

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 400

Dated 28th June

[Despatch Abstract.]

Recording Board's Proceedings Reviewing the
Demand, Collection and Balance statements
of Land Revenue and cesses for April 1899.

BACK PAPERS.

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

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Revenue (1897) Department.

CURRENT No. 3499.

Land Rev No. 16
 Pen No. 200 d/28th June 1899
 Order *lms*

Recorded

11/11
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11/11
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From The Board of Revenue
 Land Revenue

No. 137 Press

Dated 29th May 1899

Received 31st May 1899

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To The Board of Rev Land Rev

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SUBJECT.

Reviewing the demand, collec-
 tion and balance statements
 of land revenue and cesses
 for April 1899

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue)

MADRAS.

T. G. S. S. S.

Printed May th.

Proceedings, No. 137, 29th May 1899.

MAY.

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

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 April 1899.

RESOLUTION—No. 137, dated 29th May 1899.

According to the demand, collection and balance statements for April 1899, the arrear demand at the commencement of fasli 1303 amounted to Rs. 21,17,863, or Rs. 17,214 more than that shown in the statements for the previous month. The variations are noted in the margin. Nearly the whole of the increase in Ganjam (Rs. 16,995) is due to the adoption of a revised demand under land-cess for faslis 1306 and 1307 in certain proprietary estates, while the variation in Vizagapatam is ascribed to the inclusion in the accounts of the quit-rent and land-cess payable on certain inam villages and minor inams, which were by mistake omitted from the demand of previous faslis. The balance of Rs. 10 in Ganjam and Rs. 170 in Malabar represent increases caused by the rectification of errors.

2. *Arrears*.—Out of the arrear demand of Rs. 21,17,863 mentioned above, Rs. 17,56,614 or 82.9 per cent. were collected, and Rs. 44,603 were written off the able balance of Rs. 2,17,426.

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

Districts.	Increase.
Ganjam	Rs. 17,005
Vizagapatam	39
Malabar	170
Total	17,214

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.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embroiled.	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	..	..	8,948	..	..	1,948	1,35,290	..	1,46,186
2. Ganjam	..	15	136	..	..	1,592	2,619	12,863	17,225
3. Vizagapatam	..	..	28	..	..	14,097	189	..	14,314
4. Anantapur	16	1,494	2,447	90	..	407	3,421	222	8,157
5. Tinnevely	6	..	111	..	6,713	725	339	112	8,055
6. North Arcot	1,120	1,821	343	..	1,822	67	588	..	3,890
7. Nellore	..	80	377	..	..	157	418	1,752	3,812
8. Tanjore	9	182	414	71	..	826	243	500	3,003
9. Bellary	5	231	702	..	967	540	511	47	2,674
10. Madura	126	114	194	20	..	243	216	575	2,519
11. South Arcot	107	63	805	..	..	865	592	..	2,014
12. Malabar	..	..	..	..	..	104	786	249	1,457
13. Karnool	69	18	180	..	..	..	31	..	1,406
14. Chingleput	..	21	60	..	876	..	..	..	978
15. Coimbatore	..	..	..	..	876	..	..	..	876
16. Trichinopoly	18	11	149	..	..	41	363	..	583
17. Nilgiris	11	..	..	..	..	40	63	..	134
18. South Canara	2	..	7	..	..	..	..	77	86
19. Kistna	29	6	..	..	..	..	..	..	35
20. Madras	..	..	..	..	..	..	23	..	23
Total	1,617	4,061	14,891	181	12,080	21,147	1,47,485	16,064	2,17,426

4. Of the arrears outstanding at the end of the month, Rs. 20,469 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amounts shown as adjustable (column 3) are still large in *North Arcot* and *Anantapur*, the arrear in the former district remaining almost the same as in March. The Collectors concerned are requested to see that the amounts under this item are reduced at an early date.

5. No immediate steps can be taken for the recovery of Rs. 12,261 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).

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

	RS.	
1. Tinnevely	6,713	Of the arrears shown against <i>Tinnevely</i> , Rs. 5,455 represent second-crop assessment imposed on certain mitta lands, and the collection of the amount has been held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary
2. Nellore	1,822	Sub-Court, Tinnevely, in a suit brought in respect of the charge. The balance (Rs. 1,258) relates to the imposition of fasaljasti on certain lands belonging to the Chokkampatti mitta; the right of Government to make such a charge has been questioned and the Collector repeats his remarks in the last month's statement, viz., that he has called upon the appellant to explain certain points and promises to dispose of the matter on receipt of his reply. As the appeal has been pending for a very long
3. Madura	987	
4. Coimbatore	876	
5. Chingleput	876	
6. Bellary	826	

time, the Collector will again be requested to see that it is disposed of without further delay. The amount appearing against *Nellore* comprises the uncollected portion of the dry assessment relating to fasli 1307 in the Udayagiri taluk, the collection of which has been suspended with reference to Government Order, No. 484, Revenue, dated 27th August 1898. The amount shown against *Madura* represents charges made on account of Periyar water in certain inam villages in the Melur taluk, the collection of which has been postponed under orders of the Collector; it is reported that the matter is under enquiry; steps should be taken to secure that the investigation is completed with as little delay as practicable. Of the amount appearing against *Coimbatore*, the major portion, Rs. 776, consists of cesses due on forest lands leased out for coffee cultivation on the Anamalais and the collection of the amount has been suspended with reference to Board's Proceedings, Forest No. 357, dated 3rd June 1898, which authorized the Collector to defer collections until the agreements to lease were ready for execution; the balance, Rs. 100, represents the prohibitory charge imposed on village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court. The collection of Rs. 876 shown against *Chingleput* depends on the settlement of compensation for certain lands taken up for public purposes; the necessary awards have been passed by the Sub-Collector, and the Collector promises to pass early orders on the proposals submitted to him for reduction of peshkush. Rs. 826 shown against *Bellary* consist of the uncollected portion of the dry assessment relating to fasli 1307 in certain villages in the Hospet taluk, the collection of which was postponed till the current fasli in Government Order, No. 2313, Revenue, dated 27th May 1898; the issue of coercive processes for their realization has now been deferred under orders of the Board in the Settlement Department pending the receipt of a special report called for from the Collector on the subject in connection with the proposed grant of dry remission for fasli 1308.

