures quoted by the Deputy Director from the taluk statistical returns differ, as noted below, from those appearing in the posting statements received by the Board from the Collector.

—	Taluk.	Return.	As per taluk return.	As per Collector's posting statement.
			Acs.	Acs.
Net area cropped	Gooty	A_2	248,253	248,425
Total area by survey less feudatories	Do.	C	674,065 (area by village papers).	654,846
Area not available for cultivation	Tadpatri	A_2	85,845	92,560

Apparently the taluk statements were corrected in the Collector's office, but the corrections were not carried out in the office copies in the taluk offices.

18. The Deputy Director states that return E in the Gooty taluk had been prepared for the official year 1893-94, but the Collector remarked in his explanatory memorandum sent with his statement for the year that the return was prepared for the *fasli year* in all taluks. The discrepancy should be explained.

19. The Deputy Director points out that in addition to return H (wages), statements in the form of taluk manual form No. 64 and of half-yearly statements of wages with the same figures are submitted to the Collector's office from the Gooty taluk. These are unnecessary and should be discontinued. As pointed out in paragraph 4 of B.P., No. 246, dated 18th June 1894, statistical returns A to L supersede the Taluk manual forms Nos. 55 to 67.

20. *Paragraph* 36.—With reference to the Deputy Director's remark that the classified area shown in statement A_2 did not agree with that in taluk No. 41, the Board observes that the classified area is not shown in statement A_2. Probably the total of items 3 to 5 is referred to, but this need not necessarily represent the classified area. Item 3,* for example, may include unassessed lands fit for cultivation, while assessed lands unfit for cultivation should appear against item 2.† Poramboke lands cultivated but not classified and not assigned on patta will appear under net area cropped—item 5 in statistical statement A_2 though the area will appear as poramboke in the ayakat account—taluk No. 41.

* Culturable waste other than fallows.

† Not available for cultivation.

21. Referring to the Deputy Director's remark under statement G (old H_2) that no column has been opened at the end of the statement to show the area to be deducted to arrive at the net area cropped, it is observed that the information was never required to be shown in statement G (old H_2). It is shown only in statement A_3 (old H_1). As it has, however, now been decided that statement A_3 should be prepared in the Board's office, Collectors will be instructed to open a column in their statement G showing second and third crop areas, and to see that the total area in statement G *minus* such second and third crop areas, is equal to the net area cropped in statement A_2.

22. *Paragraph* 42.—With reference to the Deputy Director's remark that, in the absence of the diglott registers, section I of the village statistical register could not be checked, the Board observes that this register is prepared quinquennially and the only entries in it at the time of inspection should have been for fasli 1300, while the two taluks were not settled till the succeeding fasli (1301). The diglott registers were therefore not required for check. Village account No. 2-E of fasli 1300 should have been referred to—*vide* also B.P., dated 17th November 1894, No. 482.

23. With reference to the Deputy Director's remark under section IV of village statistical register, the Board observes that all lands sold for arrears of revenue and bought in by Government up to the close of each fasli should appear in this section, while in village account No. 3 only lands sold prior to jamabandi and ordered to be deducted from patta should be included. The inclusion of areas bought in by Government in village statistical register, section V, was incorrect. The heading "lands given up" refers exclusively to lands voluntarily relinquished.

24. *Paragraph* 44.—The practice of making entries on village maps in connection with remissions should be strictly prohibited.

25. *Paragraph* 46 (8).—With reference to the Deputy Director's remark that the variations under section III are not explained by the entries in section IV (columns 21 to 24) and section V (columns 2 to 13), his attention will be drawn to paragraph 9 of B. P., No. 214, dated 17th July 1895. The headings "lands taken up" and "lands given up" in section V are intended to show only lands taken up for cultivation under the darkhast rules and lands relinquished. Other changes, such as those referred to by the Deputy Director, should not appear in the village statistical register, section V, while the whole area bought in by Government in the year would not necessarily have been deducted from the holdings of the year.

26. *Paragraph* 46 (12).—The cultivated area shown in section VIII should include miscellaneous cultivation, while that in section III, refers only to cultivation in holdings. The two figures will always differ.

27. The portion of the report relating to subjects, such as cash accounts, darkhast, relinquishment and patta transfer registers, process registers, demand, collection and balance statements, interest account, &c., dealt with in the Land Revenue Department will be transferred to that department for disposal.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

(True Copy.)

(Signed) I. SARABHALINGAM NAIDU,
First Assistant.

To the Collector of Anantapur.
" Deputy Director, Land Records and Agriculture.
" Land Revenue Department.
Copy to all other Collectors.

Mrd. S. J. Pereira

1895.

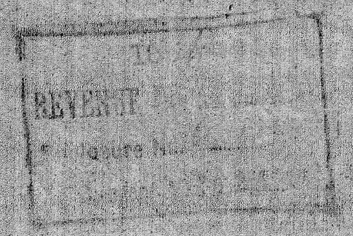
Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed August 6th.

Proceedings, 25*th July* 1895, *No.* 225.



Village and Taluk accounts of the Gooty and Tadpatri taluks, Anantapur district.—Reviewing the Deputy Director's report on the examination of —

PROCEEDINGS OF THE BOARD OF REVENUE

(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture (through the Collector of Bellary), dated Madras, 21st February 1895, No. 81-L.R.:—

I have the honour to submit the report on my examination of the village accounts in the Adóni and Alúr taluks and the taluk accounts in the Adóni taluk.

2. *Village Accounts.*—In this case I examined with considerable care in the field a fair average sample of the entries in Nos. 1 and 2 accounts of four villages * in order to see especially—

* Mandagiri.	Veyalapuram.
Kalbhavi.	Adóni.

(1) how far the crop registration was correct;
(2) how mixed crops are shown;
(3) how far second crop on dry land is recorded;
(4) whether the boundary marks had been inspected, and where required, their condition noted, as directed in B. P., dated 14th March 1893, No. 103.

As to No. 1, I found in all the villages a large number of incorrect entries, and so far as could be judged, this particular has not been at all efficiently checked by the Revenue Inspector. It was also evident that the account had not been kept up to date from month to month, as could be shown by sowings appearing much later than local practice admits of. In a few cases mistakes were found in posting No. 2 from No. 1. Under No. 3, the rule that all second crop should be shown, whether charged for or not, was honoured on dry land in the breach; though the sowing of a second crop is very common, especially in cases where there has been a more or less complete failure with the first sowings. As to crop mixtures (No. 2) they do not appear either to be noted or worked out in the monthly abstracts. In some cases no cropwar abstracts appear in No. 1 account. Regarding the inspection of boundary marks (No. 4) I failed to discover a single note in any adangal or mark on a map to indicate any inspection. This very important duty has been allowed to slide, and it was suggested to me on the ground that missing stones could not be replaced without the field measurements of the Survey and Settlement Departments, which, it was stated, were asked for last year and were not then forthcoming. The Survey field measurement books are now in the Taluk cutcherry, and even though they had not been received, no excuse can justify the want of inspection and note. In nothing perhaps is a "stitch in time" more required and more efficacious than, as I judge, with these boundary marks, for I saw many which just a trifling amount of work would save from being buried (by sinking or accumulation) or from falling over and thus getting lost. It should be remembered that this inspection has to be done between July and December.

I should further note regarding the preparation of No. 2 account that the noting of the existence of wells was not observed nor their condition. I would, however, observe that it would be much easier for the karnam to maintain a *quasi*-permanent register of all wells and to note against each, in each year whether it was used, and what area was watered therefrom, than for him to be obliged as now, to first note these particulars in No. 2, and then (B.P. No. 131 of 1894), post them up again year by year.

3. In connection with the question of boundary marks is that of the demarcation of sub-divisions, and to this also I devoted some attention, in the course of crop inspections, in endeavouring to determine the sub-divisions shown by the Settlement Department

in the diglott registers. Apparently from B.P. No. 504 of 1893 it is intended that the demarcation of the old sub-divisions is to stand over pending the appointment of District Surveyors; but it appears essential that the measurements recorded by the Settlement Department should be sought for and furnished to the Taluk offices in advance, and that it may be discerned what re-measurements will be required of the karnams. From what I have learnt, there appears to be some doubt whether the measurements will be forthcoming at all; but as I was informed that the same doubt existed in Gooty and subsequently found a bundle of Settlement sub-division measurement sketches thrown aside unnoticed in a box in the record-room there, the sketches may be in existence. Regarding new sub-divisions, they are to be measured and sketches prepared by the karnams and sent to the Divisional-officer for sanction; but it is not altogether clear from the provisions of Board's Standing Order No. 28 (2) and the instructions conveyed in B.P., Nos. 504 of 1893 and 424 of 1894, how many copies are to be prepared (nor how they are to be recorded). It appears unnecessary that any copy of the sketch should be recorded in the office of the Divisional-officer and therefore that two copies—one to be filed in the taluk and one to be returned to the karnam—should suffice. In the Adóni taluk the sub-division records in case of darkhasts and transfers are filed with the darkhasts, &c., and not villagewar. As the former are permanent and the latter temporary records, this course appears open to great objection, for the sub-division records would probably be destroyed with the darkhasts. It also appears that the tracings are not returned to the karnams, although this practice was directed by the Collector in his Standing Order No. 5 of 1887.

4. In the case of the marginally-noted villages a further examination of the accounts was made, though not so complete in all cases, as I hope to make my inspections hereafter. As to the permanent registers—diglott, inam and statistical—the first-mentioned in no case contained records of permanent changes from inam to Government, &c., or of sub-divisions. In Mandagiri, for instance, ten sub-divisions were made in 1894 and are not noted in the remark column. In every village the present divisions of the ayacut vary considerably from those shown in the diglott, and of course enclosure E to No. 2 for any one year does not explain these. The entries in the statistical register, section I, for fasli 1300, the year of the introduction of the revised settlement, also in all cases differ from the diglott registers.

Mandagiri. | Vengalapuram. | Isvi.

