0/9 3,000—5-8-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 1937

DATED 3rd May 98

[Despatch Abstract.]

Recording B.P. passing orders on proposals made for the transfer to the Bursar office of the work of distributing Collections between Land Revenue and Cesses.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1898) Department.

CURRENT No. 2445.

3/3/98

Order. Mi. No. 1937 of 3.5.98.

Hon 28 1/5/98

Recorded.

KD 24/4/98

2/4/98

To the Board of Rev (L.R.) ✓ Dft's 6.5.98.

Hon The Board in view of the improvement that has taken place in recent years & of the more efficient estab^ts now being secured for taxing estab^ts prefer ~~the~~ to leave the work in the taluqs.

The recommendation to allocate advance collections as ordinary collections with supplt. matters a little

SK

23/4/98

From Board of Revenue Land Revenue

No. 71

Dated 17-3-98.

Received 28 "

Registered 29 "

Enclosures

Spare copies

SUBJECT.

Passing orders on proposals made for the transfer to the Huzur office of the work of distributing collections between Land Revenue & Cesses.

IA/22.3.98

BACK PAPERS.

G.O.	No.	Department.	Date.
Lett from Jamabandi Report for Fasli 1305 & enclosures with reference to proposals for transfer of collection of Land Revenue to Revenue Department			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed March th.

Proceedings, No. 71, 17th March 1898.

MARCH.

Passing orders on proposals made for the transfer to the Huzur office of the work of distributing collections between Land Revenue and Cesses.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—again the following Proceedings of the Board of Revenue (Land Revenue), No. 255, dated 11th July 1896:—

Read—again the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 730, dated 12th February 1896:—

Read—Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 6566, dated 2nd December 1895.

ABSTRACT.—Reviewing Deputy Director's report on the examination of village and taluk Accounts of Bhavâni, Palládam and Satyamangalam taluks of Coimbatore district.

Resolution—Mis. No. 730, dated 12th February 1896.

Recorded with the following remarks:—

(1) *Paragraph* 2 *of the Deputy Director's Report and paragraph* 5 *of the Settlement Proceedings.*—As already stated in Board's Proceedings, No. 454, Press, dated 13th December 1895, the Board in this department would leave it to the Director to revise Standing Order No. 28 as he thinks fit.

(2) *Paragraph* 8 (2) *Penultimate sub-paragraph.*—When a darkhast application is sanctioned too late for the commencement of cultivation in the fasli, a note should be entered in the remarks column of Taluk Account No. 4, that the sanction will have effect only from the next fasli for the purpose of preparing the jamabandi accounts.

(3) *Paragraph* 9 (*b*) *of the Deputy Director's Report—Demand, Collection and Balance.*—In regard to miscellaneous collections made in the taluk cutcherry, the Collector's attention is drawn to the instructions in paragraph 2 of Board's Proceedings, No. 531, dated 22nd September 1892.

(4) *Paragraph* 9 (*e*) *and* (*f*) *of the Deputy Director's Report.*—The Deputy Director is requested to favour the Board with proposals for effecting the distribution of collections between Land Revenue and Cesses in the Huzur office instead of in the taluks as at present, and to state how the system of empowering Revenue Inspectors to issue demand notices No. (1) has worked in the North Arcot district and whether it is desirable to extend it to other districts in the Presidency.

(5) *Paragraph* (9) (*g*) *of the Deputy Director's Report.*—Pound Fund receipts are excluded from the demand, collection and balance return, as a separate account is rendered in respect thereof (*vide* paragraph 2 of Board's Proceedings, No. 295, Revenue Settlement, dated 18th June 1889). No such accounts being maintained in respect of fish and ferry rents, their inclusion in the cash accounts is necessary (Board's Proceedings, No. 156, Revenue Settlement, dated 6th April 1888, and No. 578, dated 27th June 1888).

