

Revenue (1898) Department.

PRESS SERIES.

G.O., No. 338.

Dated 11th June

[Despatch Abstract.]

L and Revenue and Cesses.

Recording Bds Progs. reviewing the
demand, collection and balance statements
of — for March 1898.

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. 3483

From Board of Revenue
Land Revenue
No. 119

Dated 17.5.98.

Received 24

Registered 25

Enclosures/.

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SUBJECT.

Reviewing the demand
collection and balance state-
ments of land revenue and
cesses for March 1898.

Order No. 338 of 11th June 1898.

Recorded.

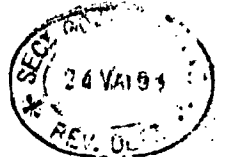
18/6/98
20.6.98

To the Board of Revenue
L.R. 20.6.98

30/2

20/6/98

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BACK PAPERS.

G.O.	No.	Department.	Date.
172-211	172-211	172-211	172-211

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement of Demand, Collection, and Balance of *Land* Revenue of the Madras Presidency up to the end of *March* 1898.

Statement of Demand, Collection, and Balance of Revenue.																
Districts.	Arrears at the beginning of the <i>faisli</i> .	DEMAND.				COLLECTIONS.							Arrears remitted.	BALANCE.		
		Current			Total Arrears and Current.	Arrears			Current			Total Arrears and Current.		Arrears.	Current.	Total.
		Up to last Month.	In this Month.	Total.		Up to last Month.	In this Month.	Total.	Up to last Month.	In this Month.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam ..	287,334	10,90,341	395,965	14,86,306	17,73,640	272,321	7462	279,783	845,283	389,524	12,34,807	15,14,590	646	6905	257,499	258,404
Vizagapatam ..	155,587	11,67,985	314,023	15,32,028	16,87,595	157,714	668	152,382	10,16,342	373,511	13,89,853	15,42,235	572	2693	142,155	144,848
Godavari ..	98,548	40,72,209	1865,750	5937,959	60,36,507	94,552	1477	96,029	39,02,599	19,20,051	582,2650	59,18,679	1461	1058	115,309	116,367
Kistna ..	26,117	4361571	2035,497	63,97,068	64,23,185	18,983	275	19,258	39,35,171	21,05,617	6040788	60,60,046	4373	2486	356,280	358,766
Nellore ..	58,375	976,350	844,360	18,20,710	18,79,085	56,654	34	56,688	798,743	816,676	1615419	16,72,107	990	697	205,291	205,988
Cuddapah ..	909,735	1751,321	581,501	23,32,822	32,42,557	290,449	45365	335,814	1159,262	541,767	1701,029	20,36,843	"	573921	631,793	1205,714
Anantapur ..	308,355	345,989	334188	6,80,177	9,88,532	248,715	33,675	282,390	252,688	308,408	561096	843,486	"	25,965	119,081	145,046
Bellary ..	431,022	1061,871	543,547	16,05,418	20,36,440	374,135	34,799	408,934	885,068	538,789	1423857	18,32,791	313	21,775	181,561	203,336
Kurnool ..	337,428	13,44,276	414,357	17,58,633	20,96,061	258,978	33,202	292,180	1168,701	413,142	1581843	18,74,023	2	45,246	176,790	222036
Madras ..	804	69,015	95,37	78,552	79,356	746	6	752	61,161	10,547	71708	72,460	"	52	6844	6896
Chingleput ..	21,938	10,64,663	479,735	15,44,398	15,66,336	19,604	10	19,614	916,162	429,604	1345766	13,65,380	772	1552	198,632	200,184
North Arcot ..	91,064	18,10,248	777,739	25,87,987	26,79,051	89,773	91	89864	14,92,202	712,209	2204,411	2294275	484	716	383,576	384,292
South Arcot ..	10,654	23,29,079	11,14,100	34,43,179	34,53,833	8532	64	8596	22,46,553	10,84,422	3329,975	3338571	842	1216	113,204	114,420
Tanjore ..	65,657	33,47,424	16,57,826	50,07,250	50,72,907	61,552	540	62092	31,79,486	17,72,096	4951,582	5013674	1049	2516	55,668	56,184
Trichinopoly ..	142,774	16,70,862	581,858	22,52,720	23,95,494	138,554	625	139,179	14,50,819	567,359	2018,178	2157,357	494	3101	234,542	237,643
Madura ..	104,870	11,43,416	761,142	19,04,558	20,09,428	99,958	990	100,948	10,64,038	758,165	18,22,203	19,23,151	1127	2795	82,355	85,150
Tinnevely ..	208,554	8,44,673	732,852	15,77,525	1786,079	180,749	4656	180,412	43,3679	7,40,493	1434,172	16,19,584	1946	21,196	1,43,353	164,549
Coimbatore ..	15,168	16,61,325	818,874	24,80,199	2495,367	14,351	267	14,618	15,98,139	831,244	2429,383	24,44,001	392	158	50,816	50,974
Nilgiris ..	17,881	50,623	78,687	1,29,310	1,47,191	14,732	640	15,372	45,958	58,770	104,728	120,100	1899	610	24,582	25,192
Salem ..	10,191	18,99,317	693,952	25,93,269	26,03,460	10,059	"	10,059	18,96,965	692,923	25,89,888	2599,947	132	"	3381	3381
South Canara ..	5695	32,634	745,107	777,741	7,83,436	5746	57	5203	32,634	711,119	7,43,753	7,48,956	69	423	33,988	34,411
Malabar ..	135,153	16,82,709	625,256	23,07,965	24,43,118	34,798	460	35,258	14,91,313	542,297	20,33,610	2068,868	3879	96,016	274,355	370,371
Total ..	344,2904	33,777,901	164,57853	502,35,754	536,78,658	24,45,055	165,370	26,10,425	301,31,966	163,18,733	464,50,699	490,61,124	21,382	811,097	3785,055	45,96,152

1898.