6. The Collector of *Vizagapatam* has shown Rs. 14,097 as being under enquiry or correspondence (column 7). The whole of these arrears represents the land-cess due on certain religious service inams for previous years, which was by mistake omitted from the demand of those faslis (*vide* paragraph 1 *supra* and paragraph 1 of Board's Proceedings, No. 108, dated 27th April 1899); the Collector reports that the matter is under correspondence with the Collector and Guardian of the Vizianagram Zamindari who is the trustee of the inams and has applied for time to consult the estate accounts before accepting the claim made by Government. The arrears shown under this item in *Cuddapah* and *Ganjam* are also large, the amount in the former district having in fact risen from Rs. 1,659 in the previous month to Rupees 1,948 in the month under review. The Collectors concerned will again be requested to see that the necessary investigations are brought to a close speedily and the amounts involved realized with the least possible delay.

7. The arrears for which processes have been issued (column 8) amounted to Rs. 1,17,485. The steps taken for the realization of this sum are shown in the margin.

Arrears for which demand notice No. 1 was issued	Rs. 1,13,368
Arrears for which moveable property was distrained or notified for sale	15,154
Arrears for which demand notice No. 4 was issued	9,808
Arrears for which land was attached or notified for sale	9,155
Total	1,47,485

called upon to pay the amount on or before the 15th of the current month. Of the balance in Tanjore, the major portion (Rs. 1,673) is due from certain lessees of fishery rent against whom the Collector has been authorized to file a suit for recovery of the amount.

• Arrears relating to fasli 1306.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	Rs.	Rs.	Rs.
Ganjam ..	58	61	7
Vizagapatam ..	613	600	13
Kistna ..	2	2	
Cuddapah ..	86,161	73,872	12,289
Anantapur ..	2,315	1,212	1,073
Bellary ..	617	549	68
Kurnool ..	636	418	218
Chingleput ..	230	200	
North Arcot ..	160	139	11
Tanjore ..	170	170	
Madura ..	383	27	356
Tinnevelly ..	2,579	2,579	
Total ..	93,884	79,849	14,035

9. In round numbers the recoverable month was the Presidency at the end of the balance for Rs. 2,17,000 out of an arrear demand of Rs. 21,18,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 5,77,000 and Rs. 33,74,000. The collections in the month aggregated Rs. 30,000 as against Rs. 66,000 in April 1898.

10. *Old Arrears*.—The marginal statement * exhibits the arrears of fasli 1306 outstanding at the beginning and end of April 1899.

Arrears relating to fasli 1305 and previous years are found in the four districts shown in the subjoined statement:—

Arrears relating to fasli 1305 and previous years.

Fasli.	Vizagapatam.	Chingleput.	Tinnevelly.	Malabar.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1284 to 1299 ..	9,336				9,336
1300 ..	599				599
1301 ..	599				599
1302 ..	599			173	772
1303 ..	599				599
1304 ..	600	1,309	247		2,156
1305 ..	599	200	1,462		2,261
Total ..	12,931	200	2,761	420	16,312
Arrears at the beginning of the month ..	13,040	200	2,761	477	16,478
Difference ..	109			57	166

Almost the whole of the amount shown against *Vizagapatam* represents the land-cess payable for past faslis on certain inam lands, which was added to the arrear demand during the past two months (*vide* paragraph 6 *supra*). The balance shown under *Chingleput* relates to a shrotriem village, and its collection depends on the settlement of compensation for certain lands taken up for public purposes (*vide* paragraph 5 *supra*). In *Tinnevelly*, the collection of Rs. 2,761 depends upon the decision of the appeal referred to in paragraph 5 *supra*, which, it was reported, was fixed for hearing on the 11th ultimo; the Collector will be requested to state whether the appeal was actually heard on that date and if so with what result. The whole of the amount appearing against *Malabar* relates to the Wynad taluk, of which Rs. 55 are under processes and Rs. 118 are covered by sales of land awaiting confirmation. The balance of Rs. 247 in the district presumably represents the janmabhogam due by Messrs. Pierce, Leslie & Co., who have paid the amount to the fictitious janmis and requested that it may be recovered from them; the matter has been submitted for the orders of Government in Board's Reference A No. 94, dated 10th April 1899.

The Collectors concerned will be requested to pay their personal attention to the clearance of these long standing arrears as well as of those relating to fasli 1306. Every effort should be made to show a clean balance sheet before the close of the fasli.

11. *Current*.—According to the demand, collection and balance statements for April 1899, the total current demand up to the end of the month amounted to Rs. 5,93,87,193 against Rs. 5,87,21,791 and Rs. 5,83,67,355 in faslis 1307 and 1306, respectively. Of this sum, Rs. 5,51,23,697, or 92.8 per cent., were collected before the

