

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 117

DATED 23<sup>rd</sup> February

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[Despatch Abstract.]

Recording Board's Proceedings reviewing  
the Demand, Collection and Balance  
Statements of land revenue and cesses  
for December 1896.

# BACK PAPERS.

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# Revenue (1897) Department.

CURRENT No. 1184.



The Hon'ble Mr. Grose, C.D.  
Print 23/2/97

From

Board of Revenue  
Land Rev.

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# SUBJECT.

Reviewing the demand, collection and balance statements of land revenue and cesses for December 1896.

To the Board of Rev., Land Rev.  
Des. 8-3-97

19/2/97

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1184

Statement of Demand, Collection and Balance of *Land and Cess* Revenue of the Madras Presidency up to the end of *December* 189*6*

| Districts.      | Arrears at the beginning of the | DEMAND.           |                |           |                            | COLLECTIONS.      |                |          |                   |                |           |                            |        | BALANCE.          |           |           |
|-----------------|---------------------------------|-------------------|----------------|-----------|----------------------------|-------------------|----------------|----------|-------------------|----------------|-----------|----------------------------|--------|-------------------|-----------|-----------|
|                 |                                 | Current.          |                |           |                            | Arrears.          |                |          |                   | Current.       |           |                            |        | Arrears remitted. | Current.  |           |
|                 |                                 | Up to last Month. | In this Month. | Total.    | Total Arrears and Current. | Up to last Month. | In this Month. | Total.   | Up to last Month. | In this Month. | Total.    | Total Arrears and Current. |        | Arrears.          | Current.  | Total.    |
|                 |                                 |                   |                |           |                            |                   |                |          |                   |                |           |                            |        |                   |           |           |
| 1               | 2                               | 3                 | 4              | 5         | 6                          | 7                 | 8              | 9        | 10                | 11             | 12        | 13                         | 14     | 15                | 16        | 17        |
|                 | Rs                              | Rs                | Rs             | Rs        | Rs                         | Rs                | Rs             | Rs       | Rs                | Rs             | Rs        | Rs                         | Rs     | Rs                | Rs        | Rs        |
| Ganjam ..       | 71,652                          | 78,641            | 3,26,193       | 4,24,834  | 5,26,486                   | 57,927            | 360            | 58,287   | 76,347            | 9,674          | 1,67,021  | 2,25,308                   | 6,773  | 65,922            | 2,87,813  | 2,94,405  |
| Vizagapatam ..  | 46,889                          | 1,64,874          | 3,07,863       | 4,72,737  | 5,19,626                   | 37,230            | 384            | 39,614   | 1,61,010          | 2,07,321       | 3,62,742  | 4,02,356                   | 550    | 67,75             | 1,09,995  | 1,16,770  |
| Godavari ..     | 10,908                          | 1,21,878          | 4,09,524       | 5,36,422  | 5,42,330                   | 9,481             |                | 9,481    | 1,20,080          | 3,12,080       | 4,32,160  | 4,41,641                   | 1423   | 4                 | 99,262    | 99,266    |
| Kistna ..       | 83,673                          | 55,420            | 7,64,282       | 8,19,702  | 7,03,395                   | 17,879            | 1,819          | 69,698   | 52,863            | 7,12,232       | 7,65,095  | 8,34,793                   | 1242   | 12,753            | 54,607    | 67,360    |
| Nellore ..      | 17,932                          | 16,398            | 1,71,387       | 4,87,785  | 2,05,717                   | 16,761            | 9              | 16,770   | 16,398            | 1,71,387       | 1,87,785  | 2,04,555                   | 340    | 822               |           | 822       |
| Cuddapah ..     | 5575                            | 3,449             | 5,71,600       | 5,75,049  | 5,84,564                   | 5315              |                | 5315     | 3,449             | 55,558         | 59,007    | 64,322                     | 1      | 199               | 5,16,042  | 5,16,241  |
| Anantapur ..    | 2307                            | 9013              | 144            | 9157      | 11,464                     | 1836              | 1              | 1837     | 8752              | 144            | 8896      | 10,733                     | 149    | 321               | 261       | 582       |
| Bellary ..      | 7599                            | 7468              | 1,93,776       | 2,01,244  | 2,08,843                   | 4704              | 29             | 4733     | 7432              | 68,307         | 75,739    | 80,472                     | 1148   | 1718              | 1,25,505  | 1,27,223  |
| Kurnool ..      | 2954                            | 863               | 4,29,694       | 4,30,557  | 4,33,571                   | 2507              | 9              | 2516     | 863               | 2,18,621       | 2,19,484  | 2,22,000                   | 48     | 390               | 2,11,073  | 2,11,463  |
| Madras ..       | 562                             | 44,459            | 8387           | 52,848    | 53,408                     | 578               | 28             | 546      | 39,666            | 27372          | 47,038    | 47,584                     | 1      | 15                | 5808      | 5823      |
| Chingleput ..   | 33,212                          | 3349              | 28,084         | 31,433    | 64,645                     | 30,187            | 321            | 30,508   | 3225              | 27,489         | 30,714    | 61,222                     | 104    | 2600              | 719       | 3319      |
| North Arcot ..  | 33,779                          | 27,033            | 1,18,289       | 1,45,322  | 1,79,301                   | 33,179            |                | 33,179   | 27,020            | 61,591         | 88,611    | 1,21,790                   | 189    | 611               | 56711     | 57,322    |
| South Arcot ..  | 13,892                          | 5500              | 1443           | 6,943     | 20,835                     | 12,426            | 296            | 12,722   | 4347              | 1741           | 6088      | 18,810                     | 115    | 1055              | 855       | 1910      |
| Tanjore ..      | 4,46,710                        | 49,896            | 6799           | 56,695    | 2,03,405                   | 1,30,881          | 2413           | 1,33,294 | 47,106            | 6326           | 53,432    | 1,86,726                   | 2996   | 10,420            | 3263      | 13,683    |
| Trichinopoly .. | 57,070                          | 13,463            | 5,63,516       | 5,76,979  | 6,34,049                   | 51,018            | 1938           | 52,956   | 13,075            | 4,64,754       | 4,77,829  | 5,30,785                   | 16     | 4098              | 99150     | 1,03,248  |
| Madura ..       | 1,20,441                        | 11,038            | 95,179         | 1,06,217  | 2,26,658                   | 7,13,723          | 1426           | 1,15,149 | 11,038            | 56,260         | 67,298    | 1,82,447                   | 1415   | 3877              | 38,919    | 42,796    |
| Tinnevely ..    | 1,47,721                        | 65,808            | 1664           | 67,472    | 2,15,193                   | 1,04,240          | 855            | 1,05,095 | 61,891            | 1664           | 63,555    | 1,68,650                   | 3127   | 39,499            | 3,917     | 43,416    |
| Coimbatore ..   | 12,272                          | 56124             | 4206           | 10,330    | 22,602                     | 11,424            | 8              | 11,504   | 5077              | 2320           | 7397      | 18,901                     | 236    | 532               | 2933      | 3,465     |
| Nilgiris ..     | 22,658                          | 3359              | 12,900         | 16,259    | 38,915                     | 20,118            | 648            | 20,766   | 3167              | 8193           | 11,360    | 32,126                     | 35     | 1855              | 4899      | 6754      |
| Salem ..        | 5165                            | 32,831            | 5,87,620       | 6,20,457  | 6,25,616                   | 2,717             | 1152           | 3869     | 3,1968            | 5,66,888       | 5,98,856  | 6,02,725                   | 201    | 1095              | 2,1595    | 2,2690    |
| South Canara .. | 4272                            | 31,261            | 672            | 31,933    | 36,205                     | 4204              | 25             | 4229     | 31261             | 672            | 31,933    | 36,162                     |        | 43                |           | 43        |
| Malabar ..      | 1,35,980                        | 10,936            | 5,41,590       | 5,52,526  | 6,88,506                   | 2,24,83           | 1931           | 24,415   | 10,934            | 4,23,678       | 4,34,612  | 4,59,027                   | 5703   | 1,05,862          | 1,17,914  | 2,23,776  |
| Total ..        | 9,83,381                        | 7,63,081          | 5,19,5812      | 59,57,893 | 69,41,274                  | 7,42,759          | 13,724         | 7,56,483 | 7,36,769          | 34,57,683      | 4,19,6652 | 49,53,135                  | 25,762 | 2,01,136          | 17,61,241 | 19,62,377 |

*Note.* The figures in columns 3, 7 and 10 of this statement differ from those in columns 5, 9 and 12 of the preceding month's statement as shown below:-

| Districts    | col:3 (col:5) | col:7 (col:9) | col:10 (col:12) |
|--------------|---------------|---------------|-----------------|
| Ganjam       | - 135         | + 135         | - 135           |
| Chistna      | + 4           | -             | + 4             |
| Madras       | - 127         | + 127         | - 127           |
| Trichinopoly | + 2           | -             | + 2             |
| Tinnevely    | - 54          | -             | - 54            |
| South Canara | - 840         | - 2           | - 8             |

2. The above variations are ascribed to correction of errors.

*Recd  
Secretary*

BOARD OF REVENUE (LAND REVENUE), No. 44, 4TH FEBRUARY 1897.

# PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for December 1896.

RESOLUTION—No. 44, dated 4th February 1897.

According to the demand, collection and balance statements for December 1896, the arrear demand at the commencement of the current fasli amounted to Rs. 9,83,381, or Rs. 262 more than that shown in the statements for the previous month. The increase occurs in Ganjam (Rs. 135) and Madras (Rs. 127) and is ascribed to correction of errors.

2. *Arrears collected.*—Out of the arrear demand of Rs. 9,83,381 mentioned above, Rs. 7,56,483 or 76.9 per cent. were collected, Rs. 25,762 were written off the accounts, while Rs. 94,672 are irrecoverable, leaving a recoverable balance of Rs. 1,06,464.

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. | Considered irrecoverable or of doubtful recovery. | 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         |
| 1. Tinnevely ..     | Rs. 37                                              | Rs. 3,536                                                                                            | Rs. 249                                           | Rs. 29,536                                                                                                                                      | Rs. 4,812                           | Rs. 3                                                                | Rs. 677               | Rs. 23       | Rs. 38,903 |
| 2. Malabar ..       | 65                                                  | 767                                                                                                  | 2,512                                             | ..                                                                                                                                              | 505                                 | 3,590                                                                | 10,744                | 450          | 18,633     |
| 3. Kistna ..        | 490                                                 | 260                                                                                                  | 863                                               | ..                                                                                                                                              | 8,017                               | 896                                                                  | 539                   | 792          | 11,857     |
| 4. Tanjore ..       | 98                                                  | 471                                                                                                  | 229                                               | 84                                                                                                                                              | ..                                  | 2,305                                                                | 3,728                 | 1,567        | 8,482      |
| 5. Vizagapatam ..   | ..                                                  | ..                                                                                                   | 526                                               | 4,818                                                                                                                                           | ..                                  | 94                                                                   | 375                   | 524          | 6,338      |
| 6. Ganjam ..        | 272                                                 | 2,441                                                                                                | 618                                               | 1,286                                                                                                                                           | ..                                  | 497                                                                  | 955                   | ..           | 6,069      |
| 7. Trichinopoly ..  | 60                                                  | 1,988                                                                                                | 506                                               | ..                                                                                                                                              | ..                                  | 300                                                                  | 1,191                 | 5            | 4,050      |
| 8. Malura ..        | 26                                                  | 564                                                                                                  | 489                                               | ..                                                                                                                                              | ..                                  | 1,199                                                                | 865                   | 251          | 3,384      |
| 9. Chingleput ..    | 30                                                  | 683                                                                                                  | 199                                               | ..                                                                                                                                              | 687                                 | 45                                                                   | 810                   | ..           | 2,455      |
| 10. Nilgiris ..     | ..                                                  | ..                                                                                                   | 317                                               | ..                                                                                                                                              | ..                                  | 27                                                                   | 1,053                 | 262          | 1,659      |
| 11. Salem ..        | ..                                                  | ..                                                                                                   | 201                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 18                    | 883          | 1,079      |
| 12. Bellary ..      | ..                                                  | 93                                                                                                   | 770                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 478                   | 25           | 730        |
| 13. South Arcot ..  | ..                                                  | 36                                                                                                   | 191                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 69                    | ..           | 540        |
| 14. Nellore ..      | ..                                                  | 23                                                                                                   | 446                                               | ..                                                                                                                                              | ..                                  | 3                                                                    | 37                    | 63           | 524        |
| 15. North Arcot ..  | ..                                                  | ..                                                                                                   | 351                                               | ..                                                                                                                                              | ..                                  | 2                                                                    | 116                   | ..           | 283        |
| 16. Coimbatore ..   | ..                                                  | 74                                                                                                   | 80                                                | ..                                                                                                                                              | ..                                  | 71                                                                   | ..                    | 32           | 129        |
| 17. Cuddapah ..     | ..                                                  | ..                                                                                                   | 26                                                | ..                                                                                                                                              | ..                                  | 60                                                                   | ..                    | ..           | 110        |
| 18. Kurnool ..      | ..                                                  | ..                                                                                                   | 50                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 94         |
| 19. Anantapur ..    | ..                                                  | 59                                                                                                   | 35                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 16                    | ..           | 43         |
| 20. South Canara .. | ..                                                  | ..                                                                                                   | 27                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 15                    | ..           | 15         |
| 21. Madras ..       | ..                                                  | ..                                                                                                   | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 4          |
| 22. Godavari ..     | ..                                                  | 4                                                                                                    | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | ..         |
| Total ..            | 1,078                                               | 11,000                                                                                               | 8,693                                             | 35,724                                                                                                                                          | 14,051                              | 9,156                                                                | 21,685                | 5,075        | 1,06,464   |

*Note.* The figures in columns 3, 7 and 10 of this statement differ from those in columns 5, 9 and 12 of the preceding month's statement as shown below:-

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|---------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------|-----------------------|--------------|------------|
| 1                   | 2                                                   | 3                                                                                                    | 4                                                 | 5                                                                                                                                               | 6                                   | 7                                                                    | 8                     | 9            | 10         |
| 1. Tinnevely ..     | Rs. 37                                              | Rs. 3,536                                                                                            | Rs. 249                                           | Rs. 29,536                                                                                                                                      | Rs. 4,812                           | Rs. 3                                                                | Rs. 677               | Rs. 23       | Rs. 38,903 |
| 2. Malabar ..       | 65                                                  | 767                                                                                                  | 2,512                                             | ..                                                                                                                                              | 505                                 | 3,590                                                                | 10,744                | 450          | 18,633     |
| 3. Kistna ..        | 490                                                 | 260                                                                                                  | 863                                               | ..                                                                                                                                              | 8,017                               | 896                                                                  | 539                   | 792          | 11,857     |
| 4. Tanjore ..       | 98                                                  | 471                                                                                                  | 229                                               | 84                                                                                                                                              | ..                                  | 2,305                                                                | 3,728                 | 1,567        | 8,482      |
| 5. Vizagapatam ..   | ..                                                  | ..                                                                                                   | 526                                               | 4,818                                                                                                                                           | ..                                  | 94                                                                   | 375                   | 524          | 6,338      |
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| 8. Malura ..        | 26                                                  | 564                                                                                                  | 489                                               | ..                                                                                                                                              | ..                                  | 1,199                                                                | 865                   | 251          | 3,384      |
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| 12. Bellary ..      | ..                                                  | 93                                                                                                   | 770                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 478                   | 25           | 1,730      |
| 13. South Arcot ..  | ..                                                  | 36                                                                                                   | 191                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 69                    | ..           | 540        |
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| 20. South Canara .. | ..                                                  | ..                                                                                                   | 27                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 15                    | ..           | 15         |
| 21. Madras ..       | ..                                                  | ..                                                                                                   | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 4          |
| 22. Godavari ..     | ..                                                  | 4                                                                                                    | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | ..         |
| Total ..            | 1,078                                               | 11,000                                                                                               | 8,693                                             | 35,724                                                                                                                                          | 14,051                              | 9,156                                                                | 21,685                | 5,075        | 1,06,464   |