Board of Revenue

(Land Revenue),
MADRAS.

Note — The entries in columns 3, 7 and 10 differ from those in the statement for February as shown below:—

Districts	Col: 3 (Col: 5 of last months stat ^{ts}) Current demand	Col: 7 (Col: 9 of last months stat ^{ts}) Arrear Collections	Col: 10 (Col: 12 of last months stat ^{ts}) Current Collections.
Gajam	"	-22	"
Kumool	-12	"	-12
Trichinopoly	"	-6	+6
Malabar	-1	"	"

The variation in the first three districts are ascribed to the rectification of errors. The decrease in Malabar is due to the fractions of a paise being rounded off.

L. Devanambattu

20 MAY 1898

As Secretary

Printed May th.

Proceedings, No. 119, 17th May 1898.

MAY.

Reviewing the demand, collection and balance statements of land revenue and cesses.
March 1898.

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 March 1893.

RESOLUTION—No. 119, dated 17th May 1893.

According to the demand, collection and balance statements for March 1893, the arrear demand at the commencement of fasli 1307 amounted to Rs. 34,42,904 or Rs. 206 more than that shown in the statements for the previous month. The variations are noted in the margin. The increase in Ganjam is due to revision of the land-cess demand on certain zemindari and proprietary estates for fasli 1306, while that in Vizagapatam is ascribed to the inclusion of land-cess relating to faslis 1300 to 1306 on certain village service inams in the Vizianagram zemindari which had been erroneously collected by the estate. The variations in the remaining districts are ascribed either to the correction of errors or to the rounding off of fractions.

2. *Arrears.*—Out of the arrear demand of Rs. 34,42,904 mentioned above, Rs. 26,10,425 or 75.8 per cent. were collected and Rs. 21,382 were written off the accounts, while Rs. 89,878 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 7,21,219.

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:—

The following table shows the recoverable balance in each district, together with the steps taken for its recovery or the reasons that preclude the taking of such steps:—

Districts.	Increase.	Decrease.
Rs.	Rs.	Rs.
Ganjam	125	..
Vizagapatam	73	..
Godavari	30	..
Kurnool	..	31
Tinnevely	8	..
Malabar	1	..
Total	237	31
Net decrease	206	..

STATEMENT No. 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 inquiry or correspondence including amounts embroiled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
1. Cuddapah	Rs. 175	Rs. 58	Rs. ..	Rs. ..	Rs. 680	Rs. 95,280	Rs. 4,77,727	Rs. 5,73,920	
2. Kurnool	1,192	117	51	..	35	43,815	..	45,210	
3. Anantapur	1,494	7	233	..	16	24,206	..	25,956	
4. Bellary	650	30	254	..	9,258	11,219	..	21,411	
5. Tinnevely	..	1,728	9,000	6,378	..	1,506	1,859	20,471	
6. Malabar	..	174	..	1,045	31	5,650	3,528	10,428	
7. Ganjam	448	328	684	..	2,624	2,476	..	6,560	
8. Trichinopoly	..	81	424	..	119	2,092	7	2,723	
9. Madura	5	581	667	..	886	450	..	2,589	
10. Vizagapatam	87	14	321	..	42	1,984	..	2,448	
11. Tanjore	..	243	1,629	59	151	243	..	2,325	
12. Kistna	..	120	268	..	865	..	899	2,152	
13. Chingleput	362	184	57	..	536	..	75	1,214	
14. South Arcot	..	34	451	..	132	171	277	1,065	
15. Godavari	348	..	680	..	30	..	..	1,058	
16. North Arcot	28	111	308	..	93	..	54	594	
17. South Canara	..	110	..	..	3	135	150	398	
18. Nellore	..	131	239	..	19	7	..	396	
19. Nilgiris	..	18	..	..	127	..	..	164	
20. Coimbatore	16	6	73	..	..	21	..	116	
21. Madras	..	..	..	..	..	31	..	31	
22. Salem	..	..	..	..	..	..	..	..	
Total	4,630	2,162	8,427	9,059	17,217	5,853	1,89,870	4,84,501	7,21,219

4. Of the arrears outstanding at the end of the month, Rs. 15,219 (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. 26,276, as (a) the arrear is due from estates which are under Government management or belong to minors (column 5), or (b) its collection has been postponed (column 6).

