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Revenue (1899) Department.

PRESS SERIES.

G.O., No. 642

Dated 22nd September

[Despatch Abstract.]

Reviewing the demand, collection and balance statements of land revenue & cesses for July 1899.

BACK PAPERS.

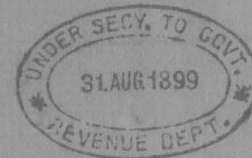
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Revenue (1899) Department.

CURRENT No. 5595



Order (Rev) no. 642 dated 22nd September 1899

From The Board of Revenue
Land Revenue
Madras.

Recorded

No. 202 Press

Dated 29th August 1899

Received

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Enclosures

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SUBJECT.

Reviewing the demand,
Collection and balance
statements of land revenue
and cesses for July 1899

The Board of Rev Land Rev.
no. 2-10-89

8-9-99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Printed August th.

Proceedings, No. 202, 29th August 1899.

AUGUST.

Reviewing the demand, collection and balance statements of land revenue and cesses for July 1899.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

The Hon'ble Mr. F. A. NICHOLSON, I.C.S.

READ—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for July 1899.

RESOLUTION—No. 202, dated 29th August 1899.

Districts.	Increase.		Decrease.	
	RS.	RS.	RS.	RS.
Ganjám	5,317	..	..	..
Vizagapatam	1,323	..	..	..
Nellore	12,088	..	..	..
Cuddapah	..	..	381	..
Anantapur	1,344	..	..	..
Kurnool	2,059	..	..	..
North Arcot	23,613	..	..	..
South Arcot	14,880	..	..	..
Tanjore	318	..	..	..
Trichinopoly	1,585	..	..	..
Madura	1,506	..	..	..
Tinnevelly	325	..	..	..
Salem	816	..	..	..
South Canara	86	..	..	..
Malabar	9,258	..	..	..
Total	74,518	..	381	..
Net increase	74,137	..	..	..

proprietary estates, and the rectification of errors. The increase in Vizagapatam is due to the charge of full assessment for 1308 on certain service inams which were resumed under the Board's orders. In South Canara, the difference is ascribed entirely to correction of errors. The increase of Rs. 9,258 appearing against Malabar is made up of the following two items:—(a) Rs. 3,787 being the amount of pesheush with cesses due on Sultan Ali Rajah's estate for fasli 1308; and (b) Rs. 5,471 representing the increase made to the demand in consequence of the reconciliation effected between

the arrear demand at the commencement of fasli 1309 amounted to Rs. 15,43,051, or Rs. 74,137 more than the closing balance of fasli 1308 under arrear and current, as shown in the statements for the previous month. The variations which are noted in the margin are ascribed in all the districts except Vizagapatam, Cuddapah, South Canara and Malabar to the adoption of revised figures with reference to the jamabandi of fasli 1308. In Ganjám and Madura an additional reason for the increase is stated to be respectively the adoption of a revised demand under land-cess for the past three faslis in certain

the village and the taluk accounts in the Wynaad taluk. No reason has been assigned for the decrease of Rs. 381 in Cuddapah; the Collector will be requested to supply the omission.

2. *Arrears*.—Out of the arrear demand of Rs. 15,43,051 mentioned above, Rs. 5,75,017 or 37·3 per cent. were collected, and Rs. 317 were written off the accounts, while Rs. 1,03,943 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 8,63,774.

3. The subjoined statement exhibits the recoverable balance in each district, together with the steps taken for its recovery or the reasons that preclude the taking of such steps:—

STATEMENT II.—Particulars of recoverable balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits, or other heads of accounts, &c., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embrozzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cuddapah	1,461	5,119	8,503	..	455	3,716	2,57,071	112	2,75,985
Anantapur	1,039	875	1,887	..	..	507	77,373	..	82,136
Vizagapatam	1,420	441	154	4	..	35,962	11,459	31,335	80,775
North Arcot	20,550	464	32	10	..	11	20,442	1,503	77,213
Madura	3,879	1,812	595	1,527	..	230	65,684	..	71,647
Tanjore	3,562	16,610	206	68	5,455	453	16,429	14,272	53,478
Tinnevelly	1,861	..	544	4	2,134	1,046	23,564	8,511	40,711
Bellary	866	305	678	..	..	280	27,652	1,180	32,965
South Arcot	2,548	759	329	..	..	864	10,393	10,359	25,601
Nellore	5,513	384	191	..	..	2,381	16,233	627	25,467
Trichinopoly	2,436	2,004	607	7,964	..	695	19,161	158	24,645
Chingleput	331	1,337	..	..	..	140	3,848	..	14,227
Nilgiris	2,408	..	133	..	661	411	9,490	983	13,292
Ganjám	502	501	98	840	..	2,373	6,407	..	10,577
Malabar	343	..	90	..	..	2,502	5,318	1,205	10,306
Kurnool	189	432	10	6,094	..	249	7,911	1,078	9,949
Salem	796	50	50	6	..	96	855	..	7,901
South Canara	152	46	694	..	..	205	2,859	393	3,665
Kistna	323	..	..	..	100	..	411	808	2,282
Coimbatore	..	..	..	..	..	..	..	671	771
Madras	..	..	..	..	..	..	71	..	115
Godavari	..	..	..	..	..	..	..	70	70
Total	50,226	31,169	15,099	50,462	8,805	52,121	5,82,631	73,265	8,63,773

* Includes Rs. 4 relating to interest included in the particulars given in enclosure B to the Collector's statement.