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| 2. Malabar ..       | 65                                                  | 767                                                                                                  | 2,512                                             | ..                                                                                                                                              | 505                                 | 3,590                                                                | 10,744                | 450          | 18,633     |
| 3. Kistna ..        | 490                                                 | 260                                                                                                  | 863                                               | ..                                                                                                                                              | 8,017                               | 896                                                                  | 539                   | 792          | 11,857     |
| 4. Tanjore ..       | 98                                                  | 471                                                                                                  | 229                                               | 84                                                                                                                                              | ..                                  | 2,305                                                                | 3,728                 | 1,567        | 8,482      |
| 5. Vizagapatam ..   | ..                                                  | ..                                                                                                   | 526                                               | 4,818                                                                                                                                           | ..                                  | 94                                                                   | 375                   | 524          | 6,338      |
| 6. Ganjam ..        | 272                                                 | 2,441                                                                                                | 618                                               | 1,286                                                                                                                                           | ..                                  | 497                                                                  | 955                   | ..           | 6,069      |
| 7. Trichinopoly ..  | 60                                                  | 1,988                                                                                                | 506                                               | ..                                                                                                                                              | ..                                  | 300                                                                  | 1,191                 | 5            | 4,050      |
| 8. Malura ..        | 26                                                  | 564                                                                                                  | 489                                               | ..                                                                                                                                              | ..                                  | 1,199                                                                | 865                   | 251          | 3,384      |
| 9. Chingleput ..    | 30                                                  | 683                                                                                                  | 199                                               | ..                                                                                                                                              | 687                                 | 45                                                                   | 810                   | ..           | 2,455      |
| 10. Nilgiris ..     | ..                                                  | ..                                                                                                   | 317                                               | ..                                                                                                                                              | ..                                  | 27                                                                   | 1,053                 | 262          | 1,659      |
| 11. Salem ..        | ..                                                  | ..                                                                                                   | 201                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 18                    | 883          | 1,079      |
| 12. Bellary ..      | ..                                                  | 93                                                                                                   | 770                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 478                   | 25           | 1,730      |
| 13. South Arcot ..  | ..                                                  | 36                                                                                                   | 191                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 69                    | ..           | 540        |
| 14. Nellore ..      | ..                                                  | 23                                                                                                   | 446                                               | ..                                                                                                                                              | ..                                  | 3                                                                    | 37                    | 63           | 524        |
| 15. North Arcot ..  | ..                                                  | ..                                                                                                   | 351                                               | ..                                                                                                                                              | ..                                  | 2                                                                    | 116                   | ..           | 283        |
| 16. Coimbatore ..   | ..                                                  | 74                                                                                                   | 80                                                | ..                                                                                                                                              | ..                                  | 71                                                                   | ..                    | 32           | 129        |
| 17. Cuddapah ..     | ..                                                  | ..                                                                                                   | 26                                                | ..                                                                                                                                              | ..                                  | 60                                                                   | ..                    | ..           | 110        |
| 18. Kurnool ..      | ..                                                  | ..                                                                                                   | 50                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 94         |
| 19. Anantapur ..    | ..                                                  | 59                                                                                                   | 35                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 16                    | ..           | 43         |
| 20. South Canara .. | ..                                                  | ..                                                                                                   | 27                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 15                    | ..           | 15         |
| 21. Madras ..       | ..                                                  | ..                                                                                                   | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 4          |
| 22. Godavari ..     | ..                                                  | 4                                                                                                    | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | ..         |
| Total ..            | 1,078                                               | 11,000                                                                                               | 8,693                                             | 35,724                                                                                                                                          | 14,051                              | 9,156                                                                | 21,685                | 5,075        | 1,06,464   |

4. Of the arrears outstanding at the end of the month, Rs. 20,773 (columns 2, 3 and 4) have been either collected since the end of the month, or are in process of adjustment, or have been ascertained to be irrecoverable.

No immediate steps can be taken for the recovery of Rs. 49,775, as the arrear is due from estates which are under Government management, or which belong to minors (column 5), or its collection has been postponed (column 6). Nearly the whole amount shown in column 5 of the statement against Tinnevely represents the arrears of peishcush due from the Uthumalai estate. The Collector has reported that these arrears cannot be cleared off before the end of June next.

5. The postponement of collections has been ordered in the four districts mentioned below. It is presumed that the collection of the amount appearing against Tinnevely was suspended for the reasons assigned in paragraph 4 of Board's Proceedings, No. 409, dated 29th October 1896, and paragraph 5 of Board's Proceedings, No. 5, dated 6th January 1897, but the Collector has not specified the amounts covered by each of the causes mentioned therein. Such particulars should invariably be furnished in future statements. As regards the amount appearing against Malabar, the explanation given in paragraph 4 of Board's Proceedings, No. 364, dated 28th September 1896, still applies. The collection of the amount appearing against Kistna has been suspended under the orders of the Board in the Settlement Department owing to loss of crop caused by floods. Of the amount appearing against Chingleput, Rs. 268 are due on lands taken up for public purposes, and the collection of the amount has been suspended pending the settlement of compensation. The collection of the remainder, Rs. 419, was postponed pending disposal of an appeal preferred to the Collector by a shrotriendard regarding the land-cess demand fixed on his village.

6. The arrears for which processes have been issued amounted to Rs. 21,685. The steps taken for the realization of this sum are shown in the margin.

| Arrears for which demand notice No. 1 was issued.                 | Rs.           |
|-------------------------------------------------------------------|---------------|
| Do. for which moveable property was attached or notified for sale | 5,266         |
| Do. for which demand notice No. 4 was issued                      | 2,185         |
| Do. for which land was attached or notified for sale              | 899           |
|                                                                   | 13,335        |
| <b>Total</b>                                                      | <b>21,685</b> |

| Districts.         | Balance at the          |                   | Difference. |
|--------------------|-------------------------|-------------------|-------------|
|                    | Beginning of the month. | End of the month. |             |
|                    | Rs.                     | Rs.               | Rs.         |
| 1. Malabar ..      | 2,696                   | 2,611             | 85          |
| 2. Tinnevely ..    | 1,372                   | 1,372             | ..          |
| 3. Tanjore ..      | 866                     | 803               | 63          |
| 4. Salem ..        | 576                     | 576               | ..          |
| 5. Trichinopoly .. | 537                     | 490               | 47          |
| 6. South Arcot ..  | 365                     | 365               | ..          |
| 7. Nilgiris ..     | 323                     | 323               | ..          |
| 8. Vizagapatam ..  | 233                     | 221               | 12          |
| 9. Ganjam ..       | 295                     | 207               | 88          |
| 10. Madura ..      | 211                     | 198               | 13          |
| 11. Chingleput ..  | 201                     | 190               | 11          |
| 12. Bellary ..     | 30                      | 30                | ..          |
| 13. Coimbatore ..  | 8                       | 8                 | ..          |
| <b>Total ..</b>    | <b>7,713</b>            | <b>7,39</b>       | <b>319</b>  |

mitta. The sale of a portion of the mitta for the realization of the arrears has been stopped by an injunction order from the Civil Court. The sum of Rs. 265 in South Arcot is stated to be covered by processes. It is hoped that the amount will be collected at an early date. Of the sum of Rs. 323 shown against Nilgiris, Rs. 317 have been recommended to be written off in the statement of irrecoverable arrears for

the past quarter. The Collectors of Bellary and Coimbatore have not reported what steps have been taken for clearing off the arrears shown against their districts. They are requested to furnish the information in future statements.

Arrears relating to fasli 1303 and previous years are found in the seven districts shown in the subjoined statement:—

| Fasli.                                               | Ganjam.     | Vizagapatam. | Chingleput. | Tanjore.   | Madura.   | Tinnevely.   | Malabar.     |
|------------------------------------------------------|-------------|--------------|-------------|------------|-----------|--------------|--------------|
|                                                      | Rs.         | Rs.          | Rs.         | Rs.        | Rs.       | Rs.          | Rs.          |
| 1296 ..                                              | 49          | ..           | ..          | ..         | ..        | ..           | 89           |
| 1298 ..                                              | 1           | ..           | ..          | ..         | ..        | ..           | 2            |
| 1299 ..                                              | 13          | ..           | ..          | ..         | ..        | ..           | 369          |
| 1300 ..                                              | 24          | ..           | ..          | ..         | ..        | ..           | 111          |
| 1301 ..                                              | 105         | 443          | ..          | ..         | ..        | ..           | 1,731        |
| 1302 ..                                              | 151         | ..           | 179         | 288        | 91        | 1,495        | 1,496        |
| 1303 ..                                              | ..          | ..           | ..          | ..         | ..        | ..           | ..           |
| <b>Total ..</b>                                      | <b>343</b>  | <b>443</b>   | <b>179</b>  | <b>288</b> | <b>91</b> | <b>1,495</b> | <b>3,848</b> |
| Arrears outstanding at the beginning of the month .. | 304         | 485          | 198         | 288        | 91        | 1,495        | 3,892        |
| <b>Difference ..</b>                                 | <b>+ 39</b> | <b>42</b>    | <b>19</b>   | <b>..</b>  | <b>..</b> | <b>..</b>    | <b>44</b>    |