5. Inam B. register for Isvi was not forthcoming and the present karnam knew nothing about it. He however produced the taluk copy. This had not been revised to show changes, nor had the quit-rent been distributed over each survey field included in the several inams. For 1891 even, when the taluk copy was prepared, no attempt had been made to reconcile the differences between it and the settlement register. The register for Mandagiri was compared with the taluk quit-rent register and the settlement register and it was found that in the former, quit-rent for excess at survey had not been noted. A discrepancy was also discovered between the abstract of B. register and the figures given in the diglott; whilst between the latter and No. 2 account there were further variations, as well as between the total area of inam land as worked out from details in the diglott and the abstract table attached thereto, viz.,—

	Area.	Assessment. Rs.	A.	P.
Inam as per diglott	1,107·84	1,075	7	0
Do. do. worked out	1,055·63	1,021	15	0
Add inam shown as Government in diglott ...	64·23	64	4	0
	1,119·86	1,086	3	0
Deduct Government shown as inam in diglott.	10·77	9	8	0
Inam as per No. 2 account	1,109·09	1,076	11	0
Excess	1·25	1	4	0
	1,107·84	1,075	7	0

The excess appears under the inams for village officers and artizans, thus:—

	Area. Acs.	Assessment. Rs.	A.	P.
Total as per B. Register	655·27	654	8	0
Do. diglott	654·02	653	4	0
	1·25	1	4	0

The discrepancies have not apparently been brought to the notice of the Collector for correction. In this B. register also the distribution of the quit-rent over each number in column 9 has not been carried out.

6. *Village Account No.* 1.—The practice is not to open this account until July, although in favourable years sowings take place in June and, as for instance in Mandagiri, the area occupied by topes was not fully brought to account in July for fasli 1303. I have remarked regarding the account for fasli 1304 above, but in that for the village mentioned in fasli 1303, discrepancies were found between the figures of crops in it and those in No. 2; and also as to the area of poramboke cultivated, partly owing to misdescription in No. 1, partly owing to inaccurate totalling, the figures coming out as follows:—

	Acs.
Poramboke cultivated as per No. 2 A	4·18
„ „ „ Nos. 1 and 2	4·28

Village Account No. 2.—For Isvi, there were no notes made by the Revenue Inspector for fasli 1304; and the principal omissions noted at my inspection in the field in other villages have been mentioned. For Mandagiri, a discrepancy in the area of Sivoyjama cultivation was noted, and in several cases A memoranda were not submitted for assessed land nor B for poramboke, in the case of fields brought into No. 1 account in November and January. Those for fields entered as cultivated in August and September, the memoranda were prepared on 16th October and received in the Taluk office on 18th November 1893.

No. 2 *C.*—This should relate only to topes and trees, the revenue of which is collected by Revenue officers. In Mandagiri, the revenue was collected by the Forest Department and its appearance herein is irregular.

In No. 3 *account*, the notes required in column 10 to the effect that the assignments have been carried to No. 10 account or noted in the permanent registers, are wanting.

In No. 7 *account*, a discrepancy appears between the quit-rent on the village service inams in register B. and this, apparently under the Reddy's inam, owing to a mistake in the quit-rent of a portion relinquished in fasli 1302. The extent relinquished is noted in No. 7.

Regarding No. 10 *account*, although no result was observed in this village, from an inspection of several village accounts in the Alúr taluk it appears that, under a standing order of the Collector of Bellary (No. 24 of 1888), separate pattas are granted to occupants of resumed village service inam land, although they also hold ordinary Government land in other pattas. The result is misleading.

As to No. 16 *account*, it does not appear that the rule, that it should accompany every remittance, even the first and second (B.P. No. 73 of 1888) was strictly adhered to.

In No. 19, sections I and II, it was seen that the Revenue Inspector had simply initialled the statement in September, October, January and February; and as in No. 10-A, the dates of the deaths of pattadars were not entered, the two could not be compared. An examination of the register for fasli 1304 also suggests that the registration was inefficient. A similar conclusion was impressed on me by an inspection of the figures abstracted into village statistical register, section X.

Section III.—Although the Board's order (B.P. No. 58 of 1893) modifying the form was communicated to the karnams in April 1893, neither in this, nor the other villages of this taluk, nor in three out of four in Alúr which I looked at, has the

revised form been yet brought into force. The result is of course that deaths from natural decay and the like go unrecorded.

In Mandagiri, also a mistake in crediting the proceeds of three fields sold for arrears of revenue was detected by which an excess over the amount of the arrears which was realized by the sale was credited in village account No. 14 not to the defaulter but to the purchaser.

7. *Village Statistical Registers.*—In this taluk there are only rough copies in the new form prepared generally and nearly all are still retained in the Taluk office. On inspection of several registers the following errors were detected:—

Section II.—Sources of upwards of ten acres of ayacut not specified separately. Wells supplementing irrigation not noted. Area of wet land irrigated shown to include dry crops in wet ayacut, but well-irrigation not worked out in part (*c*), though *wells* exist and are used as shown by village account No. 2.

Section III.—Differences in the areas in occupation are not explained by section V, but, although this will not always be possible, when section V and columns 21 to 24 of section IV do not afford an explanation, a remark should be added to explain the difference. Discrepancies between actual area cultivated and section VIII not explained in the latter.

Section IV.—Discrepancy in area shown as bought in by Government and of land purchased by private individuals (which is not shown in No. 3 as the sale was cancelled, but shown in the village statistical register) as compared with village account No. 3, section VII, and village accounts Nos. 21 and 23.

The number of shareholders in joint pattas differs from that determined by check-counting.

Here I would note that village account No. 23 might well be modified under the items in column 1 to correspond with the items given in the register, and in taluk account No. 29 further classification seems unnecessary. It might also as might the taluk accounts (Nos. 29 and 54) be improved, as has been done in the village statistical register, by showing the area held as well as the assessment under each class of holdings. A posting statement is however required for the proper preparation of No. 23 and to obtain the necessary particulars for the village statistical register.

Section VIII.—A discrepancy was noted in the area of second crop in one case and in several villages the classification of crops was incorrect; wheat, for instance, appearing as a pulse. The translations probably explain this.

8. *Firka book.*—The duplicate copy for the use of the Divisional officer has not been prepared. In part 1 columns 2 and 3 include inam areas. The averages in columns 4 to 7 are vitiated by the clubbing of villages in fasli 1299, and they thus include areas for more than one village from fasli 1300 but exclude them for earlier years.

A discrepancy was noted between the transfers in the statistical register and this book; also in the arrears shown against a village, the statistical register of which shows none. Coercive processes have not been posted, nor have the figures of births and deaths been fully entered.

9. Whilst at Melagaveli, in the Alúr taluk, I also inspected some of the village accounts of the marginally-noted villages. In the first-mentioned, where I was able to do some field inspection, I noted several cases of inaccuracy in the entries of crops in village accounts Nos. 1 and 2; and also several cases where the entries in No. 1 had not been made as early as they should have been, having regard to the crops found growing; missing or buried boundary marks or those requiring resetting were not at all noted on the map or in No. 2 account and the Revenue Inspector's check in these respects seems to have been *nil*. In this village also a new road was laid out from the Railway station three years ago which crosses a large number of fields. It has not yet been demarcated, and the only record of its position is a sketch made by the Revenue Inspector, which is filed with orders received by the karnam from the Tahsildar. As the sketch contains no measurements to show the position of

Melagaveli.	Pedda Hotur.
Chinna Hotur.	Joharapuram.

the road in the fields it crosses, it is useless for demarcation purposes, though the measurements of length and breadth suffice for determination of the area transferred from each field for the road.

In regard to the accounts I should note that B. registers have not been compared with the Huzur registers, and in many cases there were wide discrepancies between the areas there shown and those given in the diglott registers which were not explained. The quit-rents have not been generally distributed over all the fields, except in such cases as when some one or other has been relinquished.

The village statistical registers have not usually been posted for fasli 1303, and none contain any certificates of having been checked in the taluk. These registers also show that up to quite recently, it has not been customary to record second crop on dry land, but from entries made this year in village accounts Nos. 1 and 2 there is a great deal, whilst my observations in Melangeveli indicate that much more even than has been noted this year is common. As to mixed crops also, the current year is practically the first in which any serious attempt has been made to record them; for instance the village statistical register of Chinna Hotur shows no pulses for fasli 1300 and only one acre of castors. Both pulses and castors are largely grown as mixed crops. A comparison of section VII of these registers and village account No. 10 shows the effect of the Collector's Standing Order already alluded to; for instance in Pedda Hotur, 24 out of 36 persons holding pattas for village service inam land also have pattas for Government land and in Joharapuram, the figures are 43 out of 71. The statistics are therefore very misleading. In section IX, it does not appear to be understood that fly leaves are to be inserted for all years after the first up to the penultimate, say eight pages and figures of cultivation posted. From No. 3 accounts, it would appear for Chinna Hotur and Pedda Hotur at least that relinquishments are disposed of by the Tahsildar in a batch for each village, and that not until November last for the current fasli.

In the death and birth registers I noticed an extraordinary discrepancy in the number of births of males and females during the last six months of 1894 in two villages which might be further enquired into.

	Males.	Females.
Chinna Hotur	27	18
Pedda Hotur	28	20
Joharapuram	16	23

The cattle mortality registers are generally still in the old form and have not been revised as ordered by the Board two years ago.

10. *Taluk accounts, Adóni.*—Amongst these I find that register B which was prepared in 1891 contains no notes of changes subsequent to that date, and has not been compared with the Huzur register. It moreover does not contain any separate totals for the minor inams in inam villages.

No. 1—*Cultivation account*—is not opened in this taluk until July. For subsequent months the Revenue Inspectors have submitted detailed villagewar abstracts of the total areas cultivated both in and up to each month. This causes an unnecessary amount of writing, and includes an amount of detail which it is unnecessary to make the Revenue Inspectors post. The Board's orders on the subject are, however, far from clear as to what is actually intended by the Revenue Inspector's "register" and "abstract" of villagewar cultivation. It would appear well to prescribe a register to be posted villagewar by the Revenue Inspector monthly as well as an abstract thereof. I shall address the Board separately on this point. No. 1 account in this taluk is, however, not maintained in book form as directed in B.P. No. 484 of 1892, but the figures required for the season report are worked out in one of the Revenue Inspector's "abstracts" and the papers filed together. In the monthly season report for one month, in making the average up to date for the five previous faslis, an absurd error was made by taking the average areas sown in the month for three years, and up to the month for two years. Apparently the error was not detected in the Huzur, though a comparison of the figures returned from month to month would have suggested it at once.