4. Of the arrears outstanding at the end of the month, Rs. 96,494 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amount shown as adjustable (column 3) is large in *Tanjore* and should be reduced at an early date.

5. No immediate steps can be taken for the recovery of Rs. 59,267 as (a) the arrear is due from estates which are either under the management of the Government or the Court of Wards or belong to minors (column 5), or (b) its collection has been postponed (column 6).

The postponement of collections has been ordered in the marginally-noted districts for the reasons specified below :—

The whole of the arrears shown against *Tinnevelly* represents second-crop assessment imposed on certain lands in the Kunnakkudi mitta, the collection of which was held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary Sub-Court, *Tinnevelly*, in a suit brought in respect of the charge; Government, the Collector has addressed

the appeal having been decided against the Board regarding the advisability of preferring a second appeal against the decision; orders will be passed shortly on this reference. The amount shown against *Bellary* consists of dry assessment relating to faslis 1307 and 1308 in certain villages in the Hospet taluk, the collection of which was postponed pending the receipt of the orders of Government on Board's Proceedings, No. 209 (Settlement), dated 11th July 1899. Rupees 661 relating to *Ganjām* represent assessments due on certain dry and rain-fed paddy lands in the Berhampur taluk, and the collection of the amount was deferred with reference to Board's Proceedings, No. 199 (Settlement), dated 3rd July 1899. The orders of Government on the last two items have since been received and communicated to the Collectors of *Bellary* and *Ganjām* with Board's Proceedings, Mis. No. 3997, Settlement, dated 12th August 1899, and Mis. No. 3998 (Settlement), dated 12th August 1899, respectively. The reasons for suspending the recovery of Rs. 455 appearing against *Anantapur* have not been specified; the Collector is requested to supply the omission. The sum of Rs. 100 shown against *Coimbatore* represents prohibitory charge imposed on a village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court.

6. The bulk of the amount shown as "under enquiry or correspondence" (column 7) occurs in *Vizagapatam*. The whole of the arrear (Rs. 35,962) in this district represents land-cess charged retrospectively for a number of years on certain religious service inams situated in the Vizianagram zamindari which was erroneously left undemanded in those years; on an objection raised by the Collector and Guardian as to the legality of the charge, the Collector submitted the matter for the Board's orders which have since been issued in Board's Proceedings, Mis. No. 2716, dated 24th August 1899.

7. The arrears for which processes have been issued (column 8) amounted to

	RS.
* Arrears for which demand notice No. 1 was issued ...	2,20,665
Arrears for which moveable property was distrained or notified for sale ...	68,814
Arrears for which demand notice No. 4 was issued ...	78,575
Arrears for which land was attached or notified for sale ...	2,14,577
Total ...	5,82,631

* Rs. 5,82,631. Of this amount, nearly one-half relates to *Cuddapah* in which, it is observed, that so much as Rupees 1,63,861 is covered by mere demand notices, though the last kist for fasli 1308 fell due in this district so far back as March last; the Collector will be requested to report how far these arrears relate to tracts in which the season is *now* unfavourable and whether it is possible materially to expedite the collection of the balance without causing hardship to the defaulting ryots.

8. Under "Other items" (column 9) the arrears shown against *Vizagapatam*, *Tanjore* and *South Arcot* call for remarks. The Collector of *Vizagapatam* reports that of the amount shown against his district, Rs. 20,900 represent assessments on wet waste and shavi and that the balance, Rs. 10,435, is under enquiry and likely to be expunged from the accounts as the excess of the provisional over the settled demand. The balance in *Tanjore* is made up chiefly of the following items :—(a) Rs. 7,542, the balance of purchase money due on account of land sales and to be

collected in thirty days' time and (b) Rs. 5,700 representing arrears of fish-rent due from certain lessees against whom a suit has been filed for their recovery. The whole of the arrear in *South Arcot* is covered by sales of land which apparently await confirmation.