close of the month, and Rs. 71 were written off the accounts as irrecoverable, leaving at the end of it a balance of Rs. 42,58,425 or 7.2 per cent. of the demand against 12.6 per cent. and 6.9 per cent. at the close of April 1897 and April 1898, 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 April 1899.	Current balance up to the end of April 1899.	Percentage of balance to the demand at the close of	
	April 1898.	April 1899.			April 1898.	April 1899.
1	2	3	4	5	6	7
Ganjām	Rs. 16,03,189	Rs. 16,75,123	Rs. 16,41,697	Rs. 33,426	11.9	2.0
Vizagapatam	16,69,314	17,24,835	15,98,395	1,28,440	6.2	7.5
Gōdāvari	60,75,679	61,57,880	60,99,524	58,356	1.3	0.9
Kistna	65,60,469	68,06,815	67,69,546	37,269	0.7	0.5
Nellore	24,83,364	25,44,248	23,64,167	1,80,121	13.9	7.1
Cuddapah	23,36,639	23,36,044	16,45,117	6,90,907	20.0	29.6
Anantapur	9,99,068	8,94,083	5,49,581	3,48,522	16.6	38.8
Bellary	18,98,549	19,37,709	17,13,896	2,23,813	7.8	11.6
Kurnool	17,74,084	18,31,152	17,81,303	47,849	3.3	2.7
Madras	78,629	81,940	80,431	1,509	4.2	1.8
Chingleput	21,01,837	22,43,254	20,92,625	1,50,629	19.4	6.7
North Arcot	29,69,040	30,02,693	28,13,182	1,89,511	15.6	16.3
South Arcot	41,95,315	46,24,347	40,32,618	4,91,699	9.0	10.9
Tanjore	66,79,836	66,66,745	60,84,196	5,82,549	4.5	8.7
Trichinopoly	22,69,152	23,75,759	22,05,143	1,70,616	6.1	7.2
Madura	26,36,224	24,72,339	24,99,086	1,73,273	5.5	7.0
Tinnevely	24,40,017	24,65,875	21,90,069	2,69,806	9.3	10.6
Coimbatore	34,22,025	33,57,306	33,49,086	8,300	3.4	0.2
Nilgiris	1,41,542	1,39,082	1,16,808	22,274	11.2	16.0
Salem	26,74,747	26,39,044	26,18,807	20,237	0.2	0.8
South Canara	11,52,739	11,55,800	11,33,022	20,238	3.1	1.8
Malabar	23,53,323	23,61,580	22,42,468	1,19,041	8.5	6.0
Total	5,87,24,791	5,93,87,193	5,51,28,697	42,58,425	6.9	7.2

* Excludes Rs. 71 which have been written off the accounts under Government Order, No. 132, Revenue, dated 21st February 1899.

The collections exceeded 99 per cent. in Coimbatore, Kistna, Salem and Gōdāvari, 98 per cent. in Madras and South Canara, and 97 per cent. in Ganjām and Kurnool. In Anantapur, the balance outstanding at the end of the month was very large as compared with the demand; this is presumably due to the fact that the issue of coercive processes for recovery of the kists in five taluks had been suspended till the close of March with reference to Board's Proceedings, Mis. No. 457, dated 6th February 1899, Mis. No. 583, dated 14th February 1899 and Mis. No. 546, dated 16th March 1899.

Districts.	Balance.	Amount collected since the end of the month or are covered by processes.	Remainder.
1. Cuddapah	Rs. 6,90,907	Rs. 5,61,522	Rs. 1,26,385
2. Tanjore	5,82,549	4,89,330	93,219
3. Vizagapatam	1,28,440	82,441	45,999
4. South Arcot	4,91,699	4,54,022	37,677
5. Malabar	1,19,041	83,920	35,121
6. North Arcot	4,89,518	4,64,394	25,124
7. Anantapur	3,48,522	3,35,743	12,779
8. Nellore	1,80,121	1,69,590	10,531
9. Tinnevely	2,69,806	2,52,029	17,777
10. Madura	1,73,273	1,67,835	5,438
11. Bellary	2,23,813	2,20,114	3,699
12. Chingleput	1,50,629	1,50,217	412
13. Trichinopoly	1,70,616	1,70,616	..

* Includes Rs. 7 relating to interest included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

referred to below. Of the amount shown against Cuddapah, the major portion, Rs. 1,10,617, represents assessment on wet waste and shavi which is likely to be

remitted at the jamabandi, and the balance, Rs. 15,768, is not covered by processes owing to delay in the submission of the lists of defaulters from several villages. As it is essential that default in payment of revenue should be promptly followed by the issue of processes, the Collector is requested to take the necessary steps, if he has not already done so, to ensure that such delays on the part of village officers do not recur. The amount appearing against Tanjore is composed chiefly of the following items:— (a) Rs. 20,000 being the amount remitted in the Tirutturaippundi taluk which has to be deducted from the accounts, (b) Rs. 12,716 for the recovery of which no steps were taken by village officers—the Collector proposes to take due notice of their conduct—and (c) Rs. 8,649 the balance of purchase money which has to be collected in 30 days' time. In respect of a further sum of Rs. 40,217, the Collector reports that it relates to villages from which second remittance was not received. This indicates laxity on the part of village officers and it is presumed that the Collector has taken due notice of it and arranged for the issue of the necessary processes for the recovery of the amount. Of the balance in Vizagapatam, Rs. 33,975 represent probable remissions to be granted on account of waste and shavi and Rs. 7,889 have likely to be expunged from the accounts as the excess of the provisional over the settled demand. Almost the whole (Rs. 36,992) of the balance relating to South Arcot comprises the assessment due on lands the crops on which were damaged by the recent floods and the collection of the amount has been postponed pending the grant of remissions at the jamabandi—vide paragraph 5 of Board's Proceedings, No. 32, Settlement, dated 31st January 1899; the Collector's proposals for the grant of dry remissions in the district have since been approved in Government Order, No. 282, Revenue, dated 1st May 1899, communicated to the Collector with Board's Proceedings, Mis. No. 2228, Settlement, dated 4th May 1899. As regards Malabar, the Collector reports that particulars are not available for Rs. 30,290 as the necessary information was not received from the Wynaad taluk; the Tahsildar should be instructed to submit the prescribed statement with less unpunctuality in future. In North Arcot, no immediate steps can be taken for the collection of Rs. 20,615 as the amount is due on estates under attachment or belonging to minors and cannot be adjusted for want of funds. The Collector of Anantapur has shown Rs. 12,779 under "collections suspended," but the authority for the postponement is not stated; it is presumed that the amount represents the assessment due on wet waste and shavi which is likely to be remitted at the jamabandi—vide Board's Proceedings, No. 31, Settlement, dated 2nd March 1896. The balances in the remaining districts do not call for remarks.

(True Copy and Extract.)

Lionel Davidson.
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in MS. and a copy of the same.
all Collectors (Divisional-officers and Tahsildars).