No. 2—*Account*—has now to be prepared twice a year only and is based upon village account No. 1-A. The latter is submitted in the proper form, but there is noticeable, a general failure on the part of Revenue Inspectors and Karnams to mention in the remark column the condition of the standing crops, or that the estimates of

outturn have been checked by the Revenue Inspectors. The required compilation of the outturn of the early sown crops was made as required in book form for November last.

No. 3—*Price registers.*—There are two. No. 3 as per Taluk Manual, and the register of wholesale prices. In the former explanations for fluctuations should be entered when they occur and not merely in those cases when, at the end of the month, the average shows such fluctuations as must be explained to the Board. If not noted at the time, the explanation has generally to be sought for with more or less difficulty and consequently is often more or less absurd. In the record of wholesale prices required for statistical purposes, the prices of the food-grains already appearing in No. 3 are repeated unnecessarily. The prices of produce are not being recorded in terms of the local units of trade (paragraph 10 of B.P. No. 246 of 1894) and no record of the price of straw or grass is made.

No. 4—*Darkhasts.*—This register which is maintained in the form prescribed in B.P. (Land Revenue), No. 270 of 1894, showed that there had been many long delays both in the darkhasts being forwarded to the taluk and in disposal. In several cases references to Revenue Inspectors for report, or valuation of trees on the land had stood against these officers for three or four months.

No. 5—*Relinquishments*—is kept in the last form prescribed, separate sections being allotted for Government and for inam land. Under Government, the mass of the applications were disposed of in one or two days (28th August 1894 or later), but the orders did not issue for a fortnight or more. Three cases of sub-division were referred to the Revenue Inspector, Yemmiganúru, on 15th August 1894, and one to the Revenue Inspector, Kosgi, on 19th September 1894, but no report had been received in reply. In the case of inam relinquishments, after a long delay, they were all refused, because the provisions of Board's Standing Order No. 125 had not been complied with. In this case why they were submitted to the Collector is not clear.

No. 6 will be referred to below in connection with No. 44 A and B.

No. 8—*Changes*—in the ayacut and No. 41 were found to agree, but it may be pointed out that the original record showing the villagewar details of the ayacut for the year of settlement, which is said to have been compiled in fasli 1300, was not forthcoming and thus the opening entry in No. 41 could not be checked. It seems desirable that this compilation should be repeated once in five years and all errors then adjusted. It has to be worked out once in five years villagewar for the village statistical register, section I. In posting for one village from village account No. 2 E. of land transferred to poramboke, Rs. 4–11–0 appears as the assessment instead of Rs. 4–12–0.

Nos. 9 *and* 10.—Remissions and deductions—and *No.* 42 were also found to agree, but the latter does not show + or — in column 4.

No. 11—*Miscellaneous Revenue,*—and No. 43 differ in certain particulars which appear in the latter and not in the former, being amounts collected in the taluk and are particularized in the latter instead of in the former, as laid down in the manual. There is also a discrepancy between No. 43 and No. 12 as follows:—

	Rs.	A.	P
Miscellaneous Revenue per Nos. 43 and 44, section II ...	75,684	13	4
Miscellaneous Revenue per No. 12	78,565	3	5

The difference—Rs. 2,880–6–1—represents the shrotriem jodi for inam villages and should not appear in Nos. 12 and 44, section II.

In No. 11, columns 2 and 3 of the manual form have been split up into four and columns 4 and 5 have been omitted. No. 43 has also been modified to agree with jamabandi statement No. 5, but the result in endeavouring to separate jodi and quit-rent under village service and personal inams is not clear. It appears advisable that the alteration ordered in B.P. No. 805 of 1892, should be carried out fully and No. 43 abolished and No. 11 revised accordingly.

On comparing No. 11 with village account No. 7, it was found that the assessment, Rs. 5–12–0, on a dasabandam inam in Ganikallu for a well, which having been in bad order was repaired by Government, has been ordered to be kept in deposit.

No. 11, was also found to include charges made under Collector's Standing Order No. 10 of 1894 for unauthorized occupation and ploughing up of fields after jamabandi but before the end of the fasli, which charges appear to be opposed to good policy and to the ruling in B.P. No. 657 of 1892. The total only appears in taluk accounts Nos. 11 and 12 and is obtained from a consolidated statement prepared in the taluk for the sanction of the Divisional officer. After receipt of that sanction, the total of such items is added in accounts Nos. 11 and 12, but the necessary corrections are not carried through the village accounts, the change being merely noted in the village cash accounts.

Taluk No. 12.—On comparison with Nos. 9, 10, 11 and 44, was found correct, but it includes Rs. 67–12–1 being land and village cesses on amaroy sales which are not shown separately at the foot of No. 44, section II.

No. 44 *A and B*—should be compiled as far as possible from Nos. 6-A and 7; but as No. 6 does not in this case show land purchased by private individuals, or bought in by Government at sales for arrears, or purchases made at sales by order of court and to obtain the necessary information as to relinquishments and darkhasts, two separate posting statements were prepared and posted from village accounts Nos. 3-A and 12-A, and not from the taluk registers.

Between accounts Nos. 6 and 6-A, the following discrepancies were noted:—

	As per No. 6. Acs.	As per No. 6-A. Acs.
Chinnathambalam	116·75	117·74
Rathsamam	32·74	(*x*) 15·29
Halini	...	(*y*) 49·56

(*x*) The difference was disposed of on 2nd June 1893 and not brought into 6-A.
(*y*) Consisted of land sold for arrears and did not appear in No. 6.

In No. 6 account, in the case of some villages, the totals of accepted cases were not shown.

Nos. 28 *and* 53—were found to agree as to the totals, but the details of classification demanded in No. 53 are not shown clearly in No. 28 owing to a misunderstanding of column 2 thereof. The form (No. 28) is extremely cumbrous, and for the most part unnecessary. It is very seldom that works of each description and each class occur in each village. A book form of nine columns with separate pages for each description of work would be much more convenient, and in most cases the number of villages to be entered would not fill more than a few lines. It might be made thus:—

Village.		Classification of works, *i.e.*, ayakat less than.	Government.		Private.		Dasabandum.	
Number.	Name.		In repair.	Out of repair.	In repair.	Out of repair.	In repair.	Out of repair.
1	2	3	4	5	6	7	8	9
		(Here enter area classification adopted for 53).						

This could be entered on a fly leaf and separate pages be opened for each description of work. The only case in which nearly all the villages would have to be entered would be for wells.

On comparing No. 28 with village account No. 22 for certain villages, several errors were detected which it is impossible to explain by mere carelessness in posting.

11. Turning next to the statistical returns, these should have been prepared in accordance with the instructions given in B.P. No. 246 of 1894 (Settlement).

A_1.—From this it appears under side heading 4 that taluk No. 41 includes not only the minor inam land of Government villages but the area of whole inam villages, also taluk register B has not been totalled; and how the division in this form of the two portions of the inam area was carried out, could not be checked. No explanation was noted for the difference between side headings 3 and 4.

A_2.—No separate posting statement was made for items 1—5 of this as prescribed, but No. 31 taluk account was utilized so far as it served. In the case of that table under "other sources" the area under Government is separately shown, but appears under "private" in A_2. For the forest area, figures supplied by the Forest department in 1893 have been entered, whilst the area not available for cultivation is merely a repetition of the figures of previous years. As to the net area cropped, although the area agrees with that shown in A_3, it does not agree with the cultivation account for first crop, Government, though the gross total Government and Inam does. Under item 4, the total represents waste charged and waste remitted, occupied porambokes not actually cultivated, being omitted. Item 3 is merely the figure obtained by difference of ayacut in A_1—items 1 + 2 + 4 + 5 of this portion.

At the foot of this section is a certificate that the figures tally with the jamabandi figures. This could not be proved, and so far as Government cropped area was concerned a comparison showed the certificate to be worthless.

A_3—being merely an abstract of G seems to be an altogether unnecessary return to call for from the taluk. In this taluk, three returns were made—A_3, H_2 and Taluk Manual Account No. 62. The latter is of course further redundant. In H_2 (G) the classification laid down in B.P. No. 274 of 1892, was not adhered to, and in A_3, the botanical names of crops were not noted. In the latter, the area of Bengal gram has not been shown separately. I consider that A_3 can be much better abstracted either in the Huzur office or by the Board from the H_2 (G) taluk return and that this duty should not be imposed on taluk offices.

A_4—for the purpose of This, taluk No. 32 was posted and the old abstract of columns 9—22 thereof (No. 63) was submitted as well as A_4; this was unnecessary. In both the number of sheep and of goats was not shown separately.

Here I cannot but remark that the form A_4 appears to me defective, whatever may be necessary for the Imperial returns, in that under B.P. No. 246 of 1894 (Settlement), the young cattle and the young buffaloes are lumped together. As these should bear different proportions to the cows of the two species, respectively, one means of check is rendered inoperative by this lumping together, whilst the lumping together necessitates an addition of the details in the village returns where they are separately shown, and therefore increases risk of error.

In the return for this taluk, the totals for ryotwari and for inam villages have not been given separately as directed although in the posting statement the details are kept separate.

B. Statement.—See remarks regarding price registers and returns *ante*.

C. Statement.—In this statement the total area, column 2, has been determined by the addition of ryotwari area in inam villages in accordance with B.P., No. 406, dated 1st October 1894, to the area shown in A_1. This system appears to be contrary to the general principles laid down in B.P., No. 246, dated 18th June 1894, and to be misleading as the object is to arrive at the incidence of taxation on a given population. In column 3 (*b*), the figure entered is 9,063, whereas the difference in A_1 between the area by survey and by village papers is 8,520. Column 4 (*a*) has not been filled up as prescribed in B.P. No. 246 of 1894, but from A_2; so also has column 4 (*b*). In column 5 the assessment of classified land from taluk account No. 41 has been noted; the result is that the correct figure should have been Rs. 2,27,995 instead of Rs. 2,69,286 as shown. The population figures appear to follow the census returns of 1881. Column 7 is therefore incorrect, though calculated correctly. Column 8—how the figure entered, Rs. 2,27,396, was obtained, could not be ascertained. The above remarks relate to ryotwari population. In the case of the whole inam villages, the deduction in column 3 (*a*) was incorrect, the area not available for cultivation alone being shown. Columns 4 (*a*) and (*b*) were necessarily also incorrect. In column 5, water-rate and odi, or quit-rent on minor inams in the shrotriems was not added.