5. The postponement of collections has been ordered in the districts shown below:—

In its Proceedings, No. 323, dated 28th April 1897, the Board in the Settlement Department ordered that, in tracts of the Bellary district in which dry remissions were granted, the collection of the unremitted portion of the dry assessment should be postponed till the current fasli. The amount appearing against this district represents the balance remaining uncollected in pursuance of that order. Of the amount shown against Tinnevely, Rs. 4,188 represent second-crop assessment imposed on certain mita lands, and the collection of the amount depends on the decision of a suit filed against Government in respect of the charge. The collection of the balance, Rs. 2,190, has been suspended by the Collector pending the decision of certain appeals preferred to him. The Collector will again be requested to expedite the disposal of these appeals. The reasons for suspending the collection of Rs. 1,045 shown against Malabar have not been specified. The Collector is requested to supply the omission. Rupees 536, appearing against Chingleput, are due on certain lands taken up for public purposes, and the collection of the amount has been suspended pending the settlement of compensation.

6. The arrears, for which processes have been issued, amounted to Rs. 1,89,370.

	RS.
Arrears for which demand notice No. 1 was issued	1,49,637
Arrears for which moveable property was distrained or notified for sale	19,135
Arrears for which demand notice No. 4 was issued	9,206
Arrears for which land was attached or notified for sale	11,392
Total	1,89,370

The steps taken for the realization of this sum are shown in the margin. The amounts covered by demand notice No. 1 occur chiefly in Cuddapah, Kurnool and Anantapur where the famine of last year has, no doubt, rendered collection more difficult than usual.

7. Of the amounts shown under "other items," those appearing against Cuddapah and Tinnevely call for remarks. The major portion of the amount relating to the former district, viz., Rs. 3,58,641, represents the dry assessment of fasli 1306

in parts of the four northern taluks of the district, the collection of which was suspended until the receipt of Government Order, No. 154, Revenue, dated 15th March 1898. Of the balance, Rs. 1,18,230 represent the dry assessment for fasli 1306 remitted in the same Government Order. Of the amount appearing against Tinnevely, Rs. 1,689 represent sale-proceeds placed under Revenue deposit pending confirmation of sales of land by Divisional-officers.

Old arrears relating to fasli 1305.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	RS.	RS.	RS.
Ganjām	111	102	9
Vizagapatam	17	17	..
Kistna	865	865	..
Bellary	26	26	..
Chingleput	213	213	..
Tanjore	361	355	6
Trichinopoly	23	23	..
Madura	96	84	12
Tinnevely	1,512	1,512	..
Malabar	2,090	2,071	19

8. The recoverable balance for the Presidency at the end of the month was in round numbers Rs. 7,21,000 out of an arrear demand of Rs. 34,42,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 66,000 and Rs. 9,89,000. The collections in the month aggregated Rs. 1,65,370 as against Rs. 9,662 in March 1897.

9. *Old Arrears.*—The marginal statement exhibits the arrears of fasli 1305 outstanding at the beginning and end of March 1898.

Arrears relating to fasli 1304 and previous years are found in the eight districts shown in the subjoined statement:—

Old arrears.

Fasli.	Ganjām.	Vizagapatam.	Chingleput.	South Arcot.	Tanjore.	Trichinopoly.	Tinnevely.	Malabar.
1298	..	..	..	..	..	..	..	..
1299	..	..	..	..	..	..	..	..
1300	..	..	..	..	..	..	..	..
1301	..	..	..	..	..	..	..	147
1302	..	..	..	..	..	..	..	..
1303	..	..	..	..	..	..	..	555
1304	..	..	..	..	..	..	..	243
Total	27	76	24	364	1,051	28	1,309	1,530
Arrears at the beginning of the month	27	117	24	364	1,051	28	1,354	1,569
Difference	..	41	..	..	..	..	45	89

The whole of the arrears shown against Ganjām, Tanjore, and Trichinopoly and Rs. 1,309 relating to fasli 1304 in Tinnevely continue undiminished for the reasons

stated in paragraph 9 of Board's Proceedings, No. 54, dated 9th March 1898.* The sum of Rs. 24 due in Chingleput has been reported to be "under enquiry" since December 1897; the investigation should be completed at an early date. Of the amount appearing against Vizagapatam, Rs. 66, which are reported to be irrecoverable, represent the arrears of rent due to Messrs. Arbuthnot & Co. and assigned by them to Government. The remaining sum of Rs. 10 is under enquiry. Rupees 364 appearing against South Arcot represent the amount due from a cowledar who objected to its payment and filed a suit against Government—vide paragraph 8 of Board's Proceedings, No. 103, dated 30th March 1897. The suit has been decided in favour of Government, but the cowledar has filed an appeal, which is still pending and as the whole of his property has been attached and sold, the sum of Rs. 364 still due from him has been included in the statement of irrecoverable arrears for the quarter ending 31st March 1898. The whole of the amount appearing against Malabar relates to the Wynad taluk; Rs. 866 are covered by processes, Rs. 31 are under enquiry, and Rs. 184 due from certain estates have not been collected, pending enquiry into objections preferred by the proprietors. For the balance of Rs. 449, particulars have not been furnished by the Collector owing to non-receipt of information from the taluk. The Collectors concerned are requested to make their best endeavours to clear off these long standing arrears at as early a date as possible.