Exd. T. Lutchmiah Naidu.

APPENDIX A.

Districts.	Balance at the end of April 1899.	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 1898 but not yet written off the accounts.	Arrears of land revenue and cesses recommended for being written off.	Arrears of land revenue and cesses promised to be included in the quarter ending 30th June 1899.	Total.	
1	2	3	4	5	6	7
Ganjām	Rs. 17,945	Rs. ..	Rs. 720	Rs. ..	Rs. 720	Rs. 17,225
Vizagapatam	15,044	..	730	..	730	14,314
Gōdāvari	..	..	..	..	..	..
Kistna	140	105	..	..	105	35
Nellore	4,898	12	1,069	..	1,081	3,817
Cuddapah	1,46,186	..	..	..	..	1,46,186
Anantapur	9,678	..	1,516	..	1,516	8,162
Bellary	8,404	(a) 465	295	..	730	2,674
Kurnool	1,982	..	..	576	576	1,406
Madras	69	..	36	..	36	33
Chingleput	990	..	12	..	12	978
North Arcot	4,070	..	90	..	90	3,980
South Arcot	2,483	90	..	..	..	2,014
Tanjore	3,037	..	469	..	469	2,568
Trichinopoly	983	..	34	..	34	949
Madura	4,395	..	390	..	390	4,005
Tinnevely	8,055	..	1,576	11	401	6,478
Coimbatore	883	..	7	(a) ..	1,876	2,519
Nilgiris	964	..	830	..	7	8,055
Salem	592	..	..	..	830	876
South Canara	90,873	..	506	..	246	89,121
Malabar	..	..	(b) 245	..	..	..
Total	3,16,651	672	8,795	687	10,054	3,06,597
Deduct arrears due on Ali Raja's estate in Malabar						89,171
Net balance						2,17,426

(a) The Collector has omitted to show in enclosure A to his demand, collection and balance statement a sum of Rs. 30 which it was promised will be included in the Board's review of irrecoverable arrears for the quarter ending 30th June 1899.

(b) Excludes amounts relating to the Wynad taluk, which appear only in the village accounts, and the sum relating to Kali 1808.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from E. L. VAUGHAN, Esq., Acting Sub-Collector, to the Collector of North Arcot, dated Vellore, 8th February 1896, Current No. 158:—

I have the honour to state that in an inspection which I have lately been making of villages in Gudiyattam taluk, I find the state of affairs in the marginally-noted villages very unfavourable. I suggest that the Board be asked to sanction suspension of collections on full field wastes in them as has been done in former bad years.

2. You will see that the estimated remission, which I have found correct, bears a large proportion to the total beriz.

3. There are some twenty other villages where remissions exceeding Rs. 200 will, I consider, have to be given, but the above six villages are the worst.

Endorsement by S. H. WYNNE, Esq., Collector of North Arcot, dated Polur, 18th February 1896, Ref. on Current Ver. No. 373-II.

Submitted to the Secretary to the Commissioners of Land Revenue, Madras, for orders. The Sub-Collector refers to wet waste only.

Transferred to the Settlement Department.

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

22nd February 1896.

RESOLUTION—dated 2nd March 1896, No. 31.

The Collector's proposal to suspend collections in certain villages of the Gudiyattam taluk is approved.

2. In all cases in which the wet assessment is practically certain to be remitted, the Collector can order the postponement of the collections, pending jamabandi, without reference to the Board. The approximate amount thus postponed should be noted in the monthly demand, collection and balance statement submitted to the Board.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

(True Copy.)

(Signed) I. SARABHALINGAM NAIDU,
First Assistant.

To the Collector of North Arcot.

Copy to other Collectors.

.. to the Land Revenue Department.

Etd. C. M. Thumbarany.