D. Statement had been unnecessarily prepared. It is now only required quinquennially. The return prepared, however, contained several errors, and for several figures no record was available.

E. Statement was prepared for the official year and not for the fasli as prescribed in B.P., No. 246 of 1894. The tabulation made was not forthcoming and could not be checked.

G. Statement has already been remarked on.

H. Statement was made in Taluk Manual form No. 64, whilst in addition, two half-yearly returns in a distinct form are submitted. No record as prescribed in B.P., No. 246 of 1894, paragraph 16, appears to be kept.

J. Statement.—In this case the Bench Magistrates have been shown incorrectly; but here I cannot help suggesting that this is a return, which can be almost entirely filled up at the Huzur far better than in the taluk offices, where the information on many points must be deficient. The only information which may be required from the taluks may be obtained once for all and remain on record from year to year.

K. Statement.—In this, cost of collection was left blank; the outstanding balances do not correctly show the total of arrears and current balances; and the posting statement from Taluk Manual No. 18 was not forthcoming.

L. Statement.—This is a very long statement owing to the fact that it was thought necessary to show every class and description of institution in column 1. Of course a *nil* entry of one line would suffice. Two chattrams not supported by local taxation appear under class IV instead of class II.

The prescribed memorandum of explanations of variations from the previous year does not appear to have been prepared, but a few vague notes were made on some of the returns by way of such explanation.

12. *Record-room.*—There was no complete list of the dufters or their contents, and such lists as were available were not found to be trustworthy, nor sufficient for reference. A new list was in process of preparation, but incomplete. In the case of some of the dufters of village accounts, I had them examined and found them generally complete. The field measurement books recently received from the Survey Department were examined and it was found that two had been issued to Revenue Inspectors. It appears to be undesirable that such records should be allowed to leave the taluk office.

Endorsement by the Collector of Bellary, dated 26th March 1895.

Forwarded. A copy has been sent to the Divisional Officers and Tahsildars concerned for explanation.

RESOLUTION—dated 17th July 1895, No. 214.

The Deputy Director's report discloses numerous mistakes and omissions in the village and taluk accounts scrutinised by him. The Collector has called for explanations from Divisional officers and Tahsildars, and the Board hopes that steps are being taken to rectify the defects.

2. The Board will proceed to notice some of the observations of the Deputy Director which require special remarks.

3. *Paragraph 2 of Deputy Director's letter.*—The Adangal No. 2 should be a complete record and it seems desirable to show in it the wells situated in each field. The question of making any changes should be deferred until the revision of the accounts is taken up.

4. *Village accounts—Paragraph 3 of the letter.*—Board's Proceedings, No. 504, dated 5th December 1893, was not intended to direct that the demarcation of subdivisions made at settlement should lie over pending the appointment of District Surveyors. Alúr and Adóni were recently settled, and records of measurements of subdivisions made in them at the settlement, should be readily available. The Collector is

requested to have them collected, and the sub-divisions plotted and the measurements copied into the field measurement books, with reference to Standing Order (Board's Proceedings, No. 524, dated 29th November 1894).

As regards the Deputy Director's query as to how many copies of the measurement sketches should be prepared in the case of new sub-divisions and how they are to be recorded, the Board notes that the instructions contained in paragraph 2 of revised Standing Order No. 28 appear to be defective. The karnam is directed to enter the measurements of sub-divisions in the field measurement book before the requisite sanction has been obtained; and the one copy of the sub-division is to be recorded in the taluk office. Thus no provision is made for the contingency of a sub-division being disallowed; the karnam would hold no voucher that the sub-division entries in his field measurement book were authorised; nor possess any means of rectifying the entries if and when sanction to a sub-division were withheld. The attention of the Board in the Land Revenue Department will be drawn to these defects.

5. *Account No.* 1.—The instructions in the Village Manual clearly require that the cultivation account for each fasli should commence to be written from the month of April preceding the fasli. If any portion of this cultivation is harvested before the commencement of the fasli, it should be treated as supplemental cultivation of the previous fasli.

6. *No.* 10.—Now that revenue from Village Service inams has been ordered to be credited to the general head of Land Revenue (*vide* Board's Proceedings, No. 56, dated 20th February 1895, Land Revenue), it is unnecessary to issue separate pattas for resumed inam lands in cases where the ryot holds other lands on patta.

7. *Village Statistical Registers.*—The Board regrets to find that these important registers are in an incomplete state and are not left in the hands of karnams as they should be. Detailed instructions have now been issued for their preparation, and it is hoped that with their aid the accounts will soon be put in a satisfactory condition.

8. *Section II (a).*—This is intended to show separate particulars for each source irrigating 10 acres or more, information for the other sources alone being lumped together. As the former has not been done, the section should be rewritten.

9. *Section III (paragraph 7).*—With reference to the Deputy Director's remarks under this section, the Board observes that section V does not show changes of all kinds in holdings during the year, so that the entries in that section will not explain the variations in the occupied area shown in section III. Nor will a consideration of columns 21 to 24 of section IV facilitate comparison; for these columns show all lands sold for arrears of revenue and bought in by Government during the year, while only such of them as have been sold prior to jamabandi would have been deducted from the holdings of the year. The Deputy Director's attention will in this connection be drawn to Board's Proceedings, No. 227, dated 13th June 1893. It would be difficult, if not impossible, to account for these differences by explanatory notes.

10. *Taluk Account, No.* 1.—Under existing orders (*vide* Board's Proceedings, dated 8th July 1892, No. 484), Revenue Inspectors are required to maintain a register in form No. 1 of the Taluk Manual and forward it monthly, in original, to the Taluk office. The Tahsildar should have the total cultivation for the firka posted in *his* register of the same form and return the Revenue Inspector's register to him. This course should be carefully followed.

The Deputy Director has, in another letter, suggested modifications of the form of register, and separate orders have been passed thereon—Board's Proceedings, dated 5th July 1895, No. 199.

11. *Taluk Nos.* 8 *and* 41.—With reference to the Deputy Director's remarks regarding taluk account Nos. 8 and 41, his attention will be drawn to paragraph 6 of Board's Proceedings, No. 423, dated 10th October 1894.

12. *No.* 11.—It is stated that columns 2 and 3 of No. 11 have been split up into four columns, and that columns 4 and 5 have been omitted; but it is not clear what the four new columns are, nor how, in the absence of columns 4 and 5, information for the corresponding columns of jamabandi statement No. 5 was obtained. There is no necessity to separate jodi and quit-rent on personal inams, for both have always

been credited to Land Revenue. In regard to Village Service inams, the jodi is separately shown in Village Accounts B and 7, and Taluk No. 11 ought to have been posted from the latter. It is observed that in future even the quit-rent on Village Service inams will be credited to Land Revenue. With regard to the proposed abolition of statement No. 43, the Board considers that all that is necessary is that the description of items in Taluk Nos. 11 and 43 should follow that in Jamabandi statement No. 5. When the items in the latter were revised in Board's Proceedings, dated 24th December 1892, No. 805, corresponding alterations should have been made, as a matter of course, in Taluk Nos. 11 and 43 also. It appears that lands ploughed after the jamabandi and before the close of the fasli are charged with assessment under a district Standing Order (No. 10 of 1894), even though no crop has been raised thereon, within the fasli. The Collector's attention is drawn to Board's Proceedings, dated 27th September 1892, No. 657, and he is requested to report the circumstances which led to the issue of the order, referred to.

13. *Nos.* 44 *A and B.*—Taluk No. 6 should show also transfers on account of lands sold for arrears of revenue and bought in by Government and No. 7 should be posted from Village Account No. 3-A. If these statements are carefully prepared, and abstracts are properly made out at the foot of statements 4, 5 and 6, the special posting statements referred to by the Deputy Director will be unnecessary.

14. The modification of Taluk form 28 should be reported on separately when the revision of the manual is taken up.

15. *Statistical returns.*—As pointed out in the last sub-para. of paragraph 4 of Board's Proceedings, No. 246, dated 18th June 1894, Taluk Manual forms 55—67 have been superseded by the new forms A to L, and it is unnecessary for Collectors to obtain statements in both sets of forms from Tahsildars.

16. *Statement* A_1.—Taluk account No. 41 is intended to refer only to Government villages and minor inam lands in such villages. If similar information is available for inam villages also, a separate account in form No. 41 should be maintained for such villages.

17. A_3.—The Deputy Director points out that as statistical A_3 is only an abstract of return G, the submission of the former by the Tahsildars may be dispensed with and the abstract (A_3) prepared either at the Collector's office or in the Board's. It is observed that though the classification of crops in the Imperial return A_3 is somewhat different from that in return G, the difference is provided for in the supplement to return G prescribed in Board's Proceedings, No. 274, dated 7th April 1892. The Board therefore considers that it will be sufficient if Tahsildars submit only return G to Collectors. These should be tabulated in the Collectors' offices and sent to the Board, where the Imperial return A_3 will be abstracted in future.

18. A_4.—The Deputy Director also points out that in the statistical return A_4, young cattle and young buffaloes should be shown separately, as these bear different proportion to the cows of the two species, respectively. The details are now required to be shown separately in Village Account No. 21, section II, and in Taluk posting statement No. 32, and the Board directs that young cattle and young buffaloes be shown separately in future in the A_4 return submitted to the Board. In the Board's return to Government, however, the two classes will be lumped together as the form prescribed by the Government of India (*vide* Board's Proceedings, dated 28th March 1892, No. 245) does not require them to be distinguished.

19. *Statement C.*—Resumed inam lands in inam villages must be shown in the Village and Taluk accounts under ryotwari, and their inclusion under the same head in the statistical returns is therefore correct. No doubt, the incidence of taxation per head of population in inam villages will be affected by this course, but the error will be very small and might be further minimised by the course pointed out in paragraph 2 of Board's Proceedings, No. 406, dated 1st October 1894. On the other hand, the statement is intended to show also the revenue per acre of fully assessed land, and it will be erroneous to exclude the ryotwari lands in question from the calculation.

20. It is also suggested that the classification of holdings in Village Account No. 23 might be simplified to correspond with that in the taluk posting statement No. 29 and the jamabandi returns. This suggestion also should be considered in connection with the reports on the working of the Village Manual now pending with the Deputy Director.