10. *Current.*—According to the demand, collection and balance statements for March 1898, the total current demand up to the end of the month amounted to Rs. 5,02,35,754 against Rs. 4,99,08,380 and Rs. 4,94,84,134 in faslis 1306 and 1305, respectively. Of this sum, Rs. 4,64,50,699 or 92.5 per cent., were collected before the close of the month, leaving at the end of it a balance of Rs. 37,85,055 or 7.5 per cent. of the demand against 4.7 per cent. and 13.8 per cent. at the end of March 1896 and 1897, 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 No. 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	
	March 1897.	March 1898.	March 1898.	March 1898.	March 1897.	March 1898.
	RS.	RS.	RS.	RS.		
Ganjām	15,58,632	14,36,306	12,34,807	2,51,499	45.9	16.9
Vizagapatam	15,12,769	15,32,008	13,89,853	1,42,155	23.3	9.3
Gōdāvari	59,43,386	59,37,959	58,22,650	1,15,309	9.1	1.9
Kistna	61,42,231	63,97,068	60,40,788	3,56,280	1.8	5.6
Nellore	18,92,858	18,20,710	16,15,419	2,05,291	3.3	11.3
Cuddapah	23,32,946	23,32,822	17,01,029	6,31,793	58.3	27.1
Anantapur	6,20,133	6,80,177	5,61,096	1,19,081	60.1	17.5
Bellary	15,60,939	16,05,418	14,23,867	1,81,551	61.4	11.3
Kurnool	18,66,264	17,58,633	15,81,843	1,76,790	39.7	10.1
Madras	76,334	78,552	71,708	6,844	7.1	8.7
Chingleput	16,06,021	15,44,398	13,45,766	1,98,632	2.1	12.5
North Arcot	25,53,328	25,87,987	22,04,411	3,83,576	21.5	14.8
South Arcot	34,62,005	34,43,179	33,29,975	1,13,204	1.1	3.3
Tanjore	50,18,655	50,07,250	49,51,582	55,668	0.9	1.1
Trichinopoly	22,65,519	22,52,720	20,18,178	2,34,542	14.0	10.4
Madura	16,52,978	19,04,553	18,22,203	82,355	4.9	4.3
Tinnevely	16,16,341	15,77,525	11,34,179	4,43,353	11.8	9.1
Coimbatore	25,00,401	24,86,199	24,29,383	50,816	2.7	2.0
Nilgiris	1,29,785	1,29,310	1,04,728	24,582	26.3	19.0
Salem	25,36,208	25,94,269	25,89,888	8,381	1.7	1.1
South Canara	8,01,528	7,77,741	7,43,733	33,988	5.0	4.4
Malabar	22,77,909	23,07,965	20,33,610	2,74,355	9.4	11.9
Total	4,99,08,380	5,02,35,754	4,64,50,699	37,85,055	13.8	7.5

* In Ganjām, Rs. 15 are stated to be under enquiry and the remaining sum of Rs. 12 is covered by processes. The amount shown against Tanjore represents water rate and cesses charged on certain inam lands, and the Collector states that the sum will be included in the statement of irrecoverable arrears for the quarter ending 31st March 1898. The orders contained in Government Order, No. 5883, dated 16th November 1897. Of the amount against Trichinopoly, Rs. 27 are considered irrecoverable and Rs. 1 is under enquiry. In Tinnevely, the collection depends upon the decision of a suit filed against Government.

Ryotwari kists accrued during the month in all districts, in the Presidency. The collections exceeded 98 per cent. in Gódvári, Tanjore and Salem, 97 per cent. in Coimbatore and 96 per cent. in South Arcot.

11. The balances exceeded a lakh of rupees in each of the districts noted in the margin. A portion thereof is reported, 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. Of the amount appearing against Cuddapah, the collection of Rs. 36,637 has been suspended, with reference to Board's Proceedings, Mis. No. 1441, Revenue Settlement, dated 28th February 1898, and Rs. 1,04,987 are not covered by processes owing to the non-receipt of lists of defaulters from several villages. Rs. 80,773 of the balance against Cuddapah and Rs. 51,453 in North Arcot represent assessments on wet waste and shavi which are likely to be remitted at the jamabandi. For the recovery of the greater part of the remainder in North Arcot, viz., Rs. 20,158, no steps can be taken at present as the amount is due from the Karvetnagar zemindari which is under Government management. The large balance appearing against Kistna is nominal, as the major portion (Rs. 2,43,403) represents the amount collected and remitted to the Sub-Treasury at Tenali but kept in amanat owing to delay in shroffing the coins. In Ganjám, Rs. 70,719 are not covered by processes owing to delay on the part of the village officers in sending up lists of defaulters. As regards the amount shown against Nellore, it is stated that Rs. 65,465 represent assessments postponed in the Udayagiri, Atmakuru and Kanigiri taluks under orders from the Settlement Department conveyed in Board's Proceedings, Mis. No. 1368, dated 25th February 1898, and that of the balance Rs. 86,049 are likely to be remitted at the jamabandi. It is however observed that in the Board's Proceedings referred to by the Collector, the dry and wet assessments in the first two taluks and the dry kists in Kanigiri were ordered to be postponed only till March. The collection of Rs. 47,721 in Gódvári is stated to have been suspended, but no authority for the suspension has been quoted; the Collector is requested to supply the omission. The whole of the amount appearing against South Arcot, and Rs. 1,23,047 and Rs. 25,000 in Chingleput and Tinnevely, respectively, represent the assessments on wet waste and shavi which are likely to be remitted at the jamabandi. Of the balance against Tinnevely, Rs. 17,016 are due on estates which are under attachment or which belong to minors. The balances in the remaining districts do not call for any remarks.