The amount collected during the month was Rs. 66 only out of an arrear demand of Rs. 6,753. In Ganjam, Rs. 361 relating to fasli 1304 and previous years are stated to be irrecoverable, but the Collector has included only Rs. 11 in the statement of irrecoverable arrears for the past quarter. The amount shown against Vizagapatam represents the balance of arrears of rent assigned by Messrs. Arbuthnot & Co. under Government Order, No. 438, Revenue, dated 3rd May 1892, which cannot be realized under Act II of 1864. In respect of the major portion of the amount appearing against Chingleput, no further steps appear to have been taken than issuing the simple demand notices prescribed in section 8 of Act II of 1864. The Collector of Tanjore has not explained why the amount shown against his district is still outstanding. He is requested to furnish the information in future statements. Of the amount shown against Madura, Rs. 76 represent the arrears of quit-rent, the payment of which has been objected to by the inamdars pending settlement of compensation for their lands taken up for the Periyar channels. The Collector reports that orders have been issued to dispose of the matter without delay. The balance, Rs. 15, is adjustable from deposits. Of the sum of Rs. 1,195 in Tinnevely, Rs. 1,261 have been recommended to be written off in the statement of irrecoverable arrears for the past quarter. Steps should be taken for the prompt collection of the balance, Rs. 234. Of the amount appearing against Malabar, Rs. 3,408 relate to the Wynaad taluk and the balance Rs. 440 to Ponani. Of the former amount, Rs. 1,973 are under process, Rs. 488 are shown as irrecoverable although only Rs. 122 have been recommended to be written off in the statement of irrecoverable arrears for the past quarter, Rs. 450 represent the balance of the value of a building purchased by the Taluk board on condition of paying the amount in annual instalments of Rs. 150, and Rs. 394 are stated to be under inquiry. Rupees 88 relating to the Wynaad Taluk and the sum of Rs. 450 in Ponani are adjustable from deposits. The attention of the Collectors concerned is again invited to the desirability of clearing off these old balances, as well as those appertaining to fasli 1304.

9. *Current.*—According to the demand, collection and balance statements for December 1896 the total current demand up to the end of the month amounted to Rs. 59,57,893 against Rs. 75,67,783 and Rs. 72,34,041 in faslis 1305 and 1304, respectively. The decrease is due mainly to the change of kistbandi in Tanjore and Anantapur districts and to the Collector of North Arcot having excluded the demand of the taluks north of the Palár the collections in which have been ordered to be postponed—(vide Board's Proceedings, No. 5805 (Settlement), dated 19th November 1896. The Collector of North Arcot should have included the demand in the demand, collection and balance statement with a note in the column of remarks that the collection of the amount has been ordered to be postponed. Of the sum of Rs. 59,57,893 mentioned above, Rs. 41,96,652 or 70.4 per cent. were collected before the close of

the month, leaving at the end of it a balance of Rs. 17,61,241 or 29.6 per cent. of the demand against 9.2 per cent. and 11.2 per cent. at the end of December 1894 and 1895, respectively. The subjoined statement shows by districts the demand, collection and balance of current kists and the proportion of the balance to the demand:—

STATEMENT III.

| Districts.           | Current demand up to the end of |                | Current collections up to the end of | Current balance up to the end of | Percentage of balance to the demand at the close of |                |
|----------------------|---------------------------------|----------------|--------------------------------------|----------------------------------|-----------------------------------------------------|----------------|
|                      | December 1895.                  | December 1896. | December 1896.                       | December 1896.                   | December 1895.                                      | December 1896. |
|                      | Rs.                             | Rs.            | Rs.                                  | Rs.                              |                                                     |                |
| Ganjam .. .. .       | 4,47,552                        | 4,54,834       | 1,67,021                             | 2,87,813                         | 23.6                                                | 63.3           |
| Vizagapatam .. .. .  | 4,85,123                        | 4,72,737       | 3,62,742                             | 1,09,995                         | 6.1                                                 | 23.2           |
| Godavari .. .. .     | 6,27,482                        | 5,31,422       | 4,32,160                             | 99,262                           | 2.4                                                 | 18.7           |
| Kistna .. .. .       | 9,57,748                        | 8,19,702       | 7,65,095                             | 54,607                           | 4.0                                                 | 6.7            |
| Nellore .. .. .      | 1,63,680                        | 1,87,785       | 1,87,785                             | ..                               | 10.0                                                | ..             |
| Cuddapah .. .. .     | 6,14,136                        | 5,75,049       | 59,007                               | 5,16,042                         | 4.8                                                 | 89.7           |
| Anantapur .. .. .    | 3,76,153                        | 9,157          | 8,896                                | 261                              | 3.7                                                 | 2.8            |
| Bellary .. .. .      | 2,18,615                        | 2,01,244       | 75,739                               | 1,25,505                         | 13.5                                                | 62.3           |
| Kurnool .. .. .      | 4,72,968                        | 4,30,557       | 2,19,484                             | 2,11,073                         | 8.4                                                 | 49.0           |
| Madras .. .. .       | 50,890                          | 52,816         | 47,038                               | 5,808                            | 8.2                                                 | 11.1           |
| Chingleput .. .. .   | 19,653                          | 31,433         | 30,714                               | 719                              | 2.0                                                 | 2.3            |
| North Arcot .. .. .  | 5,00,748                        | 1,45,322       | 88,611                               | 56,711                           | 15.5                                                | 19.0           |
| South Arcot .. .. .  | 8,370                           | 6,943          | 6,088                                | 855                              | 6.8                                                 | 12.3           |
| Tanjore .. .. .      | 6,22,360                        | 56,695         | 53,432                               | 3,263                            | 5.5                                                 | 5.7            |
| Trichinopoly .. .. . | 5,63,508                        | 5,76,979       | 4,77,829                             | 99,150                           | 47.3                                                | 17.2           |
| Madura .. .. .       | 1,07,972                        | 1,06,217       | 67,298                               | 38,919                           | 36.7                                                | 36.6           |
| Tinnevely .. .. .    | 69,742                          | 67,472         | 63,555                               | 3,917                            | 5.1                                                 | 5.8            |
| Coimbatore .. .. .   | 7,820                           | 10,330         | 7,397                                | 2,933                            | 38.7                                                | 28.4           |
| Nilgiris .. .. .     | 18,937                          | 16,259         | 11,360                               | 4,899                            | 24.1                                                | 30.1           |
| Salem .. .. .        | 6,39,814                        | 6,20,461       | 5,98,856                             | 21,605                           | 3.5                                                 | 3.5            |
| South Canara .. .. . | 44,541                          | 31,933         | 31,933                               | ..                               | ..                                                  | ..             |
| Malabar .. .. .      | 5,49,971                        | 5,52,526       | 4,34,612                             | 1,17,914                         | 16.2                                                | 21.3           |
| Total .. .. .        | 75,67,783                       | 69,57,893      | 41,96,652                            | 17,61,241                        | 11.2                                                | 29.6           |

In the marginally-noted \* districts no ryotwari kists accrued during the month under review. Of the remaining districts, the collections exceeded 95 per cent. only in Salem.

\* Nellore.  
Anantapur.  
Chingleput.  
South Arcot.  
Tanjore.

Madura.  
Tinnevely.  
Coimbatore.  
South Canara.

| † Districts.         | Balance. | Collected since the end of the month or covered by processes. | Remainder. |
|----------------------|----------|---------------------------------------------------------------|------------|
|                      | Rs.      | Rs.                                                           | Rs.        |
| Cuddapah .. .. .     | 5,16,042 | ..                                                            | 5,16,042   |
| Ganjam .. .. .       | 2,87,813 | 1,83,802                                                      | 1,04,011   |
| Kurnool .. .. .      | 2,11,073 | 48,354                                                        | 1,62,719   |
| Bellary .. .. .      | 1,25,505 | 48,320                                                        | 77,185     |
| Malabar .. .. .      | 1,17,914 | 1,08,431                                                      | 9,483      |
| Vizagapatam .. .. .  | 1,09,995 | 67,601                                                        | 42,386     |
| Godavari .. .. .     | 99,262   | 22,756                                                        | 76,506     |
| Trichinopoly .. .. . | 99,150   | 99,150                                                        | ..         |
| North Arcot .. .. .  | 56,711   | 33,893                                                        | 22,818     |
| Kistna .. .. .       | 54,607   | 43,818                                                        | 10,789     |

portion of it should be remitted. The Collectors of Kurnool and Bellary have suspended the collection of the December kists to the extent of Rs. 1,52,654 and Rs. 77,185, respectively, under the authority of Board's Proceedings, No. 322 (Revenue Settlement), dated 6th November 1893, in which Collectors were authorised to suspend collections of the December kist in all cases in which the grant of remissions might be considered necessary. In Kurnool no processes have been issued