(6) *Paragraph* 9 (*h*) *of the Deputy Director's Report.*—Interest on arrears of fish-rent should appear in section 3 of Taluk Account No. 20 as revised in Board's Proceedings, No. 194, Revenue Settlement, dated 24th April 1889.

(7) *Paragraph* 10 (*g*) *of the Deputy Director's Report.*—Statistical Return (Taluk Account No. 57) relates to the official and not to the fasli year. Its preparation in the taluk office has been ordered to be discontinued.

(8) *Paragraph* 7 *of the Collector's endorsement.*—Cases of deceased pattadars should not appear in Village Account No. 3 or in enclosure A thereto.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Collector of Coimbatore.
" Settlement Department (clause 1 of the Proceedings).
" Deputy Director of Land Records and Agriculture.

Read—also the following letter from C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Secretary to the Commissioners of Land Revenue, dated 8th May 1896, No. 151-L.R.:—

With reference to paragraph 4 of Board's Proceedings, Mis. No. 730 of 1896, I have the honour to report that there does not appear to be any real difficulty in carrying out my suggestion to effect the allocation of collections between Land Revenue and Cesses in the Huzur. I append an extract from a report from Mr. Wynch on the subject which was read in Board's Proceedings, Mis. No. 3657 of 1894.

2. The only reason for making the allocation talukwar at all is that, under the Local Boards Act, it is necessary to determine what the proceeds of the land-cess in each taluk are in order to control transfers to the taluk boards. Even in this matter it may be questioned whether it is worthwhile to go through the elaborate distribution, and whether it would not be better to give taluk boards credit for the whole of the land-cess demand of the taluk, and to allow the deficiency to fall on "Land Revenue," or on the moiety of the cess reserved to the district board. The former plan would greatly simplify the procedure in disposing of arrears found to be irrecoverable. As to village-cess, I believe no talukwar allocation is in any way required.

3. As matters now stand, however, I would recommend that collections should be distributed in the Huzur by one calculation under the rules laid down by the Board for the preparation of the taluk distribution statements. It appears to me to be altogether unnecessary to distinguish advance collections from others, and the Cess funds should share with Land Revenue in any advance payments that may be made by the ryots during the kist months. All that would happen would be that cesses may get credit a little earlier than they otherwise would.

4. As regards excess collections, that is, collections made in excess of the final demand, the case is different; but except in the case of gross blundering over the fixing of the provisional demand, such collections should never occur in the gross, and therefore it is most improbable that at the end of the fasli, cesses will receive too much credit. Excess collections do occur and have to be adjusted in the fasli succeeding that in which they are made. This adjustment should be carried out during the earlier months of the fasli before collections begin, and should, of course, be reported. At the time the first kist falls due, no excess collection of a previous year should remain unadjusted, unless it be that a refund has been asked for, and this being so I do not see any difficulty in dealing with them. All such adjustments can be credited to Land Revenue and entered as such in the distribution statement for the district. When the collections begin, the amounts received will be added thereto, and the provisional distribution applied to the gross amount. It is on the careful working out of the provisional demand that the success of the system depends, and, as soon as that demand is properly determined, the distribution to be made is simply a matter for calculation.

5. The provisional demand for the whole district can, however, be gradually revised as soon as the fixed demand for each taluk is determined, and the data for distributing the collections between Land Revenue and Cesses will thus more and more nearly approach correctness as the jamabandi proceeds; whilst, before the end of the fasli, the differences between the final and provisional distribution should be reduced to a very small fractional amount.

6. At the end of the fasli, the total amount credited to Land-cess for the whole district would have to be distributed between the taluks on the basis of the proportion of the gross collections in each to the final demand. The amounts so shown could be communicated to the President of the district board and a talukwar register could be maintained in the Huzur for distributing arrear collections and amounts written off, as they are reported; that is, if the alternative course suggested in paragraph 2 is not acceptable. The taluk board must get credit for "not less than half the proceeds of the taxes levied in the taluk." If the district board transfers 50 per cent. of the whole amount levied in land-cess, this will be done, and much labour and worry avoided.