Statement of Demand, Collection, and Balance of Land

Revenue

of the Madras Presidency up to the end of

April

1899

Statement of Demand, Collection, and Balance of Land Revenue of the Madras Presidency up to the end of																
Districts.	Arrears at the beginning of the <i>fashi</i> .	DEMAND.				COLLECTIONS.				Arrears remitted.	BALANCE.					
		Current			Total Arrears and Current.	Arrears			Total Arrears and Current.		Arrears.	Current.	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 ..	157,559	15,46,345	1,28,578	16,74,923	18,32,682	1,35,768	1550	1,37,318	15,03,748	1,37,949	16,41,697	17,79,015	2296	179,45	33,426	57,371
Vizagapatam ..	70,604	15,76,622	1,48,213	17,24,835	17,95,439	52,764	285	3,049	14,20,402	1,75,993	15,96,395	16,49,444	2511	15,044	1,28,440	1,43,484
Godavari ..	3,036	59,97,572	1,00,308	61,57,880	61,60,916	2,010		2010	57,71,849	3,27,675	60,99,524	61,01,524	1,026		58,356	58,356
Kistna ..	9,252	67,11,205	95,610	68,06,815	68,16,067	40,40	18	4058	65,82,392	1,87,154	67,69,546	67,73,694	5054	140	37,269	37,409
Nellore ..	256,646	18,59,595	6,84,693	25,44,288	27,00,934	1,46,783	1305	1,48,088	17,83,770	5,80,397	23,64,167	25,12,255	3665	4893	1,80,121	1,85,014
Cuddapah ..	5,43,998	23,19,639	17,005	23,36,644	28,80,042	3,76,114	17,538	3,93,652	14,39,578	2,05,629	16,45,137	20,38,789	4160	1,46,186	6,90,907	8,37,093
Anantapur ..	1,17,031	6,54,388	2,43,695	8,98,083	10,15,214	1,03,611	1,715	1,05,326	3,59,084	1,90,477	5,49,561	6,54,887	2032	9673	3,48,522	3,58,195
Bellary ..	39,255	16,65,473	2,72,236	19,37,709	19,76,964	33,509	149	33,658	14,61,728	252,168	17,13,896	17,47,554	2193	3404	2,23,813	2,27,217
Kurnool ..	54,440	18,25,868	5,284	18,31,152	18,85,592	57,766	323	52,089	17,05,557	77,746	17,83,303	18,35,392	369	1982	47,849	49,831
Madras ..	1,274	79,401	2539	81,940	83,214	1182		1182	74,082	6,349	80,431	81,613	33	59	1509	1568
Chingleput ..	72,727	15,53,740	6,89,574	22,43,254	23,15,981	66,206	5000	71,206	15,30,571	5,62,114	20,92,625	21,63,821	521	990	150,629	157,619
North Arcot ..	1,16,320	25,89,192	4,13,501	30,02,693	31,18,013	110,357	371	1,10,722	21,24,488	3,88,694	25,13,182	26,23,904	578	4070	4,89,571	4,93,581
South Arcot ..	100,021	33,79,571	11,44,776	45,24,347	46,24,368	95,459	571	96,030	32,33,533	7,99,115	40,32,648	41,28,678	1508	2483	4,91,699	4,94,182
Tanjore ..	72,797	49,46,874	17,19,947	66,66,705	67,39,542	67,612	52	67,664	48,59,300	12,24,896	60,84,196	61,57,860	2096	3037	5,82,549	5,85,586
Trichinopoly ..	127,763	23,53,015	22,744	23,75,759	25,03,522	1,25,580	463	1,26,043	20,31,055	1,74,088	22,05,143	23,31,186	2737	983	1,70,616	1,71,599
Madura ..	1,77,584	17,88,456	6,83,883	24,72,339	26,49,923	1,70,245	487	1,70,732	16,26,867	6,72,194	22,99,066	24,69,798	2457	4395	1,73,273	1,77,668
Tinnevely ..	1,29,886	15,96,261	8,69,614	24,55,875	25,85,761	1,19,034	112	1,19,146	14,46,118	7,49,957	21,96,069	23,15,215	2685	8055	2,59,806	2,67,861
Coimbatore ..	20,725	24,91,428	8,65,878	33,57,306	33,78,031	18,107	174	18,281	24,82,281	8,66,725	33,49,066	33,67,287	1561	883	8,300	9183
Nilgiris ..	15,131	1,27,026	12,056	1,39,082	1,54,213	13,725	66	13,791	95,452	21,356	1,16,808	130,599	376	964	22,274	23,238
Salem ..	10,468	25,44,490	94,534	26,39,044	26,49,572	10,376		10,376	25,18,129	1,00,678	26,18,807	26,29,183	92		20,237	20,237
South Canara ..	6,205	779,312	3,75,988	11,55,300	11,61,505	5,173	52	5225	7,36,667	3,98,355	11,35,022	11,40,247	388	592	20,278	20,870
Malabar ..	116,146	22,91,905	69,675	23,61,580	24,77,726	16,856	112	16,968	21,20,057	1,22,411	22,42,468	22,59,436	8305	90,873	11,90,41	2,09,914
Total ..	21,178,68	5,06,76,908	87,10,285	5,93,87,193	6,15,05,061	17,26,271	30,343	17,26,614	4,62,06,578	82,22,119	55,12,8697	5,68,85,311	44,603	3,16,657	42,58,425	45,75,076

* Excludes Rs 71 which have been written off the accounts under
 G.O. No. 132 Revenue dated 25-2-1899.
 † Includes Rs 27 relating to Local Funds other than cesses the
 writing off of which was sanctioned by the District Board.
 P.L.O.

1896.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed March 14th.

Proceedings, 2nd March 1896, No. 31.

Collection of assessment.—Sanctioning the suspension of — in certain villages of the Gudiyatam taluk on account of unfavourable season.

(col. 12 of month
Statement -)
not collected in
last month.

Reasons for the Variations

Rectification of errors

Adoption of revised figures in the yernadjudem taluk.

Rectification of errors

The difference under column 3 is due to correction of errors. Of the variation under column 7 a sum of Rs. 559 is reported to represent the amount adjusted in March but not brought to account when the D.C.B. for that month was submitted. The balance of Rs. 1 is presumably due to rounding of fraction of a rupee.

Not explained presumably due to rounding

This represents fish rent which was reduced from the demand at the request of the President, Taluk Board, Itanur.

Rectification of errors

Wm. Davidson

Acting Secretary

82

899

3499

599

3499

Note: The entries in this statement differ from those given in the statement for March 1899 as follows:-

District	Column 3 (Col. 5 of month statement) Current demands up to last month	Column 7 (Col. 9 of month statement) Arrear collections up to last month	Col. 10 Current to
Gajam	- 689		
Godavari	- 3567		
Kistna			
Anantapur	+ 1	+ 560	
Bellary			
Salem	- 22		
Malabar	- 170	+ 170	
Total	- 4447	+ 730	-

for March 1899
Rs. 600
Rs. 730
Rs. 1330

$\frac{D}{4}$ 1,920-14-3-99.

REVENUE DEPARTMENT

C No. 3499

From the Board of Rev: Land Rev: no 137

Dated 29th May 1899.

FOR ORDERS.

To ~~Under Secy~~ the Board of Rev: submits for information its review of the B.C.B statements of Land Revenue and Cesses for April 1899.

to 344 D

2 According to the statements for March last the arrear balances outstanding at the end of that month were Rs. 336,900. During April however, it was found that an addition of Rs. 17,214 should be made to the above amount owing to the rectification of the figures relating to the original demands while a sum of Rs. 730 already collected had been shown as not collected.

The

C. 19/6

N² The correct arrear balances at the end of March thus stood as Rs 353,459. Of this amount, Rs 30,343 were collected ~~and~~ and Rs 6,445 re-mitted during April, leaving a balance of Rs 316,651 at the end of the latter month. It is, however, considered that Rs ~~79,225~~^{99,225} out of the balance last referred to are recoverable so that the recoverable arrears at the end of the month amounted to Rs 217,426.