12. The delay in the issue of this review is due to the late receipt of the statements from several districts. The returns from Ganjám and North Arcot were received in the office on the 23rd and 25th April, while that from Vizagapatam was not received until the 28th. Collectors are requested to see that the return is submitted punctually on the due date, viz., the 12th of each month.

(True Copy and Extract.)

Asst. *Swamkannu*
Acting Secretary.

9. (To the Secretary to Government, Revenue Department.)
with a statement in manuscript.

also Collectors (Divisional Officers & Taluk)

APPENDIX A.

STATEMENT showing the recoverable balance at the end of March 1898.

Districts.	Balance at the end of March 1898.	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 31st December 1897, but not written off.	Amount promised to be included in the next review of irrecoverable arrears.	Amount in respect of which further explanation has been called for.	Total.	
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	6,905	(a) 345	..	..	345	6,560
Vizagapatam	2,693	245	..	..	245	2,448
Gódvári	1,052	..	..	..	334	1,052
Kistna	2,486	334	..	..	301	2,152
Nellore	697	301	..	..	1	396
Cuddapah	5,73,921	1	..	..	1	5,73,920
Anantapur	25,965	..	..	..	864	25,965
Bellary	21,775	364	..	..	36	21,411
Kurnool	45,246	36	..	..	21	45,210
Madras	52	21	..	..	838	31
Chingleput	1,552	338	..	..	122	1,214
North Arcot	716	122	..	..	151	594
South Arcot	1,216	151	..	..	191	1,065
Tanjore	2,516	(b) 191	..	..	378	2,325
Trichinopoly	3,101	(c) 378	..	..	206	2,723
Madura	2,795	206	..	..	725	2,589
Tinnevely	21,196	725	..	..	42	20,471
Coimbatore	158	(d) 42	..	..	456	116
Nilgiris	610	456	..	..	..	154
Salem	..	..	..	..	25	..
South Canara	423	25	..	..	1,163	898
Malabar	96,016	58	79	(e) 1,163	1,800	94,716
Total	8,11,097	4,339	79	1,163	5,581	6,05,516
Deduct—arrears on Ali Rajah's estate in Malabar (Rs. 84,288) and Rs. 9 in Anantapur involved in a boundary dispute, which are not immediately recoverable						84,297
Net balance						7,21,219

(a) Includes Rs. 340 being the amount of fish-rents included in the irrecoverable arrears return for quarter ending 31st December 1897 and ordered to be written off.

(b) Excludes Rs. 5 being the irrecoverable arrears of assessment on salt-pans included in the irrecoverable arrears return for the quarter ending 31st December 1897.

(c) Includes Rs. 1 relating to Special Funds other than cesses ordered to be written off the accounts.

(d) Includes Rs. 3 being the amount of irrigation cess ordered to be written off—vide Government Order, Mis. No. 1544, dated 2nd April 1898.

(e) Represents the irrecoverable arrears in the Wynad taluk proposed to be written off.

Exd. M.L. Pahlavan.

Government {1898} of Madras.
REVENUE.

<i>Recd.</i>	} 1898.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 338, 11th June 1898.

JUNE.

Land Revenue and cesses.

Recording Board's Proceedings reviewing the demand, collection and balance statements
of — for March 1898.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 119, dated 17th May 1898:—

Read—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for March 1898.

Resolution—No. 119, dated 17th May 1898.

According to the demand, collection and balance statements for March 1898, the arrear demand at the commencement of fasli 1307 amounted to Rs. 34,42,904 or Rs. 206 more than that shown in the statements for the previous month. The variations are noted in the margin. The increase in Ganjám is due to revision of the land-cess demand on certain zemindari and proprietary estates for fasli 1306, while that in Vizagapatam is ascribed to the inclusion of land-cess relating to faslis 1300 to 1306 on certain village service inams in the Vizianagram zemindari which had been erroneously collected by the estate. The variations in the remaining districts are ascribed either to the correction of errors or to the rounding off of fractions.

2. **Arrears.**—Out of the arrear demand of Rs. 34,42,904 mentioned above, Rs. 26,10,425 or 75·8 per cent. were collected and Rs. 21,382 were written off the accounts, while Rs. 89,878 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 7,21,219.

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:—

Districts.	Increase. Rs.	Decrease. Rs.
Ganjám	125	..
Vizagapatam	73	..
Górávari	30	..
Kurnool	..	31
Tinnevelly	8	..
Malabar	1	..
Total	237	31
Net decrease	206	

STATEMENT No. 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 inquiry 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. Cuddapah	..	175	58	..	..	680	95,280	4,77,727	5,73,920
2. Kurnool	1,192	117	51	..	..	35	43,815	..	45,210
3. Anantapur	1,494	7	233	..	..	16	24,206	..	25,956
4. Bellary	650	30	254	..	9,258	..	11,219	..	21,411
5. Tinnevelly	..	..	1,728	9,000	6,378	..	1,506	1,859	20,471
6. Malabar	..	..	174	..	1,045	31	5,650	3,528	10,428
7. Ganjám	448	328	684	..	..	2,624	2,476	..	6,560
8. Trichinopoly	..	81	424	..	..	119	2,092	7	2,723
9. Madura	5	681	667	..	..	886	450	..	2,589
10. Vizagapatam	87	14	321	..	..	42	1,984	..	2,448
11. Tanjore	..	243	1,629	59	..	151	243	..	2,325
12. Kistna	..	120	268	..	..	865	..	899	2,152
13. Chingleput	362	184	57	..	536	..	75	..	1,214
14. South Arcot	..	34	451	..	..	132	171	277	1,065
15. Górávari	348	..	680	..	..	30	..	..	1,058
16. North Arcot	28	111	308	..	..	93	..	54	594
17. South Canara	..	..	110	..	..	3	135	150	398
18. Nellore	..	131	239	..	..	19	7	..	396
19. Nilgiris	..	..	18	..	..	127	9	..	154
20. Coimbatore	16	6	73	..	..	..	21	..	116
21. Madras	..	..	..	..	..	..	31	..	31
22. Salem	..	..	..	..	..	..	..	..	..
Total	4,630	2,162	8,427	9,059	17,217	5,853	1,89,370	4,84,501	7,21,219