7. On the question of empowering Revenue Inspectors to issue No. 1 demand notices, I am reporting separately.

ENCLOSURE No. 1.

EXTRACT from Mr. Wynch's letter, No. 247 of 3rd November 1893, to the Board on the Demand, Collection and Balance of Nellore.

The distribution between Land Revenue and Cesses is checked in the Huzur by posting the figures from the taluk statements. Hence for this purpose the provisional demands adopted in the taluks are taken. It appears to be doubtful whether the accounts are properly adjusted, that is to say, whether adjustment proceeds any further than a mere alteration of the figures in the distribution statements The Accountant-General, I believe, adopts his figures from the district accounts-current, and therefore unless alteration memoranda are sent to him at the same time, no correction of the figures in the distribution statements sent to the Board with the revised demand, collection and balance returns would have any effect. For instance, the distribution statement for June 1892 (fasli 1301) shows an actual credit to village-cess of Rs. 1,62,859 and to land-cess of Rs. 1,64,689. But in the revised demand, collection and balance for June 1892 submitted in November 1892 (in which current collections under Land Revenue and Miscellaneous, Land-cess and Village-cess are shown separately), the credit to village-cess is reduced to Rs. 1,60,373 and that to land-cess to Rs. 1,62,377, but no alteration memoranda appear to have been sent to the Accountant-General. Again in March 1893, the accounts for 1301 were finally closed for three taluks, that is to say, all arrears were by that time recovered or written off.

In Kandukur the demand for road-cess was Rs. 21,272 and for village-cess Rs. 21,318. The amounts actually credited were Rs. 21,734 and Rs. 21,765, respectively, besides Rs. 38 and Rs. 49 written off. No steps appear to have been taken to adjust these overcredits.

For fasli 1302, the district distribution statement shows Rs. 1,71,265 as having been actually credited to Village-cess, but postings made from the treasury account current show Rs. 1,70,011 only as actually credited.

Items of miscellaneous revenue which carry no cesses are excluded from the distribution statement in some taluks but not in others.

The present system of amalgamating the collections of Land Revenue, Miscellaneous, and Cesses while coming in and afterwards distributing them amongst the several funds concerned, came into force with the introduction of the new manuals in fasli 1297. Instructions were given as to how the distribution was to be effected in paragraph 7 of Board's Proceedings, No. 289, Settlement, dated 17th August 1887. But the method was not understood in several districts and in Board's Proceedings, No. 279, Land Revenue, dated 15th April 1889, a form was prescribed for submission with the monthly demand, collection and balance return and more detailed instructions were issued. A few months later, in Board's Proceedings, No. 722, Land Revenue, dated 15th October 1889, a report was called for from all Collectors on the subject. The replies received have not yet been disposed of, a précis of them is given in the appended memorandum. They show that, up to 1890, the instructions were not generally understood and properly carried out. In April 1890 a modified form of distribution register was prescribed (Board's Proceedings, No. 196, Land Revenue, dated 15th April 1890), in place of the form appended to Board's Proceedings, No. 279, dated 17th April 1889.

Previously to this the Board in Board's Proceedings, No. 300, dated 1st May 1889, called for statements from all Collectors to show the credits made to cesses in fasli 1297 and the first nine months of 1298. These were reviewed in Board's Proceedings, No. 74, dated 6th February 1890, and some further instructions were issued in regard to the method to be followed in adjusting excess credits made to cesses at the expense of Land Revenue and *vice versâ*. Collectors were also called upon to submit in future with their jamabandi reports statements in the form appended to Board's Proceedings, No. 300, dated 1st May 1889, and to report on the operation of the rules.

From the Board's review above quoted it appears that in fasli 1297 erroneous credits were considerable in Ganjám, Nellore, Cuddapah, Kurnool, Chingleput, South Arcot, Tanjore and Tinnevelly. In the other districts the errors in adjustment were found to be small. For the first nine months of 1298 considerable over and under credits to cesses appeared which was explained to be due to the fact that the finally-settled demand was not known at the time the credits were made.