3. The ^{recoverable} arrears

are still large in Cuddapah viz Rs 146,186 as against Rs 166,799 in the previous month. Those actually collected during the month under review were Rs 17,538, the amount collected in March having been Rs 37,000. The cause of the short collection in the month under review is not explained. It is however reported that of the recoverable balance of Rs ~~146,186~~, Rs 135,290 are covered by processes.

FOR ORDERS.

4. The D.C.B. of the current revenue up to the end of the month under review are compared below with those at the close of the corresponding month in the previous year.

	April	
	Fasli 1308	Fasli 1307
1) Demand	5,93,87,193	5,87,24,791
2) Collection	5,51,28,697	5,46,62,582
3) P.E. of 2) to 1)	92.8	93.1
4) Balance	42,58,425	40,62,209
5) P.E. of 4) to 1	7.2	6.9

It is reported that the bulk of the balance at the end of April last has since been collected or is covered by processes, and full explanation as to the delay in the collection of the remainder is given in para 12 of the R.P.

5. A draft B.O. "recording" the paper is submitted on the docket.

1/10
25-6-99

19. vi. 99

H. M.
17.6.99

Government (1899) of Madras.
REVENUE.

Recd.

Regd.

1899.

Enclosures

Spare copies

G.O., No. 400, 28th June 1899.

JUNE.

Demand, Collection and Balance Statements.

Recording Board's Proceedings reviewing the — of land revenue and cesses for April
1899.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 137, dated 29th May 1899:—

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

Resolution—No. 137, dated 29th May 1899.

According to the demand, collection and balance statements for April 1899, the arrear demand at the commencement of fasli 1303 amounted to Rs. 21,17,868, or Rs. 17,214 more than that shown in the statements for the previous month. The variations are noted in the margin. Nearly the whole of the increase in Ganjam (Rs. 16,995) is due to the adoption of a revised demand under land-cess for faslis 1306 and 1307 in certain proprietary estates, while the variation in Vizagapatam is ascribed to the inclusion in the accounts of the quit-rent and land-cess payable on certain inam villages and minor inams, which were by mistake omitted from the demand of previous faslis. The balance of Rs. 10 in Ganjam and Rs. 170 in Malabar represent increases caused by the rectification of errors.

2. *Arrears*.—Out of the arrear demand of Rs. 21,17,868 mentioned above, Rs. 17,56,614 or 82.9 per cent. were collected, and Rs. 44,603 were written off the accounts, while Rs. 99,225 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 2,17,426.

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.
Ganjam	Rs. 17,095
Vizagapatam	39
Malabar	170
Total	17,214

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.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embzzled.	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	..	..	8,948	..	..	1,948	1,35,290	..	1,46,186
2. Ganjam	..	15	136	..	..	1,592	2,615	12,863	17,225
3. Vizagapatam	..	..	28	..	..	14,097	189	..	14,314
4. Anantapur	16	1,494	2,447	90	..	467	3,421	222	8,157
5. Tinnevely	6	..	111	..	6,713	725	389	112	8,055
6. North Arcot	1,120	1,821	343	..	..	18	588	..	3,890
7. Nellore	..	80	377	..	1,822	67	1,466	..	3,812
8. Tanjore	9	182	414	71	..	157	418	1,752	3,003
9. Bellary	5	231	702	..	826	243	500	167	2,674
10. Madura	126	114	194	20	967	540	511	47	2,619
11. South Arcot	107	68	805	..	..	243	216	575	2,014
12. Malabar	..	..	..	..	..	865	592	..	1,457
13. Kurnool	69	18	180	..	..	104	786	249	1,406
14. Chingleput	..	21	50	..	876	..	31	..	978
15. Coimbatore	..	..	..	..	876	..	..	..	876
16. Trichinopoly	18	11	149	..	..	41	363	..	582
17. Nilgiris	11	..	..	..	..	40	83	..	134
18. South Canara	2	..	7	..	..	..	..	77	86
19. Kistna	29	6	..	..	..	..	..	..	35
20. Madras	..	..	..	..	..	..	23	..	23
Total	1,517	4,061	14,891	181	12,080	21,147	1,47,485	16,064	2,17,426

4. Of the arrears outstanding at the end of the month, Rs. 20,469 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amounts shown as adjustable (column 3) are still large in *North Arcot* and *Anantapur*, the arrear in the former district remaining almost the same as in March. The Collectors concerned are requested to see that the amounts under this item are reduced at an early date.

5. No immediate steps can be taken for the recovery of Rs. 12,261 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).

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

	RS.	
1. Tinnevely	6,713	Of the arrears shown against Tinnevely, Rs. 5,455 represent second-crop assessment imposed on certain mitta lands, and the collection of the amount has been held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary
2. Nellore	1,822	
3. Madura	967	
4. Coimbatore	876	
5. Chingleput	876	
6. Bellary	826	

Sub-Court, Tinnevely, in a suit brought in respect of the charge. The balance (Rs. 1,258) relates to the imposition of fasaljasti on certain lands belonging to the Chokkampatti mitta; the right of Government to make such a charge has been questioned and the Collector repeats his remarks in the last month's statement, viz., that he has called upon the appellant to explain certain points and promises to dispose of the matter on receipt of his reply. As the appeal has been pending for a very long

time, the Collector will again be requested to see that it is disposed of without further delay. The amount appearing against *Nellore* comprises the uncollected portion of the dry assessment relating to fasli 1307 in the Udayagiri taluk, the collection of which has been suspended with reference to Government Order, No. 484, Revenue, dated 27th August 1898. The amount shown against *Madura* represents charges made on account of Periyar water in certain inam villages in the Melur taluk, the collection of which has been postponed under orders of the Collector; it is reported that the matter is under enquiry; steps should be taken to secure that the investigation is completed with as little delay as practicable. Of the amount appearing against *Coimbatore*, the major portion, Rs. 776, consists of cesses due on forest lands leased out for coffee cultivation on the Anamalais and the collection of the amount has been suspended with reference to Board's Proceedings, Forest Mis. No. 357, dated 3rd June 1898, which authorized the Collector to defer collections until the agreements to lease were ready for execution; the balance, Rs. 100, represents the prohibitory charge imposed on a village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court. The collection of Rs. 876 shown against *Chingleput* depends on the settlement of compensation for certain lands taken up for public purposes; the necessary awards have been passed by the Sub-Collector, and the Collector promises to pass early orders on the proposals submitted to him for reduction of peshkush. Rs. 826 shown against *Bellary* consist of the uncollected portion of the dry assessment relating to fasli 1307 in certain villages in the Hospet taluk, the collection of which was postponed till the current fasli in Government Order, Mis. No. 2313, Revenue, dated 27th May 1898; the issue of coercive processes for their realization has now been deferred under orders of the Board in the Settlement Department pending the receipt of a special report called for from the Collector on the subject in connection with the proposed grant of dry remission for fasli 1308.