4. Of the arrears outstanding at the end of the month, Rs. 15,219 (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. 26,276, as (a) the arrear is due from estates which are under Government management or belong to minors (column 5), or (b) its collection has been postponed (column 6).

5. The postponement of collections has been ordered in the districts shown below:—

In its Proceedings, No. 323, dated 28th April 1897, the Board in the Settlement Department ordered that, in tracts of the Bellary district in which dry remissions were granted, the collection of the unremitted portion of the dry assessment should be postponed till the current fasli. The amount appearing against this district represents the balance remaining uncollected in pursuance of that order. Of the amount shown against *Tinnevelly*, Rs. 4,188 represent second-crop assessment imposed on certain mitta lands, and the collection of the amount depends on the decision of a suit filed against Government in respect of the charge. The collection of the balance, Rs. 2,190, has been suspended by the Collector pending the decision of certain appeals preferred to him. The Collector will again be requested to expedite the disposal of these appeals. The reasons for suspending the collection of Rs. 1,045 shown against Malabar have not been specified. The Collector is requested to supply the omission. Rupees 536, appearing against Chingleput, are due on certain lands taken up for public purposes, and the collection of the amount has been suspended pending the settlement of compensation.

6. The arrears, for which processes have been issued, amounted to Rs. 1,89,370.

	RS.
Arrears for which demand notice No. 1 was issued ...	1,49,637
Arrears for which moveable property was distrained or notified for sale ...	19,135
Arrears for which demand notice No. 4 was issued ...	9,206
Arrears for which land was attached or notified for sale ...	11,392
Total ...	1,89,370

The steps taken for the realization of this sum are shown in the margin. The amounts covered by demand notice No. 1 occur chiefly in Cuddapah, Kurnool and Anantapur where the famine of last year has, no doubt, rendered collection more difficult than usual.

7. Of the amounts shown under "other items," those appearing against Cuddapah and Tinnevely call for remarks. The major portion of the amount relating to the former district, viz., Rs. 3,58,641, represents the dry assessment of fasli 1306

in parts of the four northern taluks of the district, the collection of which was suspended until the receipt of Government Order, No. 154, Revenue, dated 15th March 1898. Of the balance, Rs. 1,18,230 represent the dry assessment for fasli 1306 remitted in the same Government Order. Of the amount appearing against Tinnevely, Rs. 1,689 represent sale-proceeds placed under Revenue deposit pending confirmation of sales of land by Divisional-officers.

Old arrears relating to fasli 1305.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
Ganjam	111	102	9
Vizagapatam	17	17	..
Kistna	865	865	..
Bellary	26	26	..
Chingleput	213	213	..
Tanjore	361	355	6
Trichinopoly	23	23	..
Madura	96	84	12
Tinnevely	1,512	1,512	..
Malabar	2,090	2,071	19

8. The recoverable balance for the Presidency at the end of the month was in round numbers Rs. 7,21,000 out of an arrear demand of Rs. 34,42,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 66,000 and Rs. 9,89,000. The collections in the month aggregated Rs. 1,65,370 as against Rs. 9,662 in March 1897.

9. *Old Arrears.*—The marginal statement exhibits the arrears of fasli 1305 outstanding at the beginning and end of March 1898.

Arrears relating to fasli 1304 and previous years are found in the eight districts shown in the subjoined statement:—

Old arrears.

Fasli.		Ganjam.	Vizagapatam.	Chingleput.	South Arcot.	Tanjore.	Trichinopoly.	Tinnevely.	Malabar.
1298	..	10	..	..	..	..	..	..	..
1299	..	6	..	..	..	..	..	..	..
1300	..	6	..	..	..	..	..	..	147
1301	..	..	..	..	..	..	..	..	..
1302	..	..	66	..	..	..	..	..	555
1303	..	3	..	12	..	288	..	..	243
1304	..	2	10	12	364	763	28	1,309	585
Total ..		27	76	24	364	1,051	28	1,309	1,530
Arrears at the beginning of the month ..		27	117	24	364	1,051	28	1,354	1,569
Difference ..		..	41	..	..	..	..	45	39