in respect of Rs. 10,065 as the village accounts No. 16 were not sent to the taluks with the remittances. The Collector of Malabar reports that steps are being taken for the realization of Rs. 9,483 shown against his district. Of the amount appearing against Vizagapatam Rs. 38,396 represent the wet kists in the Golconda and Sarvasidhi taluks, the collection of which has been postponed until the jamabandi—vide Board's Proceedings, No. 412 (Revenue Settlement), dated 9th December 1896. The collection of Rs. 75,654 in Godavari has been suspended under Board's Proceedings, No. 274 (Revenue Settlement), dated 16th October 1896, owing to loss of crop caused by floods. Of the amount shown against North Arcot, Rs. 10,650 represent the peishcush due in the month from the Punganur zemindari and from certain poligaris in the Chandragiri taluk and the collection of the amount has been postponed to this month—vide Board's Proceedings, No. 5428, dated 7th December 1896, and No. 5663, dated 24th December 1896. A further sum of Rs. 9,921 is due from the Karvetnagar zemindari and it is reported that the Deputy Tahsildar of Puttur has promised to take prompt steps for the realization of the amount. It is not understood why the usual processes have not been promptly issued as in the case of other defaulters. In regard to the amount appearing against Kistna it is stated that the Tahsildars of Bandur and Bapatla have not furnished particulars of the steps taken for the recovery of Rs. 3,253. The omission should not be allowed to recur.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department,  
with a statement in MS.  
all Collectors (District officers—Tahsildars).  
Copy to the Board of Revenue (Revenue Settlement).

APPENDIX A.

STATEMENT showing the recoverable balance at the end of December 1896.

| Districts.                                                                                                                                                      | Balance at the end of December 1896. | Irrecoverable arrears as per quarterly statements, less subsequent collections, if any.                          |                                                                                     |                                                                                       |        | Recoverable balance. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------|----------------------|
|                                                                                                                                                                 |                                      | Arrears of land revenue and cesses sanctioned up to the quarter ending 30th September 1896, but not written off. | Amount promised to be included in the Board's next review of irrecoverable arrears. | Arrears of Local and Special funds other than cesses sanctioned, but not written off. | Total. |                      |
| 1                                                                                                                                                               | 2                                    | 3                                                                                                                | 4                                                                                   | 5                                                                                     | 6      | 7                    |
|                                                                                                                                                                 | Rs.                                  | Rs.                                                                                                              | Rs.                                                                                 | Rs.                                                                                   | Rs.    | Rs.                  |
| Ganjām .. ..                                                                                                                                                    | 6,592                                | 202                                                                                                              | ..                                                                                  | 321                                                                                   | 523    | 6,069                |
| Vizagapatam .. ..                                                                                                                                               | 6,775                                | 437                                                                                                              | ..                                                                                  | ..                                                                                    | 437    | 6,338                |
| Gódvári .. ..                                                                                                                                                   | 4                                    | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 4                    |
| Kistna .. ..                                                                                                                                                    | 12,753                               | 896                                                                                                              | ..                                                                                  | ..                                                                                    | 896    | 11,857               |
| Nellore .. ..                                                                                                                                                   | 822                                  | 282                                                                                                              | ..                                                                                  | ..                                                                                    | 282    | 540                  |
| Cuddapah .. ..                                                                                                                                                  | 199                                  | 70                                                                                                               | ..                                                                                  | ..                                                                                    | 70     | 129                  |
| Anantapur .. ..                                                                                                                                                 | 321                                  | 218                                                                                                              | ..                                                                                  | ..                                                                                    | 218    | 103                  |
| Bellary .. ..                                                                                                                                                   | 1,718                                | 639                                                                                                              | ..                                                                                  | ..                                                                                    | 639    | 1,079                |
| Kurnool .. ..                                                                                                                                                   | 390                                  | 280                                                                                                              | ..                                                                                  | ..                                                                                    | 280    | 110                  |
| Madras .. ..                                                                                                                                                    | 15                                   | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 15                   |
| Chingleput .. ..                                                                                                                                                | 2,600                                | 137                                                                                                              | 8                                                                                   | ..                                                                                    | 145    | 2,455                |
| North Arcot .. ..                                                                                                                                               | 611                                  | 87                                                                                                               | ..                                                                                  | ..                                                                                    | 87     | 524                  |
| South .. ..                                                                                                                                                     | 1,055                                | 325                                                                                                              | ..                                                                                  | ..                                                                                    | 325    | 730                  |
| Tanjore .. ..                                                                                                                                                   | 10,420                               | 1,938                                                                                                            | ..                                                                                  | ..                                                                                    | 1,938  | 8,482                |
| Trichinopoly .. ..                                                                                                                                              | 4,098                                | 48                                                                                                               | ..                                                                                  | ..                                                                                    | 48     | 4,050                |
| Madura .. ..                                                                                                                                                    | 3,877                                | 493                                                                                                              | ..                                                                                  | ..                                                                                    | 493    | 3,384                |
| Tinnevely .. ..                                                                                                                                                 | 39,499                               | 596                                                                                                              | ..                                                                                  | ..                                                                                    | 596    | 38,903               |
| Coimbatore .. ..                                                                                                                                                | 532                                  | 246                                                                                                              | ..                                                                                  | 4                                                                                     | 250    | 282                  |
| Nilgiris .. ..                                                                                                                                                  | 1,855                                | 196                                                                                                              | ..                                                                                  | ..                                                                                    | 196    | 1,659                |
| Falem .. ..                                                                                                                                                     | 1,095                                | 11                                                                                                               | ..                                                                                  | ..                                                                                    | 11     | 1,084                |
| South Canara .. ..                                                                                                                                              | 43                                   | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 43                   |
| Malabar .. ..                                                                                                                                                   | 1,05,862                             | 789                                                                                                              | ..                                                                                  | ..                                                                                    | 789    | 1,05,073             |
| Total .. ..                                                                                                                                                     | 2,01,136                             | 7,890                                                                                                            | 8                                                                                   | 325                                                                                   | 8,223  | 1,92,913             |
| Deduct arrears on Ali Rajah's estate in Malabar (Rs. 86,440) and Rs. 9 in Anantapur involved in a boundary dispute) which are not immediately recoverable .. .. |                                      |                                                                                                                  |                                                                                     |                                                                                       |        | 86,449               |
| Net balance .. ..                                                                                                                                               |                                      |                                                                                                                  |                                                                                     |                                                                                       |        | 1,06,464             |

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed February th.

Proceedings, No. 44, 4th February 1897.

Reviewing the demand, collection and balance statements of land revenue and cesses for December 1896.

Government {1897} of Madras.  
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 117, 23rd February 1897.

FEBRUARY.

Demand, Collection and Balance Statements.

Recording the Proceedings of the Board of Revenue reviewing the — of land revenue and cesses for December 1896.

## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

**READ**—the following Proceedings of the Board of Revenue (Land Revenue), No. 44, dated 4th February 1897 :—

**Read**—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for December 1896.

**Resolution**—No. 44, dated 4th February 1897.

According to the demand, collection and balance statements for December 1896, the arrear demand at the commencement of the current fasli amounted to Rs. 9,83,381, or Rs. 262 more than that shown in the statements for the previous month. The increase occurs in Ganjám (Rs. 135) and Madras (Rs. 127) and is ascribed to correction of errors.

2. *Arrears collected.*—Out of the arrear demand of Rs. 9,83,381 mentioned above, Rs. 7,56,483 or 76.9 per cent. were collected, Rs. 25,762 were written off the accounts, while Rs. 94,672 are irrecoverable, leaving a recoverable balance of Rs. 1,06,464.