In the jamabandi report for fasli 1298 (Board's Proceedings, No. 128, dated 6th May 1890), no mention is made of the subject; nor is it alluded to in the report for fasli 1299. But in paragraph 39 of Board's Proceedings, No. 554, Settlement, dated 6th August 1892, references is made to a statement published with Board's Proceedings, No. 238, Land Revenue, dated 25th May 1892, from which it appears that differences between the proper and actual credits were small except in Chingleput and South Arcort and a few taluks of Cuddapah, Anantapur, Kurnool, Tanjore and Tinnevelly and the Board was satisfied that the rules were generally well understood and followed.

The report for fasli 1301 (Board's Proceedings, No. 113-A, dated 23rd March 1893, paragraph 39), shows that the number of districts in which erroneous credits had been made had increased to eleven, the amount of error in the thirty-one taluks named being an excess credit to cesses of Rs. 19,984 and an under credit of Rs. 75,615. It was further observed that the Collectors' reports were silent as regards the final closing of the accounts. The number of taluks in which final adjustments were pending for fasli 1300 was considerable while there were a good many taluks in which the accounts were still open for faslis 1299, 1298 and 1297. This was the very defect foreseen by the Committee which revised the village and taluk manuals—*vide* paragraph 7 of their letter read in Board's Proceedings, No. 289, dated 17th August 1887. The only remedy lies in prompt realization of the demand.

The Board's figures of "actual credits" are taken apparently from the Collectors' returns but it is not stated whether the figures agree with the Treasury accounts-current or not. It will be seen from paragraph 23 *supra* that in Vellore this was not the case for fasli 1302, and I have also shown reason for believing that for fasli 1301, the adjustments made in the distribution between Land Revenue and Cesses were merely fictitious, having been made only in the revised demand, collection and balance statement and the distribution statement and not carried out in the Treasury accounts by short credits to cesses or by submission of alteration memoranda to the Accountant-General.

My own personal inspection of the accounts in other districts, viz., Tinnevelly, Salem, North Arcot, Chingleput and Gódávari goes to show that the rules laid down in regard to (1) the provisional distribution or (2) the final distribution are not properly understood and followed in the taluks.

The difficulties met with and the commonest errors found will be most clearly seen from an enumeration of the various processes which have to be performed in order to arrive at the amount to be credited to cesses.

The form of distribution statement prescribed in Board's Proceedings, No. 196, Land Revenue, dated 15th April 1890, is given below for facility of reference:—

Taluk.	Demand.				Collection.	Percentage of column 6 to column 5.	Amount credited to	
	Land revenue and Miscellaneous.	Land-cess.	Village-cess.	Total.			Land-cess.	
							(a) Amount to be credited at the percentage in column 7.	Amount actually credited.
1	2	3	4	5	6	7	8	9

Taluk.	Amount credited to—*cont.*					Remainder to Land Revenue.
	Land-cess—*cont.*	Village-cess.			Total.	
	Difference.	Amount to be credited at the percentage in column 7.	Amount actually credited.	Difference.	Amount actually credited 9 + 12.	
	10	11	12	13	14	15

I. From July to the first kist month it is usual to enter as demand in the first five columns, the amount of actual collections shown in column 6. In the kist months the method of arriving at the provisional demand varies in different districts and the results are more or less inaccurate. This is the first cause of error and if remissions granted in the previous year are also excluded from the current year's demand, the error caused in the subsequent processes may be considerable. In any case the proper percentage in column 7 cannot be arrived at till the finally-settled demand is known.

II. Before the amount to be entered as collections in column 6 can be ascertained, the following calculations have to be made. In nearly every taluk (except in Salem district), the gross collections are taken from the Treasury accounts. Having ascertained the amount credited under Land Revenue, Miscellaneous and Cesses in the daily posting statement (or average) kept in the treasury, the gumastah proceeds—

(*a*) To deduct the amount collected on account of other taluks or districts.