6. The Collector of *Vizagapatam* has shown Rs. 14,097 as being under enquiry or correspondence (column 7). The whole of these arrears represents the land-cess due on certain religious service inams for previous years, which was by mistake omitted from the demand of those faslis (*vide* paragraph 1 *supra* and paragraph 1 of Board's Proceedings, No. 108, dated 27th April 1899); the Collector reports that the matter is under correspondence with the Collector and Guardian of the Vizianagram Zamindari who is the trustee of the inams and has applied for time to consult the estate accounts before accepting the claim made by Government. The arrears shown under this item in *Cuddapah* and *Ganjam* are also large, the amount in the former district having in fact risen from Rs. 1,659 in the previous month to Rupees 1,948 in the month under review. The Collectors concerned will again be requested to see that the necessary investigations are brought to a close speedily and the amounts involved realized with the least possible delay.

7. The arrears for which processes have been issued (column 8) amounted to Rs. 1,47,485. The steps taken for the realization of this sum are shown in the margin.

	Rs.
Arrears for which demand notice No. 1 was issued	1,13,368
Arrears for which moveable property was distrained or notified for sale	15,154
Arrears for which demand notice No. 4 was issued	9,808
Arrears for which land was attached or notified for sale	9,155
Total	1,47,485

called upon to pay the amount on or before the 15th of the current month. Of the balance in Tanjore, the major portion (Rs. 1,673) is due from certain lessees of fishery rent against whom the Collector has been authorized to file a suit for recovery of the amount.

8. Under "Other items" (column 9) the arrears appearing against *Ganjam* and *Tanjore* call for remarks. The whole of the amount shown against the former district represents the land-cess payable by the Rajah of Kallikota and Atagada in consequence of the adoption of a revised demand for faslis 1306 and 1307 during the latter part of the month—*vide* paragraph 1 *supra*; it is stated that the Rajah has been called upon to pay the amount on or before the 15th of the current month. Of the balance in Tanjore, the major portion (Rs. 1,673) is due from certain lessees of fishery rent against whom the Collector has been authorized to file a suit for recovery of the amount.

* Arrears relating to fasli 1306.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	Rs.	Rs.	Rs.
Ganjam	58	51	7
Vizagapatam	613	600	13
Kistna	2	2	
Cuddapah	86,161	73,872	12,289
Anantapur	2,315	1,242	1,073
Bellary	617	549	68
Kurnool	636	418	218
Chingleput	210	200	10
North Arcot	150	139	11
Tanjore	170	170	
Madura	383	27	356
Tinnevely	2,579	2,579	
Total	93,884	79,849	14,035

9. In round numbers the recoverable month was the Presidency at the end of the balance for Rs. 2,17,000 out of an arrear demand of Rs. 21,18,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 5,77,000 and Rs. 33,74,000. The collections in the month aggregated Rs. 30,000 as against Rs. 66,000 in April 1898.

10. *Old Arrears*.—The marginal statement * exhibits the arrears of fasli 1306 outstanding at the beginning and end of April 1899.

Arrears relating to fasli 1305 and previous years are found in the four districts shown in the subjoined statement:—

Arrears relating to fasli 1305 and previous years.

Faslis.	Vizagapatam.	Chingleput.	Tinnevely.	Malabar.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1284 to 1299	9,336				9,336
1300	599				599
1301	599				599
1302	599			173	772
1303	599				599
1304	600		1,309	247	2,156
1305	599	200	1,452		2,251
Total	12,931	200	2,761	420	16,312
Arrears at the beginning of the month	13,040	200	2,761	477	16,478
Difference	109			57	166

Almost the whole of the amount shown against *Vizagapatam* represents the land-cess payable for past faslis on certain inam lands, which was added to the arrear demand during the past two months (*vide* paragraph 6 *supra*). The balance shown under *Chingleput* relates to a shrotriem village, and its collection depends on the settlement of compensation for certain lands taken up for public purposes (*vide* paragraph 5 *supra*). In *Tinnevely*, the collection of Rs. 2,761 depends upon the decision of the appeal referred to in paragraph 5 *supra*, which, it was reported, was fixed for hearing on the 11th ultimo; the Collector will be requested to state whether the appeal was actually heard on that date and if so with what result. The whole of the amount appearing against *Malabar* relates to the Wynaad taluk, of which Rs. 55 are under processes and Rs. 118 are covered by sales of land awaiting confirmation. The balance of Rs. 247 in the district presumably represents the janmabhogam due by Messrs. Pierce, Leslie & Co., who have paid the amount to the fictitious janmis and requested that it may be recovered from them; the matter has been submitted for the orders of Government in Board's Reference A No. 94, dated 10th April 1899.

The Collectors concerned will be requested to pay their personal attention to the clearance of these long standing arrears as well as of those relating to fasli 1306. Every effort should be made to show a clean balance sheet before the close of the fasli.