The whole of the arrears shown against Ganjam, Tanjore, and Trichinopoly and Rs. 1,309 relating to fasli 1304 in Tinnevely continue undiminished for the reasons

stated in paragraph 9 of Board's Proceedings, No. 54, dated 9th March 1898.* The sum of Rs. 24 due in Chingleput has been reported to be "under enquiry" since December 1897; the investigation should be completed at an early date. Of the amount appearing against Vizagapatam, Rs. 66, which are reported to be irrecoverable, represent the arrears of rent due to Messrs. Arbuthnot & Co. and assigned by them to Government. The remaining sum of Rs. 10 is under enquiry. Rupees 364 appearing against South Arcot represent the amount due from a cowledar who objected to its payment and filed a suit against Government—vide paragraph 8 of Board's Proceedings, No. 103, dated 30th March 1897. The suit has been decided in favour of Government, but the cowledar has filed an appeal, which is still pending and as the whole of his property has been attached and sold, the sum of Rs. 364 still due from him has been included in the statement of irrecoverable arrears for the quarter ending 31st March 1898. The whole of the amount appearing against Malabar relates to the Wynad taluk; Rs. 866 are covered by processes, Rs. 31 are under enquiry, and Rs. 184 due from certain estates have not been collected, pending enquiry into objections preferred by the proprietors. For the balance of Rs. 449, particulars have not been furnished by the Collector owing to non-receipt of information from the taluk. The Collectors concerned are requested to make their best endeavours to clear off these long standing arrears at as early a date as possible.

10. *Current.*—According to the demand, collection and balance statements for March 1898, the total *current* demand up to the end of the month amounted to Rs. 5,02,35,754 against Rs. 4,99,08,380 and Rs. 4,94,84,134 in faslis 1306 and 1305, respectively. Of this sum, Rs. 4,64,50,699, or 92.5 per cent., were collected before the close of the month, leaving at the end of it a balance of Rs. 37,85,055 or 7.5 per cent. of the demand against 4.7 per cent. and 13.8 per cent. at the end of March 1896 and 1897, 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 No. III.

Districts.	Current demand up to the end of		Current collections up to the end of March 1898.	Current balance up to the end of March 1898.	Percentage of balance to the demand at the close of	
	March 1897.	March 1898.			March 1897.	March 1898.
Ganjam	Rs. 15,58,632	Rs. 14,86,306	Rs. 12,34,807	Rs. 2,51,499	45.9	16.9
Vizagapatam	15,12,769	15,32,008	13,89,853	1,42,155	23.3	9.3
Godavari	59,43,386	59,37,959	58,22,650	1,15,309	9.1	1.9
Kistna	61,42,231	63,97,068	60,40,788	3,56,280	1.8	5.6
Nellore	18,92,858	18,20,710	16,15,419	2,05,291	3.3	11.3
Cuddapah	23,73,946	23,32,822	17,01,029	6,31,793	58.3	27.1
Anantapur	6,20,133	6,80,177	6,61,096	1,19,081	60.1	17.5
Bellary	15,60,939	16,05,418	14,23,857	1,81,561	61.4	11.3
Kurnool	18,06,264	17,58,633	15,81,843	1,76,790	39.7	10.1
Madras	76,334	78,552	71,708	6,844	7.1	8.7
Chingleput	16,06,021	15,44,398	13,45,766	1,98,632	2.1	12.5
North Arcot	25,53,328	25,87,987	22,04,411	3,83,576	21.5	14.8
South Arcot	34,62,005	34,43,179	33,29,975	1,13,204	1.1	3.3
Tanjore	50,18,555	50,07,250	49,51,582	55,668	0.9	1.1
Trichinopoly	22,65,519	22,52,720	20,18,178	2,34,542	14.0	10.4
Madura	16,52,978	19,04,558	18,22,203	82,355	4.9	4.3
Tinnevely	16,16,341	16,77,525	14,34,179	1,43,353	11.8	9.1
Coimbatore	25,00,401	24,86,199	24,29,383	50,816	2.7	2.0
Nilgiris	1,29,785	1,29,310	1,04,728	24,582	26.3	19.0
Salem	25,36,208	25,93,269	25,89,888	3,381	1.7	1.1
South Canara	8,01,528	7,77,741	7,43,753	33,988	5.0	4.4
Malabar	22,77,909	23,07,955	20,33,610	2,74,355	9.4	11.9
Total ..	4,99,08,380	5,02,35,754	4,64,50,699	37,85,055	13.8	7.5

* In Ganjam, Rs. 15 are stated to be under enquiry and the remaining sum of Rs. 12 is covered by processes. The amount shown against Tanjore represents water rate and cesses charged on certain inam lands, and the Collector states that the sum will be included in the statement of irrecoverable arrears for the quarter ending 31st March 1898, under the orders contained in Government Order, No. 5883, dated 16th November 1897. Of the amount shown against Trichinopoly, Rs. 27 are considered irrecoverable and Rs. 1 is under enquiry. In Tinnevely, the collection of Rs. 1,309 depends upon the decision of a suit filed against Government.

Ryotwari kists accrued during the month in all districts, in the Presidency. The collections exceeded 98 per cent. in Gódvári, Tanjore and Salem, 97 per cent. in Coimbatore and 96 per cent. in South Arcot.