9. In round numbers the recoverable balance for the Presidency at the end of the

Arrears relating to fasli 1307.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	RS.	RS.	RS.
Ganjām ..	1,611	1,626	— 15
Vizagapatam ..	1,474	1,451	23
Nellore ..	1,337	537	800
Cuddapah ..	54,523	48,046	6,477
Anantapur ..	5,632	4,379	1,253
Bellary ..	1,872	1,237	635
Kurnool ..	639	520	119
Madras ..	22	19	3
Chingleput ..	116	69	47
North Arcot ..	907	481	426
South Arcot ..	1,092	473	619
Tanjore ..	857	770	87
Trichinopoly ..	354	152	202
Madura ..	1,837	1,493	344
Tinnevelly ..	2,213	2,291	— 78
Coimbatore ..	827	480	347
South Canara ..	47	40	7
Malabar ..	872	1,190	— 318
Total ..	76,232	65,254	10,978

month was Rs. 8,64,000 out of an arrear demand of Rs. 15,43,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 12,35,000 and Rs. 19,44,000. The collections in the month aggregated Rs. 5,75,000 as against Rs. 6,01,000 in July 1898.

10. *Old Arrears.*—The marginal statement exhibits the arrears of fasli 1307 outstanding at the beginning and end of July 1899. In *Ganjām*, *Tinnevelly* and *Malabar* the arrears show an increase as compared with the amounts outstanding at the beginning of the month, and this is not explained by the Collectors concerned. The omission should be supplied. Presumably the differences in the first two districts were due to rectification of errors detected at the recent jamabandi. As regards the amount outstanding against *Nellore*, no information is available as to the steps taken for its recovery for want of the talukwar statement of old arrears prescribed in

paragraph 6 of Board's Proceedings, No. 501, dated 31st August 1893; the Collector is requested to see that the statement is invariably submitted in future until the arrear disappears from the accounts.

Arrears relating to fasli 1306 and previous years are found in the eleven districts shown in the subjoined statement :—

Arrears relating to fasli 1306 and previous years.

Faslis.	Ganjām.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Chingleput.	North Arcot.	Tanjore.	Tinnevelly.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
84 to 1299 ..	..	22,955	..	..	..	..	..	..	..	..	..	22,955
1300 ..	..	1,448	..	..	..	..	..	..	..	..	..	1,448
1301 ..	..	1,447	..	..	..	..	..	..	..	..	..	1,447
1302 ..	..	1,448	..	..	..	..	..	..	..	..	..	1,448
1303 ..	..	1,446	..	..	..	..	..	..	..	..	..	1,446
1304 ..	..	1,448	..	..	..	..	..	..	..	..	..	1,448
1305 ..	..	1,447	..	..	..	..	..	..	..	..	..	1,447
1306 ..	..	1,449	45,199	934	339	216	50	99	157	1,427	..	49,903
Total ..	33	33,088	45,199	934	339	216	99	99	157	4,188	77	84,429
Arrears at the beginning of the month ..	42	33,093	52,542	1,148	418	335	99	99	170	4,203	408	92,567
Difference ..	9	5	7,343	214	79	119	..	..	13	15	331	8,128

Of the amount shown against *Ganjām*, Rs. 8 are classed as irrecoverable and Rs. 25 are stated to be under "enquiry or correspondence." The bulk of the arrear in *Vizagapatam* represents land-cess payable for past faslis on certain religious service inams in the Vizianagram zamindari and the amount continues undiminished for the reason stated in paragraph 6 *supra*. In *Cuddapah*, Rs. 43,470 are still covered by processes, Rs. 1,024 are shown as under "enquiry" and the recovery of the balance, Rs. 705, is considered doubtful; if the

Items.	Anantapur.	Bellary.	Kurnool.
Since collected	Rs. 6	Rs. ..	Rs. ..
Adjustable from excess collections, deposits, &c.	296	2	..
Considered irrecoverable or of doubtful recovery	247	249	..
Arrears under enquiry or correspondence	39	41	..
Covered by processes	344	24	90
Covered by sales of land awaiting confirmation	..	23	..
Other items	..	..	* 126
Total	932	339	216

* Details have not been furnished separately for this item; this omission should be supplied in future.

arrears are recoverable without causing hardship, the Collector should take immediate measures to clear off the large amount under "processes". Information as to the details of the processes issued should be furnished in the talukwar statements of old balances. The steps taken for the realization of the arrears in *Anantapur*, *Bellary* and *Kurnool* are shown in the margin. It is observed that the particulars furnished by the Collector of *Anantapur* cover only a sum of Rs. 932, while the total outstanding arrear is Rs. 934; he will be separately addressed on the point. The amount shown against *Clinglepūt* is practically irrecoverable, while Rs. 99 appearing under *North Arcot* are reported to be "covered by processes." The whole of the arrear appearing against *Tanjore* represents amounts embezzled by certain village officers; the Collector proposes to file a suit against them for their recovery and states that he has referred the matter to the Government Pleader for opinion. It is not clear why the village officers concerned, if alive, should not be proceeded against under Regulation IX of 1822 or be prosecuted criminally. The Collector is requested to report on the point. The recovery of Rs. 4,188 shown under *Tinnevely* has been postponed pending decision of the question of preferring a second appeal against the judgment of the District Court referred to in paragraph 5 *supra*. The amount appearing against *Malabar* relates to the Wynaad taluk, of which Rs. 25 are covered by sales of land awaiting confirmation and Rs. 42 are under processes; particulars have not been furnished for the balance of Rs. 10 shown under "other items." The Collector is requested to supply the omission.