21. The portion of the Deputy Director's inspection notes relating to subjects dealt with in the Land Revenue Department, such as cash account, darkhast, relinquishment and patta transfer registers, &c., will be transferred to that Department for disposal.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

(True Copy.)

(Signed) V. PARTHASARATHY CHETTY,
Ag. First Assistant.

To the Collector of Bellary.
" Deputy Director, Land Records.
" Board of Revenue (Land Revenue).
Copy to other Collectors.

Lxd. W. J. Lewis.

1895.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

GOVERNMENT OF MADRAS
21 JUN 96
PUBLIC DEPARTMENT

Printed August 17th.

Proceedings, 17*th July* 1895, *No.* 214.

Taluk and Village accounts.—Passing remarks on Deputy Director's report on the inspection of — in the Alúr and Adóni taluks of the Bellary District.

Memorandum
(Revenue Settlement, Land Records and Agriculture)
Dated 20th August 1894.

The Collector of is requested to expedite the submission of the marginally noted Statistical returns for 1893-94. They were usually due on the 15th July, and though the date was postponed by a month in Board's Proceedings No. 246 dated 18-6-94, they have not been submitted punctually.

2. If the returns A3 + G (old H2) are not quite ready, the Collector should submit in advance the usual comparative abstract statement of cultivation, which is urgently required for the preparation of the Board's Administration report. This abstract should be in the following form:-

Comparative statement of Cultivation for 1893-94.

	Government		Inam (Minor Inam and whole Inam villages)		Total (Government + Inam).		
	First Crop.	Second Crop.	First Crop.	Second Crop.	First Crop.	Second Crop.	Total
	acres	acres	acres	acres	acres	acres	acres
1892-93							
1893-94							
Increase							
Decrease							
Explanation for the variations							

Fasl cultivated under special products	1892-93	1893-94	Difference	Explanation for the variations
	acres	acres	acres	
Cotton				
Kárgo				
Sugarcane				

* Should represent the total area (Govt: & Inam + whole Inam villages)

P. Rajagopalaswami
Secretary

Cyclo V.R.C.
C.P.

To The Collector of

1 96
REVENUE
Enclosure to 2
Current No 3923

PROCEEDINGS OF THE BOARD OF REVENUE
(Revenue Settlement, Land Records and Agriculture).

Read—the following letter from H. A. STUART, Esq., Acting Collector of North Arcot, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Chandragiri, 4th August 1893, Ref. on Gl. Eng. No. 3902:—

In its Proceedings, dated 23rd December last, No. 803, the Board evidently contemplates that Taluk Account No. 2 should be prepared only twice in the year, once in December for cultivation up to the end of November and secondly in July for cultivation in the whole fasli. The Board, however, requires that some remarks should be furnished in the annual administration reports regarding the extent of cultivation, outturn of crops, &c.—*vide* Board's Proceedings, No. 376, dated 31st July 1888, paragraph 3. Statistics of outturn for the official year will not be available unless the villagewar outturn reports (enclosure A to statement No. 1 of the Village Manual) are posted in the Taluk Account No. 2 for the month of March. I have therefore the honour to request you to let me know whether the Taluk Account No. 2 should not be posted also for March.

Resolution—dated 14th August 1893, No. 343.

The Board observes that an annual statement showing the outturn of different crops is due from Collectors to the Board on the 15th July of each year (*vide* Board's Proceedings, dated 24th July 1889, No. 366, and 23rd December 1892, No. 803). Information regarding the outturn of crops need not, therefore, be embodied in the administration report in future, but should be noted in the special statement referred to above. There will then be no necessity for postings being made in Taluk Statement No. 2 for the month of March as proposed by the Collector.

(A true Copy and Extract.)

(Signed) M. ADINARAYANA IYAH,
Ag. Secretary.

(True Copy.)

(Signed) T. SUNDARA RAO,
Acting First Assistant.

To the Collector of North Arcot.
Copy to other Collectors.

Exd. C. M. Brisson.

1893.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed August 24th.

Proceedings, 14th August 1893, *No.* 343.

R 16
REVENUE Board
Treasure 2
Volume 392

Informing the Collector of North Arcot that Taluk Account No. 2 need not be posted for the month of March, and that the information regarding outturn of crops may be noted in the special outturn statement due on 15th July of each year.

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BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 9TH APRIL 1888, No. 160.

PROCEEDINGS OF THE BOARD OF REVENUE

(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

W. WILSON, ESQ., M.A., C.S.

READ—the following letter from F. A. NICHOLSON, Esq., Acting Collector of Anantapur, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 29th March 1888, No. 211 :—

I have the honor to request orders on the following matter.

2. As it has been ordered in Board's Proceedings, No. 12, dated 19th April 1887 (Settlement, Land Records and Agriculture), that the administration report with the statistical returns, with the exception of No. 1 A, B, G, H and H_2, should be despatched on the 15th May, tahsildars have been directed to send in the reports and returns necessary for the preparation of the district report so as to reach this office on or before the 20th April. In paragraph 68 of the rules of the revised taluk manual it has, however, been laid down that the statistical returns should be prepared and submitted to the Collector's office from the taluk offices by the 15th May, which is the date fixed for the despatch of the district report. I beg, therefore, that the dates may be altered so as to give Collectors' offices time for the preparation of the district report.

RESOLUTION—dated 9th April 1888, No. 160.

Collectors are informed that the revenue administration report may in future be despatched on the 15th June instead of on 15th May. Care should be taken to see that the report is not delayed beyond the date now fixed.

2. Statement No. 2 showing the area under special crops may be discontinued, as the information is contained in the statistical return H_2.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

(True Copy.)

(Signed) M. ADINARAYANA IYAH,
First Assistant.

To all Collectors.

Exd. A. Aubert

REVENUE DEPARTMENT.

1888.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture)

MADRAS.

Printed April 23rd

Proceedings, 9th April 1888, *No.* 160.

1886
REVENUE
Enclosure No. 4
Current No. 2723

Prescribing the date for the future submission of the revenue administration report.

PROCEEDINGS OF THE BOARD OF REVENUE.

OFFICIAL MEMORANDUM—dated 4th September 1883, No. 2618.

All Collectors are requested to forward to this office, by return of post, a statement in the form prescribed in Board's Proceedings, dated 23rd November 1881, No. 2923, showing the extent of unassessed waste lands sold under the Waste Land Rules, and lands the tax on which has been redeemed, for each of the five years previous to 1872-73 and for 1881-82 and 1882-83.

2. The Collectors of Nilgiris and Salem are further requested to furnish information regarding waste lands sold, subject to assessment, in Nilgiris and Wynaad and on the Shevaroy Hills.

3. The statements above called for should, in future, be submitted annually within one month after the close of the official year.

(By Order.)

(Signed) J. A. DAVIES,
Acting Secretary.

(True Copy.)

(Signed) S. SRINIVASA RAGHAVAIYANGAR,
First Assistant.

To all Collectors.

Exd. C. Howarth.

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1883.
Board of Revenue,
MADRAS.

Printed September 7th.

Official Memo. 4th Sept. 1883, *No.* 2618.

1896
Revenue Deptt
Misscl No 5
Current No 3923

Requesting the submission of a return showing the extent of *Unassessd Waste Lands* sold under the Waste Land Rules, and lands the tax on which has been redeemed for each of the five years previous to 1872-73 and for 1881-82 and 1882-83.

55

CURRENT NUMBER 3923 OF 1896.

FOR ORDERS

Regarding the curtailment of reports and returns &c., dealt with by the Settlement Department of the Board's Office.

The Honourable Mr. GROSE, C. I. E.

The Honourable Mr. BLISS, C. I. E.

To the Honourable the Chief Secretary, Public and Financial Departments, for favour of counter-initials with reference to paragraphs 6, 14 & 20 of the Board's Procs.

L 29/9
R 23/10

56

Revenue Department.

C. No. 3923 of 96.

From the Board of Revenue, Rev. Sett &c.

Dated 7th May 1896.

Note for the Sec^t
These initialled & marked with red ink those portions of this note which relate to subjects allotted to me; the rest relate to the Head Assistants. Registrars & A.C.'s & Deputy Collectors have dealt with their own items. LD

which is attached to the end of this note LD

FOR ORDERS

LD.

With reference to G. O. No. 49 dated 22nd January 1894, the Board of Revenue, Settlement Department, submits certain observations and proposals on the subject of the curtailment of reports and returns and of the delegation of powers to subordinate officers.

As regards the first point, viz., the curtailment of reports and returns, the Board distributes the subjects dealt with by it under nine main heads and, in paras 3 to 21 of its Proceedings, discusses the feasibility of discontinuing or curtailing the several reports and returns received by it from subordinate officers or submitted by it to Government in connection therewith.

Para 3 of the Board's Proceedings.--- Settlement reports and returns.—

The reports and returns dealt with by the Settlement Department proper come up first. They are

six in number and of these the Board thinks that the following cannot be curtailed or discontinued:----

(1) Monthly report submitted to the Board by Settlement Officers show-ing the progress of work &c. (This does not come up to Government).

(2) Annual Report on the Administration of the Settlement Department.

(3) Reports relating to revision of assessments in districts taken up for settlement, i.e., (probably) the scheme reports.

(4) Reports on the introduction of settlement into any district.

Item (1) above, the Board considers necessary in order to enable the Settlement Commissioner to efficiently control the work of the Parties and the last two it points out "form valuable records and cannot well be curtailed".

The other two reports or returns which are now prepared in connection with settlement are

(1) the quarterly reports on the work done and the expenditure incurred by the Settlement Department (for a specimen please see G. O. 2459 dated 24th June 1896) and

(2) the annual statements showing the financial results of settlement, i.e. comparing the financial condition

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Submitted that the details of Supervision should be left to the Board, & that quarterly reports to Govt are unnecessary. LD.

AA 25

They are practically pigeon-holed. They are "Recorded" & nothing more LD. AA.

A separate report seems clearly unnecessary, and I submit that the information may be dispensed with altogether. When a new settlement is

during the year with that of the years just before and after the settlement (for a specimen, please see G. O. 3498 dated 28th August 1895). These are prepared for submission to Government, but the order under which they are submitted cannot be traced. As regards the first of these, the Board thinks that unless the Government wishes to be kept informed of the working of the Department from time to time, it may be discontinued as the necessary information is given in the annual administration report subsequently submitted. The second also, in the Board's opinion, is unnecessary, as most of the information therein contained is given in the Jamabandi report. It suggests that if the Government desires a comparison to be instituted between the results of the current year and those of the settlement, this could be done in the Jamabandi report last referred to.