(*b*) To deduct advance collections [this is often not done at all and when it is attempted, the sum deducted is only an approximate amount. The existing forms of village accounts are not adapted for exhibiting advance collections (which occur to a greater or less extent in every village in every taluk). It is possible to calculate the advance collections, but the neglect of some village officers to submit their demand, collection and balance accounts with the remittance which happens in every taluk, renders it impossible to work out correct figures for the whole taluk. The mistakes made in this respect are often very great].

(*c*) Items of miscellaneous revenue carrying no cesses at all are sometimes excluded and sometimes not.

(*d*) Collections made in other taluks or districts for the taluk. [These are sometimes not communicated to the taluk in time to be included in the taluk accounts for the month, but being known in the Huzur are credited there. The taluk accounts have to be altered.]

(*e*) Advance collections if deducted in previous months have to be added. Many mistakes are made in this account, there being no prescribed accounts or instructions as to how these adjustments should be made.

(*f*) Excess collections of the previous fasli ordered to be adjusted in the month have to be added. [Sometimes the gumastah forgets to do this—*vide* paragraph 8 (c) *supra*.]

III. Arithmetical blunders are frequently made in calculating the percentage in column 7, and the rule as regards taking the next highest integer if the percentage is below 98 and taking the correct fraction to two places of decimals if above 98 is often neglected. Arithmetical blunders also occur in columns 8 and 11.

IV. It is not understood in some places that the object of the above calculations is to ascertain the amount which should be credited to cesses in the account current. The account current is submitted before the demand, collection and balance and, in consequence, the sum entered in the account current is worked out on some entirely different principle. I am not aware of the reason which led the Board to insert the extra columns to show the "sums actually credited." If there is any difference it can, as far as I know, only be due to the fact that the figures entered in the account current have been calculated in a different way.

The demand, collection and balance returns, although submitted subsequently, should be closed, of course, up to the date of closing the account current; this is the case in Vellore, in some taluks in Salem, in some taluks in Kistna and in North Arcot, but there are no orders on the subject and the practice is not universal.

V. The registers for each fasli are not continued up to the date of final closing of the accounts.

VI. Irrecoverable arrears are not properly written off.

VII. The credits to cesses entered in the account current are not always distinguished fasliwar. If this is not done and only a lump sum credit on account of, perhaps, 3 or 4 faslis is made in the account current, it becomes extremely difficult to compare the entries in the Register for a given fasli with the account current.

VIII. The method of making adjustments in case of over-credits by short credit in subsequent months is not understood in some taluks, and I believe, commonly effected, when it is done, in the Huzur, instructions being afterwards sent to the taluk to correct the figures in the taluk statement, It occasionally happens that corrections are made in the Huzur without being communicated to the taluks at all.

It will be observed that the Gódávari district does not appear in the list appended to paragraph 39 of Board's Proceedings, No. 113-A (Settlement), dated 27th March 1893, but on examining the distribution statements for the Ellore taluk I found that the form in use was the old one prescribed in Board's Proceedings, No. 279, dated 15th April 1889; the amount shown as credited in the month of April 1893 did not agree with the entry in the account current which had been made on some other principle not explained; the statements were discontinued after April, because credits made to cesses up to that date were already in excess of the demand; for previous faslis, statements were not forthcoming completely, one or two for fasli 1301 were produced, from which it appeared that arrears for fasli 1300 were still outstanding and in one or two old statements; for fasli 1300 old arrears of previous faslis appeared. Obviously the system is not understood in the least.

If the present system is to continue, the work should be done only in the Huzur offices. I consulted the Treasury Deputy Collectors in North Arcot and Nellore in regard to this proposal, and both of them agreed to it. The work is, I am sure, not being properly done in the taluk offices as the Board supposes.