The Collectors concerned are requested to see that these old arrears as well as those relating to fasli 1307 are materially reduced before the commencement of the current year's kists. If this is not feasible in the case of *Cuddapah*, the Collector should at an early date submit a special report explaining the reason why and, if necessary, discussing the expediency of writing off the whole or a portion of the outstanding arrears; a detailed enquiry, ryot by ryot, should at once be made by the Divisional-officers, and their recommendations submitted to the Collector for the preparation of the report to the Board.

11. *Current*.—The total current demand for July amounted to Rs. 84,519, of which Rs. 74,516 were collected before the close of the month, leaving a balance of Rs. 10,003.

(True Copies and Extract.)

Lonel Davidson
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in MS.
all Collectors (Divisional Officers and Tahsildars),

APPENDIX A.

Districts.	Balance at the end of July 1899.	Irrecoverable arrears as per quarterly statements less subsequent collections, if any.				Total.	Recoverable balance.
		Arrears of land revenue and cesses sanctioned up to the quarter ending 31st March 1899, and not yet written off.	Arrears of land revenue and cesses recommended for the quarter ending 30th June 1899.	Local Funds other than cesses recommended for the quarter ending 30th June 1899.			
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjām	10,682	..	30	75	105	10,577	
Vizagapatam	81,162	865	22	..	387	80,775	
Gōdāvari	496	..	426	..	426	70	
Kistna	4,183	..	1,901	..	1,901	2,282	
Nellore	26,060	141	452	..	593	25,467	
Cuddapah	2,76,294	..	309	..	309	2,75,985	
Anantapur	83,088	..	952	..	952	82,136	
Bellary	33,757	65	727	..	792	32,965	
Kurnool	10,771	..	822	..	822	9,949	
Madras	118	..	3	..	3	115	
Chingleput	14,476	..	249	..	249	14,227	
North Arcot	77,503	..	294	..	294	77,209	
South Arcot	26,465	..	864	..	864	25,601	
Tanjore	53,552	..	74	..	74	53,478	
Trichinopoly	24,831	..	186	..	186	24,645	
Madura	72,356	..	709	..	709	71,647	
Tinnevely	40,804	..	93	..	93	40,711	
Coimbatore	987	..	215	..	215	771	
Nilgiris	13,530	..	238	..	238	13,292	
Salem	7,905	..	5	..	5	7,901	
South Canara	3,672	..	7	..	7	3,665	
Malabar	1,05,024	..	1,760	..	1,760	1,03,264	
Total	9,67,717	571	10,339	75	10,985	9,56,732	
Deduct arrears on Ali Raja's estate in Malabar							92,958
Net balance							8,63,774

Exd. A. F. Eccleston.

Statement of Demand, Collection and Balance of *Land* Revenue of the Madras Presidency up to the *31st* of *July* 189*9*