The two reports or returns in question are hardly utilized in any way after their submission to Government and it is submitted therefore that their discontinuance may be sanctioned. It will no doubt be interesting to have a regular comparison instituted every year between the results of the year and those of the settlement year and perhaps the Board may as suggested by it, be asked to

to give the necessary information in the Jamabandi report.

Para 5. Irrigation.

(a) Accounts.--- The Board of Revenue states that it has now under its consideration the question of simplifying the Irrigation Accounts with reference to G. O. No. 1010 dated 12th March 1896, which, if carried out, will effect a considerable reduction of work both in the central and District offices. No proposals are submitted, and no orders are, therefore, called for.

(b) Minor Irrigation Works---

Collectors now submit to the Board monthly progress reports of the expenditure incurred on Minor Irrigation Works under their charge. The Board of Revenue considers that it will suffice if the reports are furnished quarterly in future, except for the last three months of the year,-- January, February and March -- when the reports should be submitted monthly to enable the Board to see if the full amount of the allotment is being utilized. There is no objection to accepting the Board's proposal.

(c) Voluntary Irrigation Cess Fund ---- The Board of Revenue considers that the annual reports on the operations of this fund now introduced, the immediate financial results are carefully scrutinized and subsequent variations, if of real importance, would be adequately dealt with in the Jamabandi report as a matter of course.

submitted to it by Collectors may be dispensed with, the statements accompanying the reports being alone furnished. These reports are utilized by the Board of Revenue in the preparation of the annual report on the subject submitted by it to Government. In suggesting that the submission of the reports be dispensed with, the Board observes "The statements accompanying the report should furnish all the information required for the Board's report, if care is taken to give full explanation of the variations as compared with the previous year".

As regards its own report, the Board states that the appendices A, B and C to it will be omitted in future as the information is embodied in the tables printed in the report itself. This remark is true only of appendices A and C. As regards appendix B it is observed that while this shows the details of expenditure for each district separately, the figures in the body of the Report (para 4) show the details for all the districts together. It is submitted, therefore, that the Board's proposals may be approved, subject to the remark that the Districtwar details now furnished in appendix B should in future be shown in the body of the report itself.

Para 6. The proposals con-

-tained in para 6, (clauses 1 to 4), are

(1) To exclude from the Collect-or's Administration Report information contained in the statements appended thereto;

(2) To omit the portions of the report relating to cultivation,* special products†, outturn‡ of crops and prices°.

These proposals are approved by the Board.

Para 6 (5). Wages.----

There is a para dealing with this subject in Chapter IV of the Presidency Administration Report. The Board of Revenue prepares the para from information gathered from the District reports. As half-yearly statements of wages are now submitted by the Collectors to the Board, the Collector of South Arcot suggests that the paragraph about wages may be omitted from the District Reports, and the Board of Revenue approves of the suggestion with the direction, however, that care should be taken by Collectors to see that explanations of large variations are duly entered in the statements. This calls for no remark.

Para 6 (6)

Every Collector submits to the Board of Revenue an Administration Report dealing with the *marginally

* Collrs have already been told to omit these paras. as they occur in statistical return G.

‡ a special statement is furnished separately.

° figures to be omitted from Collrs' administration reports

* 1. Season and rainfall.
2. Cultivation.
3. Crops.
4. Special products.
5. Prices
6. Wages.
7. Health of cattle.
8. Manufactures.
9. Advances under the Land Improvement and Agriculturists' Loans Acts.

* Board's Proceedings 298, dated 26th September 1895, in the Volume Put up.

In page 5 of Board's Proceedings 298, dated 26th September 1895, in Volume put up [illegible] marked A.

It is just as much a matter for Revenue to decide, Information regarding the fasli year is given in Chapter II of the Presidency Administration Report; and there is no necessity to repeat similar information for the official year in Chapter IV. I omitted it designedly in the Reports for 1890 / 91 & 1892/ 93, which I had to compile; and the report for 1893-94 & 1894- 95 omit it also.

noted subjects, and the Board submits* a consolidated summary, to the Public Department for incorporation in the annual general Administration Report of this Presidency. The Board now proposes that the Collectors may omit from their District reports all particulars relating to transactions connected with the Loans Acts for the official year, on the ground that the information required can be obtained from the Accountant General's statements. There seems no objection to the proposed omission inasmuch as the responsibility for furnishing the necessary particulars to the Public Department rests with the Board of Revenue. It, however, appears that the information given by the Board regarding transactions under the Loans Act for the official year, has not been utilized in the general administration reports of the last two years, and it seems to be a question for consideration in the Public Department as to whether even the Board's report on the subject is still necessary.

Para 6 (7). -- Irrigation Cess Fund. The Board of Revenue approves of a suggestion made by the Collector of Trichinopoly that the paragraph about the Irrigation Cess Fund be omitted from the District General Administration Report, as a separate report on the operations of

the fund is submitted to the Board. The Board states that it is this special report that it makes use of in preparing its administration report. This also calls for no remark.

Para 7.

The Board correctly observes that the Jamabandi and Administration Reports cannot be amalgamated.

Para 8.

The suggestion ~~xxxxxxxxx~~ that information regarding season, rainfall and out-turn of crops may be omitted from the Collector's Jamabandi Report is not approved by the Board, which observes that a copy of the Collector's reports are forwarded to the Secretary of State and that they must, therefore, be complete. The Board's view is correct.

Para 10. Statistical returns. (for a specimen please see G. O. 1269 dated 27th March 1896).---

The Board points out that proposals for the simplification of these returns were submitted to Government with its Proceedings under G.O. 206, dated 21st May 1896 and suggests that the returns G & H sent to the local Government may be dispensed with as the statement A_3 and the half-yearly statement of wages (vide G. O. 544, dated 8th February 1896) give the required information. The first part of the suggestion has already been

This may be done. See A1 and A'

~~Cancelled~~ because the former relates to the fasli & the latter to the official year.

The Board is right

Para 9:- The Board's remarks may be approved. Until village and taluk accounts are correctly prepared, they must be reviewed in detail. No curtailment of work is possible in this direction for some time.

Yes. This examination of taluk & village accounts is much required for

G. distinguishes between the crops on Government lands and those on inam lands and gives more detailed information regarding the crops; in other respects it corresponds to A_3. The Board considers that the more detailed information is not required by Government; so far as I am aware no use is made of it in the Govt.

Office. As Collectors will continue to submit the G. return to the Board, any detailed information which may be required for special purposes can be procured by a reference to the Board.

H. differs from the half-yearly statement of wages in that it shews the rates of hire of live and dead stock, information which, it is submitted can be dispensed with.

Submitted that G & H may both be abolished, so far as Government is concerned.

I question the advisability of doing away with return H. The rates of hire of live & dead stock are certain to be required at some time or other for statistical purposes & it will be a pity to discontinue the record. But there is no reason why H and the half yearly statement of wages should not be combined into one return.

It might be unusual instead of half-yearly & give the average for the year without comparisons with other periods. Reference is being made to Madras

Please see separate note by Regr explaining that the half yearly statement of wages is required by the Govt of India. It cannot therefor be made annual or combined with H.

11.9.96

H must be retained so far as it requires live & dead stock but G may be discontinued

Made by the Board and accepted by Government in G. O. 206 dated 21st May 1896 and it is submitted that there does not seem to be any objection now to accepting the second part viz., to substitute the half-yearly return of wages for H though the relief that might be expected from the discontinuance of the submission of H would appear to be inappreciable.

Paras 11 & 12. Returns relating to Paper and Woollen Mills, Cotton and Jute Mills and Chinchona Cultivation. ---- These returns are prepared for submission to the Government of India. The Board in opposition to the view of a few of the Collectors considers that no alteration in the mode of their preparation is called for and that as these returns will merely be "nil" returns from most of the districts, they may be shewn in a single post card. It is submitted that, as pointed out by the Board, their abolition in districts from which "nil" returns will probably have to be sent will not save labour while their submission will ensure accurate returns being sent to the Government of India. The Government may, therefore, express its concurrence in the Board's view.

Para 13.

The Board merely corrects an

erroneous impression on the part of the Collector of Nellore. The question whether the return of waste lands sold should be retained will be considered when orders are passed on the Government of India letter re-garding the advisability of dis-allowing redemption of revenue.

Para 14. The Board's Administration Report. --- The Board proposes to dispense with the paras regarding health of cattle and manufactures as the information is separately given in the L. R. and Agri. Administration Report and in the statement of large industries respectively (for specimens of the report and the statement please see G. Cs. 662 dated 4th October 1895 and 2916 dated 25rd July 1896).

The Board also recommends that Chapter V, Irrigation Cess Fund, may be omitted, as a separate report is submitted on the subject. The paras and the Chapter are submitted by the Board of Revenue for incorporation in the Presidency Administration Report and the Board of Revenue apparently suggests that they may be drafted in the Government Office from information gathered from the separate reports and returns received. The matter is, however, for the Public Department to decide.

Submitted that the proposal may be approved; it will involve a little extra work - an hour or so - perhaps for the officer who compiles the Presidency Administration Report; but his task is an easy one, as I can testify by personal experience in two years, and the extra work may be disregarded.

Yes if A. G. does not object

Para 15. Board's Monthly Season Report. ------ In the Board's monthly season report, the omission of the portion relating to rainfall and water supply, is suggested by the Board of Revenue, on the grounds that it is dealt with in the weekly season report and that the monthly figures of rainfall are also published by the Meteorological Reporter in the Fort St. George Gazette. The Board's suggestion may, it is submitted, be approved.

I think the information had better be retained so as to keep the monthly season report complete in itself. Yes

Para 16. Board's Weekly Season Report. ----- The Collector of Trichinopoly suggests that the weekly season reports, of which abstracts are published in the Fort St. George Gazette need not be issued in the form of Proceedings, as that involves unnecessary registering work. The Board however points out that the Proceedings are intended to be filed in the Collector's office for ready reference and that they need not be registered. The present system may continue.