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. | Considered irrecoverable or of doubtful recovery. | 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              |
|                     | Rs.                                                 | Rs.                                                                                                  | Rs.                                               | Rs.                                                                                                                                             | Rs.                                 | Rs.                                                                  | Rs.                   | Rs.          | Rs.             |
| 1. Tinnevely ..     | 37                                                  | 3,536                                                                                                | 249                                               | 29,536                                                                                                                                          | 4,842                               | 3                                                                    | 677                   | 23           | 38,903          |
| 2. Malabar ..       | 65                                                  | 767                                                                                                  | 2,512                                             | ..                                                                                                                                              | 505                                 | 3,590                                                                | 10,744                | 450          | 18,633          |
| 3. Kistna ..        | 490                                                 | 260                                                                                                  | 863                                               | ..                                                                                                                                              | 8,017                               | 896                                                                  | 539                   | 792          | 11,857          |
| 4. Tanjore ..       | 98                                                  | 471                                                                                                  | 229                                               | 84                                                                                                                                              | ..                                  | 2,305                                                                | 3,728                 | 1,567        | 8,482           |
| 5. Vizagapatam ..   | ..                                                  | 1                                                                                                    | 526                                               | 4,818                                                                                                                                           | ..                                  | 94                                                                   | 375                   | 524          | 6,338           |
| 6. Ganjám ..        | 272                                                 | 2,441                                                                                                | 618                                               | 1,286                                                                                                                                           | ..                                  | 497                                                                  | 955                   | ..           | 6,069           |
| 7. Trichinopoly ..  | 60                                                  | 1,988                                                                                                | 506                                               | ..                                                                                                                                              | ..                                  | 800                                                                  | 1,191                 | 5            | 4,050           |
| 8. Madura ..        | 26                                                  | 564                                                                                                  | 489                                               | ..                                                                                                                                              | ..                                  | 1,189                                                                | 865                   | 251          | 3,384           |
| 9. Chingleput ..    | 30                                                  | 683                                                                                                  | 199                                               | ..                                                                                                                                              | 687                                 | 46                                                                   | 810                   | ..           | 2,455           |
| 10. Nilgiris ..     | ..                                                  | ..                                                                                                   | 317                                               | ..                                                                                                                                              | ..                                  | 27                                                                   | 1,053                 | 262          | 1,659           |
| 11. Salem ..        | ..                                                  | ..                                                                                                   | 201                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | 883          | 1,084           |
| 12. Bellary ..      | ..                                                  | 93                                                                                                   | 770                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 18                    | 198          | 1,079           |
| 13. South Arcot ..  | ..                                                  | 36                                                                                                   | 191                                               | ..                                                                                                                                              | ..                                  | ..                                                                   | 478                   | 25           | 730             |
| 14. Nellore ..      | ..                                                  | 23                                                                                                   | 446                                               | ..                                                                                                                                              | ..                                  | 3                                                                    | 68                    | ..           | 540             |
| 15. North Arcot ..  | ..                                                  | ..                                                                                                   | 351                                               | ..                                                                                                                                              | ..                                  | 73                                                                   | 37                    | 63           | 524             |
| 16. Coimbatore ..   | ..                                                  | 74                                                                                                   | 90                                                | ..                                                                                                                                              | ..                                  | 2                                                                    | 116                   | ..           | 282             |
| 17. Cuddapah ..     | ..                                                  | ..                                                                                                   | 26                                                | ..                                                                                                                                              | ..                                  | 71                                                                   | ..                    | 32           | 129             |
| 18. Kurnool ..      | ..                                                  | ..                                                                                                   | 50                                                | ..                                                                                                                                              | ..                                  | 60                                                                   | ..                    | ..           | 110             |
| 19. Anantapur ..    | ..                                                  | 59                                                                                                   | 35                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 94              |
| 20. South Canara .. | ..                                                  | ..                                                                                                   | 27                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 16                    | ..           | 43              |
| 21. Madras ..       | ..                                                  | ..                                                                                                   | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | 15                    | ..           | 15              |
| 22. Górávari ..     | ..                                                  | 4                                                                                                    | ..                                                | ..                                                                                                                                              | ..                                  | ..                                                                   | ..                    | ..           | 4               |
| <b>Total ..</b>     | <b>1,078</b>                                        | <b>11,000</b>                                                                                        | <b>8,695</b>                                      | <b>35,724</b>                                                                                                                                   | <b>14,051</b>                       | <b>9,156</b>                                                         | <b>21,685</b>         | <b>5,075</b> | <b>1,06,464</b> |

4. Of the arrears outstanding at the end of the month, Rs. 20,773 (columns 2, 3 and 4) have been either collected since the end of the month, or are in process of adjustment, or have been ascertained to be irrecoverable.

No immediate steps can be taken for the recovery of Rs. 49,775, as the arrear is due from estates which are under Government management, or which belong to minors (column 5), or its collection has been postponed (column 6). Nearly the whole amount shown in column 5 of the statement against Tinnevely represents the arrears of peishcush due from the Uthumalai estate. The Collector has reported that these arrears cannot be cleared off before the end of June next.

5. The postponement of collections has been ordered in the four districts mentioned below. It is presumed that the collection of the amount appearing against Tinnevely was suspended for the reasons assigned in paragraph 4 of Board's Proceedings, No. 409, dated 29th October 1896, and paragraph 5 of Board's Proceedings, No. 5, dated 6th January 1897, but the Collector has not specified the amounts covered by each of the causes mentioned therein. Such particulars should invariably be furnished in future statements. As regards the amount appearing against Malabar, the explanation given in paragraph 4 of Board's Proceedings, No. 364, dated 28th September 1896, still applies. The collection of the amount appearing against Kistna has been suspended under the orders of the Board in the Settlement Department owing to loss of crop caused by floods. Of the amount appearing against Chingleput, Rs. 268 are due on lands taken up for public purposes, and the collection of the amount has been suspended pending the settlement of compensation. The collection of the remainder, Rs. 419, was postponed pending disposal of an appeal preferred to the Collector by a shrotriendard regarding the land-cess demand fixed on his village.

6. The arrears for which processes have been issued amounted to Rs. 21,685. The steps taken for the realization of this sum are shown in the margin.

|                                                                      |               |
|----------------------------------------------------------------------|---------------|
| Arrears for which demand notice No. 1 was issued.                    | Rs. 5,266     |
| Do. for which moveable property was attached or notified for sale .. | 2,185         |
| Do. for which demand notice No. 4 was issued.                        | 899           |
| Do. for which land was attached or notified for sale ..              | 13,335        |
| <b>Total ..</b>                                                      | <b>21,685</b> |

The amounts shown in column 9 "Other items" do not call for remarks.

7. In round numbers the recoverable balance for the Presidency at the end of the month was Rs. 1,06,000 out of an arrear demand of Rs. 9,83,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 3,65,000 and Rs. 13,80,000. The collections in the month aggregated Rs. 14,000 as against Rs. 1,87,000 in December 1895.

| Districts.         | Balance at the          |                   | Difference. |
|--------------------|-------------------------|-------------------|-------------|
|                    | Beginning of the month. | End of the month. |             |
|                    | Rs.                     | Rs.               | Rs.         |
| 1. Malabar ..      | 2,696                   | 2,611             | 85          |
| 2. Tinnevely ..    | 1,372                   | 1,372             | ..          |
| 3. Tanjore ..      | 866                     | 803               | 63          |
| 4. Salem ..        | 576                     | 576               | ..          |
| 5. Trichinopoly .. | 537                     | 490               | 47          |
| 6. South Arcot ..  | 365                     | 365               | ..          |
| 7. Nilgiris ..     | 233                     | 323               | ..          |
| 8. Vizagapatam ..  | 233                     | 221               | 12          |
| 9. Ganjám ..       | 295                     | 207               | 88          |
| 10. Madura ..      | 211                     | 198               | 13          |
| 11. Chingleput ..  | 201                     | 190               | 11          |
| 12. Bellary ..     | 30                      | 30                | ..          |
| 13. Coimbatore ..  | 8                       | 8                 | ..          |
| <b>Total ..</b>    | <b>7,713</b>            | <b>7,394</b>      | <b>319</b>  |

8. *Old arrears.*—The marginally-noted statement exhibits the arrears of fasli 1304 outstanding at the beginning and end of December 1896. In Tinnevely, Salem, South Arcot, Nilgiris, Bellary and Coimbatore, the arrears continue undiminished. The collection of the major portion of amount shown against Tinnevely depends upon the decision of a suit filed against Government. The amount shown against Salem represents the arrears due from the Pavitram mita. The sale of a portion of the mita for the realization of the arrears has been stopped by an injunction order from the Civil Court. The sum of Rs. 365 in South Arcot is stated to be covered by processes. It is hoped that the amount will be collected at an early date. Of the sum of Rs. 323 shown against Nilgiris, Rs. 317 have been recommended to be written off in the statement of irrecoverable arrears for

the past quarter. The Collectors of Bellary and Coimbatore have not reported what steps have been taken for clearing off the arrears shown against their districts. They are requested to furnish the information in future statements.