Statement of Demand, Collection and Balance of <i>And</i> Revenue of the Madras Presidency up to the 31st Dec 1901																
Districts.	Arrears at the beginning of the <i>Year</i>	DEMAND.				COLLECTIONS.							Arrears remitted.	BALANCE.		
		Current.			Total Arrears and Current.	Arrears.			Current.			Total Arrears and Current.		Arrears.	Current	Total.
		Up to last Month.	In this Month.	Total.		Up to last Month.	In this Month.	Total.	Up to last Month.	In this Month.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam ..	17,353	230	230	17,583	6,671	6,671	230	230	6,901	10,682	10,682	81,162	81,162			
Vizagapatam ..	95,790	386	386	96,176	14,628	14,628	386	386	15,014	3,640	3,640	4,183	4,183			
Godavari ..	743	5,413	5,413	6,156	247	247	2269	2269	2,516	2	2	2,606	2,606			
Kistna ..	7,058	3,996	3,996	11,054	2,656	2,656	3,994	3,994	6,650	219	219	2,606	2,606			
Nellore ..	60,425	224	224	60,649	34,365	34,365	224	224	34,589	2,762	2,762	119	2,762			
Cuddapah ..	375,091	1,112	1,112	376,203	98,797	98,797	993	993	99,790	83,088	83,088	33,757	33,757			
Anantapur ..	1,49,244	107	107	1,49,351	66,156	66,156	107	107	66,263	33,757	33,757	157	33,757			
Bellary ..	45,654	672	672	46,326	11,897	11,897	515	515	12,412	10,771	10,771	118	10,771			
Kurnool ..	25,138	64	64	25,202	14,367	14,367	64	64	14,431	1217	1217	1335	1335			
Madras ..	246	13,613	13,613	13,859	128	128	12,396	12,396	12,524	14,476	14,476	14,476	14,476			
Chingleput ..	30,136	896	896	31,032	15,660	15,660	896	896	16,556	77,503	77,503	42	77,503			
North Arcot ..	1,24,662	345	345	125,007	47,061	47,061	345	345	47,406	26,465	26,465	42	26,465			
South Arcot ..	79,243	778	778	80,021	52,778	52,778	736	736	53,514	53,552	53,552	24,831	53,552			
Tanjore ..	93,419	2,335	2,335	95,754	39,867	39,867	1,135	1,135	29,989	24,831	24,831	72,356	72,356			
Trichinopoly ..	53,685	1,135	1,135	54,820	28,854	28,854	4,176	4,176	82,080	40,804	40,804	4,660	40,804			
Madura ..	150,260	4,899	4,899	155,159	77,904	77,904	37,682	37,682	82,601	987	987	1077	987			
Tinnevely ..	85,723	41,742	41,742	1,27,465	44,919	44,919	1,712	1,712	2,494	13,530	13,530	449	13,530			
Coimbatore ..	1,769	1,802	1,802	3,571	782	782	503	503	4239	7906	7906	3672	7906			
Nilgiris ..	17,266	952	952	18,218	3,736	3,736	1,367	1,367	9,178	3672	3672	105,024	3672			
Salem ..	15,717	1,367	1,367	17,084	7811	7811	1,595	1,595	5,537	105,024	105,024	105,024	105,024			
South Canara ..	7,614	1,595	1,595	9,209	3,942	3,942	856	856	2,647	9,67,717	9,67,717	10,003	9,67,717			
Malabar ..	106,815	856	856	107,671	1,791	1,791	74,516	74,516	6,49,533	317	317	9,67,717	9,67,717			
Total ..	15,43,051	84,519	84,519	16,27,570	5,75,017	5,75,017	74,516	74,516	6,49,533	317	317	9,67,717	9,67,717			

Lonel Davidson
Ag. Secretary.

C No. 5593

From the Board of Revenue Land Revenue
No 202

Dated 29th August 1899.

FOR ORDERS.

To Under Secy

The Board of Rev:
Submits for information its
review of the D.C.B. Statements
of Land Revenue and Cesses
for July 1899—the first month
of the current fasli.

2. In the returns
for June last the arrears,
of previous faslis, remaining
uncollected or not remitted were
shown to be Rs 2,62,004 and
the (then) current balance to
be Rs 12,06,910. At the com-
mencement of the current
fasli (1309) the arrears re-
maining uncollected should
have been Rs 14,68,914. It is
however reported that owing

CO. 542 A
16.8.99

1900
REVENUE DEPT.
5593

2
 Rectification, Rs 74,137 had
 be added ^{to} the figures men-
 tioned above, so that the cor-
 rect balance was Rs 15,43,061
 the arrears collected during
 the month amounted to Rs
 5,75,017 and those remitted to
 Rs 317, leaving a balance of
 Rs 9,67,717. ^{this latter sum} Of which Rs 8,63,774
 are considered to be recoverable.
~~arrangements~~ The corresponding
 figure at the beginning of
 fasli 1308 was Rs 12,34,936
 the only district in which the
 arrears are above a lakh of
 rupees is Cuddapah (Rs 2,75,985)
 and the Board has called
 upon the Collector to report
 how far they relate to tracts
 in which the season is now
 unfavourable and whether it
 would be possible to expedite
 collection without hardship to
 the people.

3. A draft G.O.
 recording the B.P. is submitted
 for approval.

MM
 8.9.99

Secy
 11/9/88

121
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FOR ORDERS.

Government (1899) of Madras. REVENUE.

Recd.

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1899.

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G.O., No. 642, 22nd September 1899.

SEPTEMBER.

Demand, Collection and Balance Statements of Land Revenue and
 Cesses.

Recording Board's Proceedings reviewing the — for July 1899.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 202, dated 29th August 1899.

The Hon'ble Mr. F. A. NICHOLSON, I.C.S.

Read—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for July 1899.

Resolution—No. 202, dated 29th August 1899.

Districts.	Increase. rs.	Decrease. rs.
Ganjám	5,317	..
Vizagapatam	1,323	..
Nellore	12,088	..
Cuddapah	..	381
Anantapur	1,344	..
Kurnool	2,059	..
North Arcot	23,613	..
South Arcot	14,880	..
Tanjore	818	..
Trichinopoly	1,585	..
Madura	1,506	..
Tinnevely	325	..
Salem	816	..
South Canara	86	..
Malabar	9,258	..
Total	74,518	381
Net increase	74,137	..