Para 17.

The question of the alteration of the form of the Administration Report of the Department of Land Records and Agriculture was not one of the subjects referred to this Government by the Government of India for discussion with Sir Edward Buck during

The form of the "Agricultural Report" was one of the subject referred ~~to~~ for consideration vide - para 11 of the Memorandum on page 3 of G.O. 780 dated 29th November 1895. In the note regarding

his visit to Madras in December last (vide G. O. 780 dated 29th November 1895). The point has therefore to be brought to the notice of the Government of India separately unless it is thought that nothing need be done in the matter until a special communication thereon is received from that Government.

Para 18.

The discontinuance of the annual reports on the economic condition of the several districts is recommended in para 2 of the memorandum under B. P. dated 4th February 1896, No. 22. This Current is now in circulation and H. MS. have accepted the recommendation.

Para 19.(1).

As directed in G. O. 658 dated 20th July 1893, Board of Revenue submits to Government before the 1st December of every year, an elaborate report*[1] on the transactions connected with the Loans Acts for each fasli. The report is not immediately reviewed, but is allowed[×] to lie over pending receipt of the Jamabandi report (which is due on the 1st March) and then briefly noticed in reviewing the latter, as ordered by the Government of India*.

The Board now suggests that the separate detailed report on Loans may be discontinued and that the statements alone may be submitted to Government, a brief reference to the results of the year's work being given in the Jamabandi Report. The Board's suggestion seems to be unobjectionable and may, it is thought, be approved.

Para 19 (2).

The Collectors of the several Districts submit to the Board of Revenue, monthly statements shewing the disposal of applications and advances and recoveries under the Loans Acts. The Collectors of Tanjore and Trichinopoly now suggest that the above statements may be converted into quarterly ones; and that the monthly returns received from the Taluk offices may be reviewed by the Collectors thrmselves. The Board accepts the suggestion so far as returns showing disposal of loan applications are concerned, but considers that the submission of monthly statements of advances and recoveries should not be discontinued in view of the fact that there is considerable delay in several districts in enforcing recoveries.

The Board's view, may, it is submitted, be concurred in with the remark that monthly returns of advances and recoveries may be replaced by quarterly statements as soon as the Board thinks less than a close supervision will be sufficient.

the Conference with Sir H. Buck, it was pointed out that this point had been overlooked by the Board, and H. MS. directed that the Board's attention should be drawn to the omission. Submitted that the Board may now be directed to report on the subject.

* Board's Proceedings No. 382, dated 26th November 1895 in Vol. put up.

× It lies over for months.

* Their letter printed in G. O. 658, dated 20th July 1893.

Para 19 (3).

The Board proposes to direct the discontinuance of the quarterly statements of irrecoverable arrears under the Loans Acts, which are now submitted by Collectors, on the grounds that sanction for writing off the accounts is separately asked for in each case as it arises, and that the subject is fully dealt with in the annual report. The proposal may, it is thought, be approved.

Para 20. Budget.

The Board suggests that the details under "Contingencies" prescribed in G. O. Financial No. 602 dated 20th August 1895 may be dispensrd with. The point is one for consideration in the Financial Department. It may, however, be mentioned here that the instructions on the subject of furnishing the details in question were deliberately issued by Government as otherwise there would be no means of checking the expenditure under that head.

Para 21. Reports regarding number of Revenue Inspectors trained.------- The Collector of Tinnevelly suggests the discontinuance of these reports, but the Board of Revenue has vetoed the proposal on the ground that a paragraph has to be devoted to the subject in the Agricultural Administration Report.

69

Agree

Officers will only keep this Comment copy properly, they will not have any trouble

This of course true that the orders "entail considerable labour".

Yes, but they cannot be dispensed with yet

70

Right

The Board's proposal to authorize Collectors to make necessary corrections in district registers & accounts seems to me of doubtful expediency. Much more care is taken to ensure accuracy when an application has to be made to the Board for the alteration, and fraudulent alterations which might slip through if the Coll. gave the sanction are almost certainly excluded.

Agree

APPENDICES.

Delegation of Powers.

A. The Board's proposal to delegate to Collectors the power to assign Government tanks in ruined condition for private repair at special rates of assessment or on cowle principles may be approved. The rules are contained in the Standing Orders.

The Board of Revenue recommends that the power at presnt vested in it in the matter of the adjustment of costs of works (Minor Irrigation) completed but not paid for in one year, from the allotment for the succeeding years, may be delegated to Collectors. As works completed must any how be paid for, there seems to be no objection to delegating the power to Collectors as proposed, provided that the actual cost of each work concerned does not exceed the sanctioned estimate or, where it does, is within the Collector's power of sanction.

Item (3). Under rule 16 of the Special Well rules which were publish-ed with the sanction* of the Government of India, one year's time is ordinanily allowed for the completion of the wells for which State loans have been granted, and in cases of loans exceeding Rs. 500, the Collect-

* Appendix to Board's Standing order No. 112 pages 181 & 182.

* India Act XIX of 1883, sect. 10.

-or is empowered to extend the period to two years.

The Board now proposes to delegate to the Divisional officers the power vested in the Collectors under the above rule. The necessity for making several amendments in the Special Well rules with a view to granting to Divisional officers the powers vested in Collectors, was brought to the notice of Government in 1891 by Mr. Le Fanu (then Collector of North Arcot) and as the question of amending the rules was then under consideration, the Government observed that the modifications then suggested, would be borne in mind in drafting the revised rules This has since been done and the revised rules have been sent up to the Government of India for sanction. This Government has no power to alter the existing rules, without the sanction of the Government of India,* and pending receipt of a reply from that Government, it seems unnecessary to make a further reference on the single amendment now suggested by the Board, especially as it will not be needed if the revised rules be sanctioned.

Item (4).

The Board recommends that the power to write off irrecoverable arrears of loans, which is now vested in Government may be delegated to

G. O. 1100 dated 18th November 1891.

G. O. 301 dated 25th May 1895 and letter to India No. 301 A, dt 25th May 1895.

* Sec. 10 Act XIX of 1892.

Can't we send India a reminder about this?

that authority. If this recommendation be accepted, the sanction of the Government of India would seem to be necessary, as article 134 (a) of the Civil Account Code, which empowers local Governments to write off irrecoverable advances, does not provide for the delegation of such power to a subordinate authority.

B. Item (1). Under para 5 of Standing Order No. I, the sanction of the Board of Revenue is necessary for any alterations which the Collectors may deem fit to make in the rates of paimash or settlement assessments. The Collector of Ganjam proposes that the Board's sanction may be dispensed with, but the proposal does not meet with the Board's approval.

Submitted that the Government may concur.

G. O. 1007 dated 26th Octr. 1891.

Item (2). To rule 16 of the Special Well rules, the following addition was made in 1891, with the sanction of the Government of India.

"Where the failure (of the well) is from causes beyond the applicant's control, the amount (of the loan) may, with the previous sanction of the Board of Revenue, be recovered from the applicant, or his sureties in such instalments, as the Collector thinks fit".

* * * *

The Collectors of Bellary, Cuddapah and South Arcot propose that the powers conferred on the Collectors by the above rule may be exercised by Collectors without any reference to the Board of Revenue. The Board does not approve of this proposal and it may be noted that in the revised rules which have been submitted to the Government of India for approval, the Board's previous sanction in such cases has been deemed necessary.

Item (3).

The Collector of Chingleput proposes that the power of converting State loans from the ordinary rules to the Special Well Rules, which is now vested in the Board of Revenue may be delegated to Collectors. This is not approved by the Board and it will be seen that in the revised rules sent up to the Government of India, the distinction between Special Well rules and ordinary rules is not maintained -

Item (4).

The Collectors of Kurnool and Tinnevelly suggested the delegation to the Divisional Officer or the Executive Engineer in Charge of an irrigation work, of the power now vested in Collectors in the matter of sanctioning applications for

Rule X of the Rules in page 28 of G. O. 301 dated 25th May 1895.

The proposed alteration may as the Bd suggests be negatived.

ACS JS BR

JS VC

ACS. Recommend be allowed

BR JS

the erection of mechanical contrivances, such as piccottahs, &c., on the banks of such irrigation works. The Board of Revenue has not accepted the recommendation. It is submitted the Board is right.

ACS. JS BR

The Bd. does not approve the proposal to
(a) effect petty transfers of sums from one sanctioned work to another.
(b) to sanction conversion of land from dry to wet & vice versâ.
The Bd's view may be accepted.

ACS 25.8.96

Ees JS 1/10/96

BR 2/10/96

BR 24/8/96

CR. 22 Aug 96.

KD 24/8/96

Secy Ed 22/8.

U.S. 75

Is there any reason why the half-yearly statement of wages (para 10 of note) should not be made Annual?

No comments are made in the note on the first item in appendix A re S.O. no 2 para 3. — or on the last two items in appendix B re S.O. no 187 para 7.

Why is this?

AA 24-8-86

H.C.

Send a reminder to this Ref. to answer this Ref. above.

AA 4.9.86

(*) This is not my subject.
KD
11/9

I was not aware that the last item in Appendix B — conversion of dry land to wet and vice versâ — was my subject till the Registrar's note attached. I deem to sanction conversions Mr. power is an important one & should remain with the collr as decided by the Board. The Secretary has already recorded an opinion to this effect at the end of the note for orders. KD 11/9

Note for the Secretary.

The half-yearly statement of wages was prescribed by the Government of India in its letter read in G.O. No. 794 d. 30-7-73, and it was to form part of the fortnightly Prices statements for the second half of June and December in each year. The statements thus combined were submitted by the Board up to the half year ending 31st December 1886. In the statement for the half year ending 30th June 1887 it was first stated that the statement of wages would be submitted separately as the returns from some of the Collectors had not been received at the time. Since then, the wages statements have been submitted separately with a remark in some of the earlier statements of prices, to the effect that the

the wages statement would follow or would be submitted on receipt of reports from Collectors.

If the wages statements are to be made annual instead of half-yearly, the sanction of the Government of India will have to be obtained. Before, however, going up to India, it would perhaps be well to ask the Board for its opinion on the point.

(P.
3 Sep 96

78

79

Appendix B.

Item 5. Power to effect petty transfers of sums from one sanctioned work to another.