Arrears relating to fasli 1303 and previous years are found in the seven districts shown in the subjoined statement :—

| Fasli.                                                    | Ganjám. | Vizagapatam. | Chingleput. | Tanjore. | Madura. | Tinnevely. | Malabar. |
|-----------------------------------------------------------|---------|--------------|-------------|----------|---------|------------|----------|
| 1296 .. .. .                                              | Rs. 49  | Rs. ..       | Rs. ..      | Rs. ..   | Rs. ..  | Rs. ..     | Rs. ..   |
| 1298 .. .. .                                              | 1       | ..           | ..          | ..       | ..      | ..         | ..       |
| 1299 .. .. .                                              | 13      | ..           | ..          | ..       | ..      | ..         | 89       |
| 1300 .. .. .                                              | ..      | ..           | ..          | ..       | ..      | ..         | 2        |
| 1301 .. .. .                                              | 24      | ..           | ..          | ..       | ..      | ..         | 369      |
| 1302 .. .. .                                              | 105     | 443          | ..          | ..       | ..      | ..         | 111      |
| 1303 .. .. .                                              | 151     | ..           | 179         | 288      | 91      | 1,495      | 1,781    |
| Total .. .. .                                             | 343     | 443          | 179         | 288      | 91      | 1,495      | 3,848    |
| Arrears outstanding at the beginning of the month .. .. . | 304     | 485          | 198         | 288      | 91      | 1,495      | 3,892    |
| Difference .. .. .                                        | + 39    | 42           | 19          | ..       | ..      | ..         | 44       |

The amount collected during the month was Rs. 66 only out of an arrear demand of Rs. 6,753. In Ganjám, Rs. 361 relating to fasli 1304 and previous years are stated to be irrecoverable, but the Collector has included only Rs. 11 in the statement of irrecoverable arrears for the past quarter. The amount shown against Vizagapatam represents the balance of arrears of rent assigned by Messrs. Arbuthnot & Co. under Government Order, No. 438, Revenue, dated 3rd May 1892, which cannot be realized under Act II of 1864. In respect of the major portion of the amount appearing against Chingleput, no further steps appear to have been taken than issuing the simple demand notices prescribed in section 8 of Act II of 1864. The Collector of Tanjore has not explained why the amount shown against his district is still outstanding. He is requested to furnish the information in future statements. Of the amount shown against Madura, Rs. 76 represent the arrears of quit-rent, the payment of which has been objected to by the inamdars pending settlement of compensation for their lands taken up for the Periyár channels. The Collector reports that orders have been issued to dispose of the matter without delay. The balance, Rs. 15, is adjustable from deposits. Of the sum of Rs. 1,495 in Tinnevely, Rs. 1,261 have been recommended to be written off in the statement of irrecoverable arrears for the past quarter. Steps should be taken for the prompt collection of the balance, Rs. 234. Of the amount appearing against Malabar, Rs. 3,408 relate to the Wynaad taluk and the balance Rs. 440 to Ponani. Of the former amount, Rs. 1,973 are under process, Rs. 488 are shown as irrecoverable although only Rs. 122 have been recommended to be written off in the statement of irrecoverable arrears for the past quarter, Rs. 450 represent the balance of the value of a building purchased by the Taluk board on condition of paying the amount in annual instalments of Rs. 150, and Rs. 394 are stated to be under inquiry. Rupees 88 relating to the Wynaad Taluk and the sum of Rs. 450 in Ponani are adjustable from deposits. The attention of the Collectors concerned is again invited to the desirability of clearing off these old balances, as well as those appertaining to fasli 1304.

9. *Current.*—According to the demand, collection and balance statements for December 1896 the total current demand up to the end of the month amounted to Rs. 59,57,893 against Rs. 75,67,783 and Rs. 72,34,041 in faslis 1305 and 1304, respectively. The decrease is due mainly to the change of kistbandi in Tanjore and Anantapur districts and to the Collector of North Arcot having excluded the demand of the taluks north of the Pálar the collections in which have been ordered to be postponed—(vide Board's Proceedings, No. 5805 (Settlement), dated 19th November 1896. The Collector of North Arcot should have included the demand in the demand, collection and balance statement with a note in the column of remarks that the collection of the amount has been ordered to be postponed. Of the sum of Rs. 59,57,893 mentioned above, Rs. 41,96,652 or 70.4 per cent. were collected before the close of

the month, leaving at the end of it a balance of Rs. 17,61,241 or 29.6 per cent. of the demand against 9.2 per cent. and 11.2 per cent. at the end of December 1894 and 1895, respectively. The subjoined statement shows by districts the demand, collection and balance of current kists and the proportion of the balance to the demand :—

STATEMENT III.

| Districts.           | Current demand up to the end of |                | Current collections up to the end of December 1896. | Current balance up to the end of December 1896. | Percentage of balance to the demand at the close of |                |
|----------------------|---------------------------------|----------------|-----------------------------------------------------|-------------------------------------------------|-----------------------------------------------------|----------------|
|                      | December 1895.                  | December 1896. |                                                     |                                                 | December 1895.                                      | December 1896. |
|                      | Rs.                             | Rs.            | Rs.                                                 | Rs.                                             |                                                     |                |
| Ganjám .. .. .       | 4,47,552                        | 4,54,834       | 1,67,021                                            | 2,87,813                                        | 23.6                                                | 63.3           |
| Vizagapatam .. .. .  | 4,85,123                        | 4,72,737       | 3,62,742                                            | 1,09,995                                        | 6.1                                                 | 23.2           |
| Gódvári .. .. .      | 6,27,482                        | 5,31,422       | 4,32,160                                            | 99,262                                          | 2.4                                                 | 18.7           |
| Kistna .. .. .       | 9,57,748                        | 8,19,702       | 7,65,095                                            | 54,607                                          | 4.0                                                 | 6.7            |
| Nellore .. .. .      | 1,63,680                        | 1,87,785       | 1,87,785                                            | ..                                              | ..                                                  | ..             |
| Cuddapah .. .. .     | 6,14,136                        | 5,75,049       | 59,007                                              | 5,16,042                                        | 4.8                                                 | 89.7           |
| Anantapur .. .. .    | 3,76,153                        | 9,157          | 8,896                                               | 261                                             | 8.7                                                 | 2.8            |
| Bellary .. .. .      | 2,18,615                        | 2,01,244       | 75,739                                              | 1,25,505                                        | 13.5                                                | 62.3           |
| Kurnool .. .. .      | 4,72,968                        | 4,30,557       | 2,19,484                                            | 2,11,073                                        | 8.4                                                 | 49.0           |
| Madras .. .. .       | 50,890                          | 52,846         | 47,038                                              | 5,808                                           | 8.2                                                 | 11.1           |
| Chingleput .. .. .   | 19,653                          | 31,433         | 30,714                                              | 719                                             | 2.0                                                 | 2.3            |
| North Arcot .. .. .  | 5,00,748                        | 1,45,322       | 88,611                                              | 56,711                                          | 15.5                                                | 39.0           |
| South Arcot .. .. .  | 8,370                           | 6,943          | 6,088                                               | 855                                             | 6.8                                                 | 12.3           |
| Tanjore .. .. .      | 6,22,360                        | 5,76,979       | 4,77,829                                            | 99,150                                          | 47.3                                                | 17.2           |
| Trichinopoly .. .. . | 5,63,608                        | 6,76,979       | 67,298                                              | 38,919                                          | 86.7                                                | 36.6           |
| Madura .. .. .       | 1,07,972                        | 1,06,217       | 63,555                                              | 3,917                                           | 5.1                                                 | 5.8            |
| Tinnevely .. .. .    | 69,742                          | 67,472         | 7,397                                               | 2,933                                           | 38.7                                                | 28.4           |
| Coimbatore .. .. .   | 7,820                           | 10,330         | 11,360                                              | 4,899                                           | 24.1                                                | 30.1           |
| Nilgiris .. .. .     | 18,937                          | 16,259         | 5,98,856                                            | 21,695                                          | 3.6                                                 | 3.5            |
| Salem .. .. .        | 6,39,814                        | 6,20,451       | 31,933                                              | ..                                              | ..                                                  | ..             |
| South Canara .. .. . | 44,541                          | 31,933         | 4,34,612                                            | 1,17,914                                        | 16.2                                                | 21.3           |
| Malabar .. .. .      | 5,49,971                        | 5,52,526       | ..                                                  | ..                                              | ..                                                  | ..             |
| Total .. .. .        | 75,67,783                       | 59,57,893      | 41,96,652                                           | 17,61,241                                       | 11.2                                                | 29.6           |

In the marginally-noted \* districts no ryotwari kists accrued during the month under review. Of the remaining districts, the collections exceeded 95 per cent. only in Salem.

\* Nellore.  
Anantapur.  
Chingleput.  
South Arcot.  
Tanjore.