arrear demand at the commencement of fasli 1309 amounted to Rs. 15,43,051, or Rs. 74,137 more than the closing balance of fasli 1308 under arrear and current, as shown in the statements for the previous month. The variations which are noted in the margin are ascribed in all the districts except Vizagapatam, Cuddapah, South Canara and Malabar to the adoption of revised figures with reference to the jamabandi of fasli 1308. In Ganjám and Madura an additional reason for the increase is stated to be respectively the adoption of a revised demand under land cess for the past three faslis in certain proprietary estates, and the rectification of errors. The increase in Vizagapatam is due to the charge of full assessment for 1308 on certain service inams which were resumed under the Board's orders. In South Canara, the difference is ascribed entirely to correction of errors. The increase of Rs. 9,258 appearing against Malabar is made up of the following two items:—(a) Rs. 3,787 being the amount of pesheush with cesses due on Sultan Ali Rajah's estate for fasli 1308; and (b) Rs. 5,471 representing the increase made to the demand in consequence of the reconciliation effected between

the village and the taluk accounts in the Wynaad taluk. No reason has been assigned for the decrease of Rs. 381 in Cuddapah; the Collector will be requested to supply the omission.

2. *Arrears*.—Out of the arrear demand of Rs. 15,43,051 mentioned above, Rs. 5,75,017 or 37·3 per cent. were collected, and Rs. 317 were written off the accounts, while Rs. 1,03,943 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 8,63,774.

3. The subjoined statement exhibits the recoverable balance in each district, together with the steps taken for its recovery or the reasons that preclude the taking of such steps:—

STATEMENT II.—Particulars of recoverable balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits, or other heads of accounts, &c., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embezzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
Cuddapah	Rs. 1,464	Rs. 5,119	Rs. 8,503	Rs. ..	Rs. ..	Rs. 3,716	Rs. 2,57,071	Rs. 112	Rs. 2,75,985
Anantapur	1,039	875	1,887	..	455	507	77,373	..	82,186
Vizagapatam	1,420	441	154	4	..	35,962	11,459	31,335	80,775
North Arcot	20,550	464	298	33,945	..	11	20,442	1,503	77,213
Madura	3,879	1,812	32	10	..	230	65,684	..	71,647
Tanjore	3,562	16,640	595	1,527	..	453	16,429	14,272	53,478
Tinnevely	1,861	..	206	68	5,455	1,046	28,564	8,511	40,711
Bellary	866	305	544	4	2,134	280	27,652	1,180	32,965
South Arcot	2,548	759	678	..	..	864	10,393	10,359	25,601
Nellore	5,513	384	329	..	..	2,881	16,233	627	25,467
Trichinopoly	2,436	2,004	191	..	..	695	19,161	158	24,645
Chingleput	331	1,337	607	7,964	..	140	3,848	..	14,227
Nilgiris	2,408	..	..	..	..	411	9,490	983	13,292
Ganjám	502	501	133	..	661	2,373	6,407	..	10,577
Malabar	343	..	98	840	..	2,502	5,318	1,205	10,306
Kurnool	189	432	90	..	..	249	7,911	1,078	9,949
Salem	796	50	10	6,094	..	96	855	..	7,901
South Canara	152	..	50	6	..	205	2,859	393	3,665
Kistna	323	46	694	..	..	..	411	808	2,282
Coimbatore	..	..	..	..	100	..	..	671	771
Madras	44	..	..	..	..	..	71	..	115
Gódvári	..	..	..	..	..	..	..	70	70
Total	50,226	31,169	15,099	50,462	8,805	52,121	5,82,631	73,265	8,63,778

* Includes Rs. 4 relating to interest included in the particulars given in enclosure B to the Collector's statement.

4. Of the arrears outstanding at the end of the month, Rs. 96,494 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amount shown as adjustable (column 3) is large in *Tanjore* and should be reduced at an early date.

5. No immediate steps can be taken for the recovery of Rs. 59,267 as (a) the arrear is due from estates which are either under the management of the Government or the Court of Wards or belong to minors (column 5), or (b) its collection has been postponed (column 6).

The postponement of collections has been ordered in the marginally-noted districts for the reasons specified below :—

The whole of the arrears shown against *Tinnevelly* represents second-crop assessment imposed on certain lands in the

	RS.
1. Tinnevelly	5,455
2. Bellary	2,134
3. Ganjām	661
4. Anantapur	455
5. Coimbatore	100

Kunnakkudi mitta, the collection of which was held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary Sub-Court, Tinnevelly, in a suit brought in respect of the charge;

the appeal having been decided against Government, the Collector has addressed the Board regarding the advisability of preferring a second appeal against the decision; orders will be passed shortly on this reference. The amount shown against *Bellary* consists of dry assessment relating to faslis 1307 and 1308 in certain villages in the Hospet taluk, the collection of which was postponed pending the receipt of the orders of Government on Board's Proceedings, No. 209 (Settlement), dated 11th July 1899. Rupees 661 relating to *Ganjām* represent assessments due on certain dry and rain-fed paddy lands in the Berhampur taluk, and the collection of the amount was deferred with reference to Board's Proceedings, No. 199 (Settlement), dated 3rd July 1899. The orders of Government on the last two items have since been received and communicated to the Collectors of Bellary and Ganjām with Board's Proceedings, Mis. No. 3997, Settlement, dated 12th August 1899, and Mis. No. 3998 (Settlement), dated 12th August 1899, respectively. The reasons for suspending the recovery of Rs. 455 appearing against *Anantapur* have not been specified; the Collector is requested to supply the omission. The sum of Rs. 100 shown against *Coimbatore* represents prohibitory charge imposed on a village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court.