In Vellore taluk, North Arcot district, the distribution register was a mass of alterations and corrections, some made by the taluk gumastahs, others under orders of the Huzur, but none of them authenticated or explained.

The returns submitted to the Board show talukwar figures as revised in the Huzur offices, and it would simplify matters considerably to relieve taluk officers of the work altogether. The information is of no use in the taluk office. Taluk Manual Accounts Nos. 22 and 23 might be discontinued. The distribution registers maintained in the Huzur would furnish the necessary particulars if required at any time, and the only other accounts in which the figures appear are taluk manual No. 24, statement of demand and collections under all sources of revenue for a series of years (a statement which I find seldom kept posted to date under all columns) and jamabandi return No. 46. For the former information could be furnished to the taluks from the Huzur, but it seems to me questionable whether there is any object in preserving details of collections of cesses separately in each taluk. If I recollect right, the Annual Local Fund Administration reports contain a statement to show the expenditure in each taluk relative to the amount of land cess collected therein, but this could be compiled in the Huzur.

Statement No. 46, as given in the Manual, merely requires the demand to be shown separately, but as modified in some districts, collections under cesses are exhibited separately—this is apparently unnecessary and is not prescribed under any orders of the Board.

As regards advance collections, so far as the system of distributing collections between land revenue and cesses is concerned, I see no reason whatever for their exclusion. In most districts now cesses are levied at one anna each per rupee of assessment. That is to say, out of every 18 annas received in the treasury on account of Land Revenue, Miscellaneous and Cesses, 16 annas are due to Land Revenue, 1 anna to Land-cess and 1 anna to Village-cess, and I fail to see any reason why advance collections should be credited entirely to Land Revenue.

The only object in excluding advance collections from the demand, collection and balance is that credit may not be given for a good percentage of collections to demand which has really no existence—*vide* Board's Proceedings, No. 533, dated 6th September 1887—but instead of devising some other method of exercising supervision over collections to suit the system of account keeping in force, an enormous amount of labour has been entailed on some taluk establishments in the endeavour to exclude excess collections, while in many other taluks no attempt has been made to do so at all.

I think it only leads to unnecessary difficulty in verifying the accounts to insist on too minute accuracy in filling in the collections in column 6.

I would include all sums collected for the district (whether in it or out of it) credited in the month under the heads "Land Revenue, Miscellaneous and Cesses," including Huzur collections and other sums so credited although known not to have any demand for cesses. The error due to this will be trifling, compared with the errors now made or even with the error due to the necessity of working for the greater part of the year upon an assumed demand. Whereas it would have advantage of rendering comparison between distribution registers and other accounts—an easier matter.

My own experience is that it makes all the difference in checking accounts whether one has to require an explanation and work out a sum in case of every figure or whether one can verify the entry by simply comparing the totals of one account and another. Cesses might get credit for the full amount of their demands a little sooner than they otherwise would, but that is not a matter of any great moment.

The distribution statement should be worked out separately for the current fasli and for each fasli for which there are arrears outstanding and in the office copies of the account current credits to cesses should be made fasliwar.

The only difficulty in the way of having distribution made in the Huzur office alone is that the demand, collection and balance statements are not received from the taluk office till some days after the account currents; and until their receipt, particulars of (*a*) sums collected for other taluks in the taluk, (*b*) sums collected in other taluks for the taluk, (*c*) excess collections adjusted in the month, (*d*) sums kept in *amanat*, (*e*) advance collections made in previous months adjusted in the month would not be known. By having the demand, collection and balance accounts closed up to the date of closing taluk treasury accounts, and by getting, if necessary, in advance a statement from the taluk showing the above particulars, the difficulty could, I think, be easily overcome.

Resolution—No. 255, dated 11th July 1896.

The Deputy Director's proposal for effecting the distribution of collections between Land Revenue and Cesses in the Huzur office instead of in the taluks will be referred to the Collectors of the marginally-noted districts for remarks.