Madura.  
Tinnevely.  
Coimbatore.  
South Canara.

| † Districts.         | Balance. | Collected since the end of the month or covered by processes. | Remainder. |
|----------------------|----------|---------------------------------------------------------------|------------|
|                      | Rs.      | Rs.                                                           | Rs.        |
| Cuddapah .. .. .     | 5,16,042 | ..                                                            | 5,16,042   |
| Ganjám .. .. .       | 2,87,813 | 1,83,802                                                      | 1,04,011   |
| Kurnool .. .. .      | 2,11,073 | 48,354                                                        | 1,62,719   |
| Bellary .. .. .      | 1,25,505 | 48,320                                                        | 77,185     |
| Malabar .. .. .      | 1,17,914 | 1,08,431                                                      | 9,483      |
| Vizagapatam .. .. .  | 1,09,995 | 67,609                                                        | 42,386     |
| Gódvári .. .. .      | 99,262   | 22,756                                                        | 76,506     |
| Trichinopoly .. .. . | 99,150   | 99,150                                                        | ..         |
| North Arcot .. .. .  | 56,711   | 33,893                                                        | 22,818     |
| Kistna .. .. .       | 54,607   | 43,818                                                        | 10,789     |

portion of it should be remitted. The Collectors of Kurnool and Bellary have suspended the collection of the December kists to the extent of Rs. 1,52,654 and Rs. 77,185, respectively, under the authority of Board's Proceedings, No. 322 (Revenue Settlement), dated 6th November 1896, in which Collectors were authorised to suspend collections of the December kist in all cases in which the grant of remissions might be considered necessary. In Kurnool no processes have been issued

10. The balances exceeded half a lakh of rupees in each of the ten districts noted in the margin.† A portion thereof appears, however, to have been collected since the end of the month or to be covered by processes. The remainder for which special explanation is furnished by Collectors is referred to below. The collection of the whole amount shown against Cuddapah which represents the kist that accrued in December has been postponed under orders from the Settlement Department—vide Board's Proceedings, Mis. No. 6068 (Revenue Settlement), dated 30th November 1896. The Collector of Ganjám reports that prompt steps cannot be taken for the collection of Rs. 1,02,031 until it is settled what

in respect of Rs. 10,065 as the village accounts No. 16 were not sent to the taluks with the remittances. The Collector of *Malabar* reports that steps are being taken for the realization of Rs. 9,483 shown against his district. Of the amount appearing against *Vizagapatam* Rs. 38,396 represent the wet kists in the Golconda and Sarvasidhi taluks, the collection of which has been postponed until the jamabandi—*vide* Board's Proceedings, No. 412 (Revenue Settlement), dated 9th December 1896. The collection of Rs. 75,654 in *Gódvári* has been suspended under Board's Proceedings, No. 274 (Revenue Settlement), dated 16th October 1896, owing to loss of crop caused by floods. Of the amount shown against *North Arcot*, Rs. 10,650 represent the peishcush due in the month from the Punganur zemindari and from certain poligaris in the Chandragiri taluk and the collection of the amount has been postponed to this month—*vide* Board's Proceedings, No. 5428, dated 7th December 1896, and No. 5663, dated 24th December 1896. A further sum of Rs. 9,921 is due from the Karvetnagar zemindari and it is reported that the Deputy Tahsildar of Puttúr has promised to take prompt steps for the realization of the amount. It is not understood why the usual processes have not been promptly issued as in the case of other defaulters. In regard to the amount appearing against *Kistna* it is stated that the Tahsildars of Bandur and Bápatla have not furnished particulars of the steps taken for the recovery of Rs. 8,253. The omission should not be allowed to recur.

(True Copy and Extract.)

(Signed) R. C. C. CARR,  
Secretary.

To the Secretary to Government, Revenue Department.  
with a statement in MS.  
„ all Collectors (Divisional officers—Tahsildars).  
Copy to the Board of Revenue (Revenue Settlement).

## APPENDIX A.

STATEMENT showing the recoverable balance at the end of December 1896.

| Districts.                                                                                                                                                        | Balance at the end of December 1896. | Irrecoverable arrears as per quarterly statements, less subsequent collections, if any.                          |                                                                                     |                                                                                       |        | Recoverable balance. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------|----------------------|
|                                                                                                                                                                   |                                      | Arrears of land revenue and cesses sanctioned up to the quarter ending 30th September 1896, but not written off. | Amount promised to be included in the Board's next review of irrecoverable arrears. | Arrears of Local and Special funds other than cesses sanctioned, but not written off. | Total. |                      |
| 1                                                                                                                                                                 | 2                                    | 3                                                                                                                | 4                                                                                   | 5                                                                                     | 6      | 7                    |
|                                                                                                                                                                   | RS.                                  | RS.                                                                                                              | RS.                                                                                 | RS.                                                                                   | RS.    | RS.                  |
| Ganjám .. .. .                                                                                                                                                    | 6,592                                | 202                                                                                                              | ..                                                                                  | 321                                                                                   | 523    | 6,069                |
| Vizagapatam .. .. .                                                                                                                                               | 6,775                                | 437                                                                                                              | ..                                                                                  | ..                                                                                    | 437    | 6,338                |
| Gódvári .. .. .                                                                                                                                                   | 4                                    | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 4                    |
| Kistna .. .. .                                                                                                                                                    | 12,753                               | 896                                                                                                              | ..                                                                                  | ..                                                                                    | 896    | 11,857               |
| Nellore .. .. .                                                                                                                                                   | 822                                  | 282                                                                                                              | ..                                                                                  | ..                                                                                    | 282    | 540                  |
| Cuddapah .. .. .                                                                                                                                                  | 199                                  | 70                                                                                                               | ..                                                                                  | ..                                                                                    | 70     | 129                  |
| Anantapur .. .. .                                                                                                                                                 | 321                                  | 218                                                                                                              | ..                                                                                  | ..                                                                                    | 218    | 103                  |
| Bellary .. .. .                                                                                                                                                   | 1,718                                | 639                                                                                                              | ..                                                                                  | ..                                                                                    | 639    | 1,079                |
| Kurnool .. .. .                                                                                                                                                   | 390                                  | 280                                                                                                              | ..                                                                                  | ..                                                                                    | 280    | 110                  |
| Madras .. .. .                                                                                                                                                    | 15                                   | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 15                   |
| Chingleput .. .. .                                                                                                                                                | 2,600                                | 137                                                                                                              | 8                                                                                   | ..                                                                                    | 145    | 2,455                |
| North Arcot .. .. .                                                                                                                                               | 611                                  | 87                                                                                                               | ..                                                                                  | ..                                                                                    | 87     | 524                  |
| South „ .. .. .                                                                                                                                                   | 1,055                                | 325                                                                                                              | ..                                                                                  | ..                                                                                    | 325    | 730                  |
| Tanjore .. .. .                                                                                                                                                   | 10,420                               | 1,938                                                                                                            | ..                                                                                  | ..                                                                                    | 1,938  | 8,482                |
| Trichinopoly .. .. .                                                                                                                                              | 4,098                                | 48                                                                                                               | ..                                                                                  | ..                                                                                    | 48     | 4,050                |
| Madura .. .. .                                                                                                                                                    | 3,877                                | 493                                                                                                              | ..                                                                                  | ..                                                                                    | 493    | 3,384                |
| Tinnevely .. .. .                                                                                                                                                 | 39,499                               | 596                                                                                                              | ..                                                                                  | ..                                                                                    | 596    | 38,903               |
| Coimbatore .. .. .                                                                                                                                                | 532                                  | 246                                                                                                              | ..                                                                                  | 4                                                                                     | 250    | 282                  |
| Nilgiris .. .. .                                                                                                                                                  | 1,855                                | 196                                                                                                              | ..                                                                                  | ..                                                                                    | 196    | 1,659                |
| Salem .. .. .                                                                                                                                                     | 1,095                                | 11                                                                                                               | ..                                                                                  | ..                                                                                    | 11     | 1,084                |
| South Canara .. .. .                                                                                                                                              | 43                                   | ..                                                                                                               | ..                                                                                  | ..                                                                                    | ..     | 43                   |
| Malabar .. .. .                                                                                                                                                   | 1,05,862                             | 789                                                                                                              | ..                                                                                  | ..                                                                                    | 789    | 1,05,073             |
| Total .. .. .                                                                                                                                                     | 2,01,136                             | 7,890                                                                                                            | 8                                                                                   | 325                                                                                   | 8,223  | 1,92,913             |
| Deduct arrears on Ali Rajah's estate in Malabar (Rs. 86,440) and Rs. 9 in Anantapur involved in a boundary dispute) which are not immediately recoverable .. .. . |                                      |                                                                                                                  |                                                                                     |                                                                                       |        | 86,449               |
| Net balance .. .. .                                                                                                                                               |                                      |                                                                                                                  |                                                                                     |                                                                                       |        | 1,06,464             |

ORDER—No. 117, Revenue, dated 23rd February 1897.

Land Revenue No. 2.

Recorded.

(True Extract.)

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

To the Board of Revenue (Land Revenue).

Exd. P. Seetharam.

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