6. The bulk of the amount shown as "under enquiry or correspondence" (column 7) occurs in *Vizagapatam*. The whole of the arrear (Rs. 35,962) in this district represents land-cess charged retrospectively for a number of years on certain religious service inams situated in the Vizianagram zamindari which was erroneously left undemanded in those years; on an objection raised by the Collector and Guardian as to the legality of the charge, the Collector submitted the matter for the Board's orders which have since been issued in Board's Proceedings, Mis. No. 2716, dated 24th August 1899.

7. The arrears for which processes have been issued (column 8) amounted to Rs. 5,82,631. Of this amount, nearly one-half relates to Cuddapah in which, it is observed, that so much as Rupees 1,63,861 is covered by mere demand notices, though the last kist for fasli 1308 fell due in this district so far back as March last; the Collector will be requested to report how far these arrears relate to tracts in which the season is now unfavourable and whether it is possible materially to expedite the collection of the balance without causing hardship to the defaulting ryots.

8. Under "Other items" (column 9) the arrears shown against *Vizagapatam*, *Tanjore* and *South Arcot* call for remarks. The Collector of *Vizagapatam* reports that waste and shavi and that the balance, Rs. 20,900 represent assessments on wet to be expunged from the accounts as the excess of the provisional over the settled demand. The balance in *Tanjore* is made up chiefly of the following items:—(a) Rs. 7,342, the balance of purchase money due on account of land sales and to be

collected in thirty days' time and (b) Rs. 5,700 representing arrears of fish-rent due from certain lessees against whom a suit has been filed for their recovery. The whole of the arrear in *South Arcot* is covered by sales of land which apparently await confirmation.

9. In round numbers the recoverable balance for the Presidency at the end of the

month was Rs. 8,64,000 out of an arrear demand of Rs. 15,43,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 12,35,000 and Rs. 19,44,000. The collections in the month aggregated Rs. 5,75,000 as against Rs. 6,01,000 in July 1898.

Arrears relating to fasli 1307.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	RS.	RS.	RS.
Ganjām	1,611	1,626	— 15
Vizagapatam	1,474	1,451	23
Tallore	1,337	537	800
Cuddapah	54,528	48,046	6,477
Anantapur	5,632	4,379	1,253
Bellary	1,872	1,237	635
Kurnool	639	520	119
Madras	22	19	3
Chingleput	116	69	47
North Arcot	907	481	426
South Arcot	1,092	473	619
Tanjore	857	770	87
Trichinopoly	354	152	202
Madura	1,837	1,493	344
Tinnevelly	2,213	2,291	— 78
Coimbatore	827	480	347
South Canara	47	40	7
Malabar	872	1,190	— 318
Total	76,232	65,254	10,978

paragraph 6 of Board's Proceedings, No. 501, dated 31st August 1893; the Collector is requested to see that the statement is invariably submitted in future until the arrear disappears from the accounts.

Arrears relating to fasli 1306 and previous years are found in the eleven districts shown in the subjoined statement :—

Arrears relating to fasli 1306 and previous years.

Faslis.	Ganjām.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Chingleput.	North Arcot.	Tanjore.	Tinnevelly.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1294 to 1299	..	22,955	..	..	..	..	..	..	..	..	..	22,955
1300	..	1,448	..	..	..	..	..	..	..	..	..	1,448
1301	..	1,447	..	..	..	..	..	..	..	..	..	1,447
1302	..	1,448	..	..	..	..	..	..	..	..	..	1,448
1303	..	1,446	..	..	..	..	..	..	..	..	77	1,525
1304	..	1,448	..	..	..	..	..	..	..	1,309	..	1,446
1305	..	1,447	..	..	..	..	49	..	..	1,452	..	2,757
1306	33	1,449	45,199	934	339	216	50	99	157	1,427	..	2,948
Total	33	33,088	45,199	934	339	216	99	99	157	4,188	77	84,429
Arrears at the beginning of the month	42	33,093	52,542	1,148	418	335	99	99	170	4,203	408	92,557
Difference	9	5	7,343	214	79	119	..	..	13	15	331	8,128