(1) Gódávari.	(5) Tanjore.
(2) Kistna.	(6) Tinnevelly.
(3) Bellary.	(7) Coimbatore.
(4) North Arcot.	(8) Salem.

(True Copies and Extract.)

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

To the Collector of Ganjám.
" " of Kistna.
" " of Bellary.
" " of North Arcot.
" " of Tanjore.
" " of Tinnevelly.
" " of Coimbatore.
" " of Salem.

READ—also replies from the Collectors consulted in Board's Proceedings, No. 255, dated 11th July 1896.

RESOLUTION—No. 71, dated 17th March 1898.

The papers read above relate to the distribution of collections between Land Revenue and Cesses.

2. The work of distributing collections between Land Revenue and Cesses and of finally accounting for the entire demand under these heads is at present done in Taluk offices. In 1893, Mr. Wynch, as Deputy Director of Land Records and Agriculture, reported, after a personal inspection of the accounts in some districts, that the rules on the subject were not properly understood or followed in Taluk offices. He considered that if the same system of distribution was to continue, the work should be transferred to the Huzur office. Three years later, the same change was recommended by Mr. Benson in his letter, dated 8th May 1896, printed in Board's Proceedings, No. 255, dated 11th July 1896. On this occasion, Mr. Benson's letter, together with an extract from Mr. Wynch's report, was communicated to the Collectors of the marginally-noted districts for remarks. *Vide* Board's Proceedings, No. 255, dated 11th July 1896.

Gódávari.	Tanjore.
Kistna.	Tinnevelly.
Bellary.	Coimbatore.
North Arcot.	Salem.

3. All the Collectors consulted have submitted their replies. The Collectors * of North Arcot, Gódávari, Tanjore, Salem and Coimbatore advocate the proposed transfer of work from the taluk to the Huzur office, while the Collectors † of the remaining districts are in favour of continuing the present system, subject to closer supervision by the Huzur office.

* Messrs. Wynne, Shipley, Andrew, Mounsey and Bradley.
† Messrs. Atkinson, Higgens and Campbell.

4. Although the majority of the Collectors consulted are thus in favour of Mr. Wynch's proposal, the Board thinks that the balance of advantage is against it. The monthly distributions, and various adjustments, which are now effected in the taluks, can, no doubt, be done in the Huzur office by maintaining a separate distribution list for each taluk; but the change would secure no diminution of labour, and the transfer

of it to the Huzur would probably entail the strengthening of the Huzur establishment. Comparing the figures quoted by Mr. Wynch with the corresponding figures taken from the jamabandi report for fasli 1305, it is clear that the errors in the monthly distribution, as well as in the final adjustment of collections, are now much fewer than they were in 1891–92. The improvement is in fact quite remarkable. A good deal also has been done of late to improve the efficiency of Taluk establishments and it is not unlikely that, under the scheme for reorganizing the Taluk establishments throughout the Presidency which may be expected to come into force shortly, the work of distributing the cess collections, like all other work, will be better done than hitherto. For these reasons, the Board considers it unnecessary to disturb the present arrangements for distributing cess collections and for finally adjusting the demand and collections under Land Revenue and Cesses.

Fasli.	Number of districts in which errors were made in credit.	Amount of error by		Number of taluks in which the final adjustment had not been effected.
		Excess credit.	Under credit.	
		Rs.	Rs.	
1301	11	19,984	75,615	134
1305	6	1,258	34,940	85

5. Both Mr. Wynch and Mr. Benson have expressed the opinion that the work of provisional distribution might be simplified by not attempting, as is now done, to exclude advance collections from the Treasury collections taken up for distribution. This suggestion will be given effect to at once.

(True Copy and Extract.)

Secretary.

To the Deputy Director of Land Records and Agriculture.
" the Settlement Department.
" all Collectors (except Madras)—(Divisional-officers and Tahsildars).
" the Accountant-General.
" the Secretary to Government, Revenue Department.

Mxd. T. Lutchmiah Naidu.

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