11. The balances exceeded a lakh of rupees in each of the districts noted in the

Districts.	Balance.	Collected since the end of the month or covered by processes.	Remainder.
	RS.	RS.	RS.
1. Cuddapah ..	6,31,793	4,07,810	2,23,983
2. North Arcot ..	3,83,576	3,00,491	83,085
3. Kistna ..	3,56,280	1,07,604	2,48,676
4. Malabar ..	2,74,355	2,38,671	35,684
5. Ganjám ..	2,51,499	1,30,562	70,937
6. Trichinopoly ..	2,34,542	2,34,542	..
7. Nellore ..	2,05,291	53,696	1,51,595
8. Chingleput ..	1,98,632	75,565	1,23,067
9. Bellary ..	1,81,561	1,77,747	3,814
10. Kurnool ..	1,76,790	1,49,244	27,546
11. Tinnevely ..	1,43,353	1,01,297	42,056
12. Vizagapatam ..	1,42,155	1,39,762	2,393
13. Anantapur ..	1,19,081	1,09,023	10,058
14. Gódvári ..	1,15,309	67,468	47,841
15. South Arcot ..	1,13,204	67,674	45,530

mainder in North Arcot, viz., Rs. 20,158, no steps can be taken at present as the amount is due from the Karvetnagar zemindari which is under Government management. The large balance appearing against Kistna is nominal, as the major portion (Rs. 2,43,403) represents the amount collected and remitted to the Sub-Treasury at Tenali but kept in amanat owing to delay in shroffing the coins. In Ganjám, Rs. 70,719 are not covered by processes owing to delay on the part of the village officers in sending up lists of defaulters. As regards the amount shown against Nellore, it is stated that Rs. 65,465 represent assessments postponed in the Udayagiri, Atmakuru and Kanigiri taluks under orders from the Settlement Department conveyed in Board's Proceedings, Mis. No. 1368, dated 25th February 1898, and that of the balance Rs. 86,049 are likely to be remitted at the jamabandi. It is however observed that in the Board's Proceedings referred to by the Collector, the dry and wet assessments in the first two taluks and the dry kists in Kanigiri were ordered to be postponed only till March. The collection of Rs. 47,721 in Gódvári is stated to have been suspended, but no authority for the suspension has been quoted; the Collector is requested to supply the omission. The whole of the amount appearing against South Arcot, and Rs. 1,23,047 and Rs. 25,000 in Chingleput and Tinnevely, respectively, represent the assessments on wet waste and shavi which are likely to be remitted at the jamabandi. Of the balance against Tinnevely, Rs. 17,016 are due on estates which are under attachment or which belong to minors. The balances in the remaining districts do not call for any remarks.

12. The delay in the issue of this review is due to the late receipt of the statements from several districts. The returns from Ganjám and North Arcot were received in the office on the 23rd and 25th April, while that from Vizagapatam was not received until the 28th. Collectors are requested to see that the return is submitted punctually on the due date, viz., the 12th of each month.

(True Copy and Extract).

(Signed) L. D. SWAMIKANNU,
Assistant Secretary.

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

APPENDIX A.

STATEMENT showing the recoverable balance at the end of March 1898.

Districts.	Balance at the end of March 1898.	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 31st December 1897, but not written off.	Amount promised to be included in the next review of irrecoverable arrears.	Amount in respect of which further explanation has been called for.	Total.	
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	6,905	(a) 345	..	..	345	6,560
Vizagapatam ..	2,693	245	..	..	245	2,448
Gódvári ..	1,058	..	..	..	..	1,058
Kistna ..	2,486	334	..	..	334	2,152
Nellore ..	697	301	..	..	301	396
Cuddapah ..	5,73,921	1	..	..	1	5,73,920
Anantapur ..	25,965	..	..	..	..	25,965
Bellary ..	21,775	364	..	..	364	21,411
Kurnool ..	45,246	36	..	..	36	45,210
Madras ..	52	21	..	..	21	31
Chingleput ..	1,552	338	..	..	338	1,214
North Arcot ..	716	122	..	..	122	594
South Arcot ..	1,216	151	..	..	151	1,065
Tanjore ..	2,516	(b) 191	..	..	191	2,325
Trichinopoly ..	3,101	(c) 378	..	..	378	2,723
Madura ..	2,795	206	..	..	206	2,589
Tinnevely ..	21,196	725	..	..	725	20,471
Coimbatore ..	153	(d) 42	..	..	42	116
Nilgiris ..	610	456	..	..	456	154
Salem ..	..	..	..	..	..	..
South Canara ..	423	25	79	(e) 1,163	25	398
Malabar ..	96,016	58	..	..	1,300	94,716
Total ..	8,11,097	4,339	79	1,163	5,581	8,05,516
Deduct—arrears on Ali Rajah's estate in Malabar (Rs. 84,288) and Rs. 9 in Anantapur involved in a boundary dispute, which are not immediately recoverable						84,297
Net balance						7,21,219

(a) Includes Rs. 340 being the amount of fish-rents included in the irrecoverable arrears return for quarter ending 31st December 1897 and ordered to be written off.

(b) Excludes Rs. 5 being the irrecoverable arrears of assessment on salt-pans included in the irrecoverable arrears return for the quarter ending 31st December 1897.

(c) Includes Rs. 1 relating to Special Funds other than cesses ordered to be written off the accounts.

(d) Includes Rs. 3 being the amount of irrigation cess ordered to be written off—vide Government Order, Mis. No. 1544, dated 2nd April 1898.

(e) Represents the irrecoverable arrears in the Wynad taluk proposed to be written off.

ORDER—No. 338, Revenue, dated 11th June 1898.

Land Revenue No. 8.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

To the Board of Revenue (Land Revenue).

Exd. Shaik Karim.

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