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Under para 7 of S.O.No. 187, Collectors have the power to assign funds for works in the sanctioned lists and to transfer any grants sanctioned by them from any work included in a sanctioned list to any other such work, the object of such a provision being explained to be to leave the detailed appropriation of funds to Collectors, subject only to the condition that the proposed expenditure has been included in a sanctioned list of works.'

2. The Collectors of Cuddapah and Tinnevelly propose that the power of sanctioning petty transfers of sums from one sanctioned work to another, be delegated to Divisional Officers. But the Board of Revenue does not approve of this suggestion, and it is submitted the Board's view may be upheld.

11.9.96

C. 576
8/10/26

C. 80

Public Dept.

Curtailment of reports & returns

Note

The Public Dept is concerned with paras 6 & 14 of the Board's Resolution.

Para 6 - Provided that the necessary information is supplied in time for the compilation of the Administration Report - and it is the Bd which furnishes Public with the requisite information - there is no objection to the proposals in para 6. With ref. to section (6) of para 6 it is observed that information regarding transactions under the Loans Act for the fasli year is given in chap. II of the Admn. Report; there is no necessity to repeat similar information for the official year. The Board's Report may be discontinued as unnecessary

In regard to doing away with the paragraph about the Irrigation Cess

I fund it is submitted that the Acct Genl should be referred to before finally deciding on the matter. The details furnished by the Bd are not it is true made use of by the Public Dept which in compiling Chapter V of the Admve Report confines itself entirely to the report from the Acct Genl. Further it is understood that at the Acct Genl's office, when submitting the details of the Irrigation Cess Fund furnished for chapter V of the Admve Report, do not take the figures from the Board's proceedings (which are received late every year) but from separate returns. As however "Chapter V of the Rev & Finance" given in the Bd's Admve Report is communicated to the Acct Genl as well as to Public, it would perhaps be safer to consult the Acct Genl officially before deciding on its discontinuance.

ACG

Para 14 - As to the suggestion to dispense with the paras regarding health of cattle and manufactures

there is nothing to remark in addition to the Rev. Under Secy's note. The proposal involves extra work for the officer who compiles the Admve Report. for instead of having a cut and dried statement supplied by the Board ready at hand as at present he will have to compile it from the information separately given in the D. R. and Agrl. Admve Report. But this it is understood will be a very easy task and will not take more than a few hours to do.

ACG

CW. 22.9.96

FJB. 22.9.96. 23.9.96

Financial Dept.

Para 20 of the Board's Proceedings

The practice under which Mcrs are compelled to exhibit full details of contingent expenditure in their budget estimates affords Govt. a salutary check on such expenditure. The results of the system introduced in last year are summarized in para 1 of G.O. No 309 Fin: D 2nd May 1896 (flagged J). It will be seen from that order that the whole system

not more than half an hour I think so ☆

If contingent expendre is under revision and the Board's proposal to omit details cannot, if is submitted, be approved

C.S.
24.9.96

A.L.
25.9.96

83

84

Plan of Circular

CURRENT NUMBER 3933 of '96

(FROM ORDERS)

Re: the curtailment of reports and returns &c., dealt with by the Settlement Dept. of the Board's office.

SECRETARY

G. Circ. 8th Oct. 1896, No. 516.

Issue 9/10/96

Print 8/10

48

310

Revenue dept:

90. No. 49 Rev. 27-22-1.94

C.No. 3925

ORDER of 8th Oct. 1896, No. 516

With the procs. read above the Board submits for the consideration of Govt. a number of proposals on the subject of the curtailment of reports and returns and of the delegation of powers to subordinate officers. Orders will now be passed upon the Board's recommendations paragraph by paragraph.

2. Paras 3, 4 Settlement. The Govt. approves the proposal to discontinue the submission of

(1) the quarterly reports on the work done and the expenditure incurred by the Settlement dept and

(2) the annual statements showing the financial results of ~~the statement~~ Settlement in all the settled districts.

It is observed that the most valuable portion of the latter return, namely the comparison between ~~condition~~ and market prices, is given in the jamabandi statement No. 5

~~Para 4~~ It is ~~out~~ within the discretion of the Board to instruct Dy. Commissioners to submit ~~a~~ statements showing the charge on excess in inams direct to Collectors.

3 Para 5.— Irrigation The Govt. notes that

that the Board has still under consideration the question of simplifying the irrigation accounts. Quarterly progress reports of the expenditure incurred on minor irrigation works may be submitted by Collectors to the Board in lieu of the present monthly returns except for the months of Jany., Feb. and March and the annual reports on the operation of the Voluntary Irrigation cess fund which are now submitted by Collrs. to the Board may be dispensed with as recommended. But, as the Board remarks, care should be taken that the statement now accompanying the report ~~should~~ contain full explanations of the variations. As regards the Board's own report on the same subject, the Govt. accepts the proposal to omit appendices A, B & C subject to the condition that the details of expenditure for each district, which are now embodied in the appendix B, ~~should~~ are in future be shewn in the body of the report. ~~itself~~ — Land Record

4. Para 6. The Govt. approves the exclusion from Collectors' administration reports of information contained in the statement appended thereto, and (2) the omission of the portions relating to cultivation, special products, out-turn of crops, prices, wages, advances under the Loans Act and the irrigation cess fund.

With regard to the ~~loan~~ claim, ~~under~~ Advances under the Loans Act, the Govt. observes that the ~~information~~ particulars now supplied by the Board under this heading relates

relates to transactions during the official year, while separate information regarding the transactions for the fasli year is supplied for the purpose of incorporation in Chap. II of the Presy. Administration report. ~~Particulars of the latter description are~~ This information is in the opinion of Govt. sufficient and the Board may omit from its own report ~~information~~ particulars regarding the transactions during the official year.

7. Paras 7 & 8. — Jamabandi Report. The Govt. agrees with the Board in considering that the amalgamation of the Jamabandi and Administration reports is impracticable and that it is ~~not~~ desirable to omit from the former report information regarding the season, rainfall and the out-turn of crops.

8. Para 9. — Village accounts. It is of great importance that the village and taluk accounts should be accurately prepared and, as the Board points out, detailed reviews ~~of~~ tend to secure this object and cannot therefore be dispensed with for the present.

9. Para 10. — Statistical Returns. Statistical returns G may be dispensed with as recommended and so much of return H as corresponds to the half yearly return of wages is unnecessary, but the columns shewing the rates of hire of live and dead stock ~~should~~ are occasionally required for statistical purposes and information on this point should continue to be submitted.

10. Paras 11 & 12. — Mills and Factories. The Govt. agrees with the Board in considering that no alteration is required in regard to the returns relating to paper and woollen mills

cotton

cotton and jute mills and cinchona cultivation. — Sale of waste Lands

11. Para 13 The question whether it is necessary to retain the return of sales of unassessed waste lands sold will be separately considered in connection with the communication recently received from the Govt. of India regarding the advisability of disallowing redemption of revenue.

— Board's administration Report.

12. Para 14 The omission from the Board's administration report of the para re: health of cattle and that relating to manufactures is approved and the A.G. will be requested to report whether there is any objection to dispensing with Chap V (Irrigation Cess Fund) The information contained in that chapter is not utilized in the Public dept. and it is believed that the A.G. gathers from other sources the details regarding the Irrigation Cess Fund which he furnishes for incorporation in Chap V of the Pres'y. Administration Report.

— Lease Report

13. Paras 15 & 16 The Govt. considers that it is desirable for the sake of convenience to retain the rainfall and water supply portions of the Board's monthly season report.

— Agriculture & Economic Condition.

14. Paras 17 & 18 The Board's attention will be invited to para 14(iii) of G.O. No.487 d/ 22-9-96, which calls for the Board's separate report in regard to the form of the Administration report of the agri: dept., and to para 16 of the same order which sanctions the discontinuation of the annual returns regarding the economic condition of the districts.

Office

S.E. para number to be from Go. on Land Records & Sir E. Buck's Conference.

— Loans.

15. Para 19. The separate detailed report at present submitted by the Board on the subject of loans may be dispensed with, the statement accompanying it being sufficient together with a few remarks in the Board's Jamabandi report. The monthly statements in regard to the disposal of applications under the Loans Act may be converted into quarterly returns, as recommended, and the same change may be made in the case of the similar returns of advances and recoveries as soon as the Board considers that the close supervision at present exercised can safely be dispensed with. The quarterly returns of irrecoverable arrears under these Acts may at once be discontinued.

— Budget.

Para 20 The instructions contained in the Govt. G.O.No.602 Financial d/ 20-8-95 were issued for the purpose of rendering a salutary check on contingent expenditure possible and the Govt. cannot modify the orders now in force.

— Training of Rev. Inspectors.

16. Para 21 The submission of reports re: the number of revenue inspectors annually trained cannot be discontinued.

17. Para 22 The proposals referred to in this para have been separately disposed of in G. O. No.287 L.R., d/ 8-5-96

Appendix A The Govt. considers it inadvisable to authorize Collectors to make corrections in registers and accounts. It is important that these registers should be correctly kept and greater care is taken to secure accuracy in

cases where it is necessary to submit a formal application to the Board. There is no objection to the delegation to Collectors of power to assign Govt. tanks in ruined condition for private repairs at special rates and this proposal meets with the approval of Govt., as also that to confer on Collrs. the power of adjusting costs of minor irrigation works completed but not paid for in one year from the allotment for the succeeding year, provided that the actual cost of each work concerned does not exceed the sanctioned estimate by an amount which the Collr. is not competent to sanction.

With regard to the proposed delegation to divisional officers of the power of granting extensions of time for the completion of works for which State loans have been granted, it is observed that this delegation will be unnecessary in the event of sanction being received to the revised rules, contained in G.O. No.501, Rev. d/ 28-5-95, which are still under the consideration of the G. of I.

The delegation of the power to write off irrecoverable arrears of loans requires the sanction of the G. of I. as art: 134 of the C.A.C. does not authorize local Govts. to delegate ~~that~~ such power. The Govt. does not however consider it advisable to apply for the requisite sanction.

Appendix B The Govt. agrees with the Board in considering that the proposals

mentioned in this appendix should not be accepted.

fro. Dy 10-Eb 8/10/96.

Board
16 Dr.
25 Revenue
6 Accts Genl
5 Financial Dept
5 Public Dept

Secs. 5-11-96.

...y sent to Press.

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