Of the amount shown against *Ganjām*, Rs. 8 are classed as irrecoverable and Rs. 25 are stated to be under "enquiry or correspondence." The bulk of the arrear in *Vizagapatam* represents land-cess payable for past faslis on certain religious service inams in the *Vizianagram* zamindari and the amount continues undiminished for the reason stated in paragraph 6 *supra*. In *Cuddapah*, Rs. 43,470 are still covered by processes, Rs. 1,024 are shown as under "enquiry" and the recovery of the balance, Rs. 705, is considered doubtful; if the arrears are recoverable without causing hardship, the Collector should take immediate measures to clear off the large amount under "processes". Information as to the details of the processes issued should be furnished in the talukwa statements of old balances. The steps taken for the realization of the arrears in *Anantapur*, *Bellary* and *Kurnool* are shown in the margin. It is observed that the particulars furnished by the Collector of *Anantapur* cover only a sum of Rs. 932, while the total outstanding arrear is Rs. 934; he will be separately addressed on the point. The amount shown against *Chingleput* is practically irrecoverable, while Rs. 99 appearing under *North Arcot* are reported to be "covered by pro-

Items.	Anantapur.	Bellary.	Kurnool.
Since collected	Rs. 6	Rs. ..	Rs. ..
Adjustable from excess collections, deposits, &c.	296	2	..
Considered irrecoverable or of doubtful recovery	247	249	..
Arrears under enquiry or correspondence	39	41	..
Covered by processes	344	24	90
Covered by sales of land awaiting confirmation	..	23	..
Other items	..	..	* 126
Total	932	339	216

* Details have not been furnished separately for this item; this omission should be supplied in future.

cesses." The whole of the arrear appearing against *Tanjore* represents amounts embezzled by certain village officers; the Collector proposes to file a suit against them for their recovery and states that he has referred the matter to the Government Pleader for opinion. It is not clear why the village officers concerned, if alive, should not be proceeded against under Regulation IX of 1822 or be prosecuted criminally. The Collector is requested to report on the point. The recovery of Rs. 4,188 shown under *Tinnevely* has been postponed pending decision of the question of preferring a second appeal against the judgment of the District Court referred to in paragraph 5 *supra*. The amount appearing against *Malabar* relates to the Wynaad taluk, of which Rs. 25 are covered by sales of land awaiting confirmation and Rs. 42 are under processes; particulars have not been furnished for the balance of Rs. 10 shown under "other items." The Collector is requested to supply the omission.

The Collectors concerned are requested to see that these old arrears as well as those relating to fasli 1307 are materially reduced before the commencement of the current year's kists. If this is not feasible in the case of *Cuddapah*, the Collector should at an early date submit a special report explaining the reason why and, if necessary, discussing the expediency of writing off the whole or a portion of the outstanding arrears; a detailed enquiry ryot by ryot, should at once be made by the Divisional-officers, and their recommendations submitted to the Collector for the preparation of the report to the Board.

11. *Current*.—The total current demand for July amounted to Rs. 84,519, of which Rs. 74,516 were collected before the close of the month, leaving a balance of Rs. 10,003.

(True Copies and Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in MS.
,, all Collectors (Divisional Officers and Tahsildars).

APPENDIX A.

Districts.	Balance at the end of July 1899.	Irrecoverable arrears as per quarterly statements less subsequent collections, if any.				Total.	Recoverable balance.
		Arrears of land revenue and cesses sanctioned up to the quarter ending 31st March 1899, and not yet written off.	Arrears of land revenue and cesses recommended for the quarter ending 30th June 1899.	Local Funds other than cesses recommended for the quarter ending 30th June 1899.			
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjām	10,682	..	30	75	105	10,577	
Vizagapatam	81,162	365	22	..	387	80,775	
Godavari	496	..	426	..	426	70	
Kistna	4,183	..	1,901	..	1,901	2,282	
Nellore	26,060	141	452	..	593	25,467	
Cuddapah	2,76,294	..	309	..	309	2,75,985	
Anantapur	83,088	..	952	..	952	82,136	
Bellary	83,767	65	727	..	792	82,965	
Kurnool	10,771	..	822	..	822	9,949	
Madras	118	..	3	..	3	115	
Chingleput	14,476	..	249	..	249	14,227	
North Arcot	77,503	..	294	..	294	77,209	
South Arcot	26,465	..	864	..	864	25,601	
Tanjore	53,552	..	74	..	74	53,478	
Trichinopoly	24,331	..	186	..	186	24,145	
Madura	72,356	..	709	..	709	71,647	
Tinnevely	40,804	..	93	..	93	40,711	
Coimbatore	987	..	216	..	216	771	
Nilgiris	13,530	..	238	..	238	13,292	
Salem	7,906	..	5	..	5	7,901	
South Canara	3,672	..	7	..	7	3,665	
Malabar	1,05,024	..	1,760	..	1,760	1,03,264	
Total	9,67,717	671	10,339	75	10,985	9,56,732	
Deduct arrears on Ali Raja's estate in Malabar						92,958	
Net balance						8,63,774	

ORDER—No. 642, Revenue, dated 22nd September 1899.

Land Revenue No. 23.

Recorded.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Exd. V. Ramachandra Row.

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