11. *Current*.—According to the demand, collection and balance statements for April 1899, the total current demand up to the end of the month amounted to Rs. 5,93,87,193 against Rs. 5,87,24,791 and Rs. 5,83,67,355 in faslis 1307 and 1306, respectively. Of this sum, Rs. 5,51,28,697, or 92.8 per cent., were collected before the

close of the month, and Rs. 71 were written off the accounts as irrecoverable, leaving at the end of it a balance of Rs. 42,58,425 or 7.2 per cent. of the demand against 12.6 per cent. and 6.9 per cent. at the close of April 1897 and April 1898, 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 April 1899.	Current balance up to the end of April 1899.	Percentage of balance to the demand at the close of	
	April 1898.	April 1899.			April 1898.	April 1899.
1	2	3	4	5	6	7
Ganjam	Rs. 16,03,189	Rs. 16,75,123	Rs. 16,41,697	Rs. 37,428	11.9	2.0
Vizagapatam	18,69,314	17,24,835	15,96,395	1,28,440	6.2	7.5
Godavari	60,75,679	61,57,880	60,99,524	68,356	1.3	0.9
Kistna	63,60,469	68,06,815	67,69,546	37,269	0.7	0.5
Nellore	24,93,364	25,44,288	23,64,167	1,80,121	13.9	7.1
Cuddapah	23,36,639	23,36,044	16,45,137	6,90,907	20.0	29.6
Anantapur	9,99,068	8,98,083	6,49,561	3,48,522	16.6	38.8
Bellary	18,98,549	19,37,709	17,13,896	2,23,813	7.8	11.6
Kurnool	17,74,084	18,31,152	17,84,303	47,849	3.3	2.7
Madras	78,629	81,940	80,431	1,509	4.2	1.8
Chingleput	21,01,837	22,43,254	20,92,625	1,50,629	19.4	6.7
North Arcot	29,69,040	30,02,693	25,13,182	4,89,511	15.5	16.3
South Arcot	44,95,315	45,24,347	40,32,648	4,91,699	9.0	10.9
Tanjore	66,79,836	66,66,745	60,84,196	5,82,549	4.5	8.7
Trichinopoly	22,69,162	23,75,759	22,05,143	1,70,616	6.1	7.2
Madura	26,36,224	24,72,339	22,99,066	1,73,273	5.5	7.0
Tinnevely	24,40,017	24,55,875	21,96,069	2,59,806	9.3	10.6
Coimbatore	34,22,025	33,57,306	33,49,006	8,300	3.4	0.2
Nilgiris	1,41,542	1,39,082	1,16,808	22,274	11.2	16.0
Salem	26,74,747	26,39,044	26,18,807	20,237	0.2	0.8
South Canara	11,52,739	11,55,800	11,35,022	20,278	3.1	1.8
Malabar	23,53,323	23,61,680	22,42,465	1,19,041	8.5	5.0
Total	5,87,24,791	5,93,87,193	5,51,28,697	42,58,425	6.9	7.2

* Excludes Rs. 71 which have been written off the accounts under Government Order, No. 132, Revenue, dated 21st February 1899.

The collections exceeded 99 per cent. in Coimbatore, Kistna, Salem and Godavari, 98 per cent. in Madras and South Canara, and 97 per cent. in Ganjam and Kurnool. In Anantapur, the balance outstanding at the end of the month was very large as compared with the demand; this is presumably due to the fact that the issue of coercive processes for recovery of the kists in five taluks was suspended till the close of March with reference to Board's Proceedings, Mis. No. 457, dated 6th February 1899, Mis. No. 583, dated 14th February 1899 and Mis. No. 946, dated 16th March 1899.

Districts.	Balance.	Amount collected since the end of the month or are covered by processes.	Remainder.
1. Cuddapah	Rs. 6,90,907	Rs. 5,64,522	Rs. 1,26,385
2. Tanjore	5,82,549	4,89,330	93,219
3. Vizagapatam	1,28,440	82,441	45,999
4. South Arcot	4,91,699	4,54,022	37,677
5. Malabar	1,19,041	83,920	35,121
6. North Arcot	4,89,511	4,64,394	25,117
7. Anantapur	3,48,522	3,35,743	12,779
8. Nellore	1,80,121	1,69,590	10,531
9. Tinnevely	2,59,806	2,52,029	7,777
10. Madura	1,73,273	1,67,835	5,438
11. Bellary	2,23,813	2,20,114	3,699
12. Chingleput	1,50,629	1,50,217	412
13. Trichinopoly	1,70,616	1,70,616	..

* Includes Rs. 7 relating to interest included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

referred to below. Of the amount shown against Cuddapah, the major portion, Rs. 1,10,617, represents assessment on wet waste and shavi which is likely to be

remitted at the jamabandi, and the balance, Rs. 15,768, is not covered by processes owing to delay in the submission of the lists of defaulters from several villages. As it is essential that default in payment of revenue should be promptly followed by the issue of processes, the Collector is requested to take the necessary steps, if he has not already done so, to ensure that such delays on the part of village officers do not recur. The amount appearing against Tanjore is composed chiefly of the following items:— (a) Rs. 20,000 being the amount remitted in the Tirutturaippundi taluk which has to be deducted from the accounts, (b) Rs. 12,716 for the recovery of which no steps were taken by village officers—the Collector proposes to take due notice of their conduct—and (c) Rs. 8,649 the balance of purchase money which has to be collected in 30 days' time. In respect of a further sum of Rs. 40,217, the Collector reports that it relates to villages from which second remittance was not received. This indicates laxity on the part of village officers and it is presumed that the Collector has taken due notice of and arranged for the issue of the necessary processes for the recovery of the amount. Of the balance in Vizagapatam, Rs. 33,975 represent probable remissions to be granted on account of waste and shavi and Rs. 7,889 have likely to be expunged from the accounts as the excess of the provisional over the settled demand. Almost the whole (Rs. 36,992) of the balance relating to South Arcot comprises the assessment due on lands the crops on which were damaged by the recent floods and the collection of the amount has been postponed pending the grant of remissions at the jamabandi—vide paragraph 5 of Board's Proceedings, No. 32, Settlement, dated 31st January 1899; the Collector's proposals for the grant of dry remissions in the district have since been approved in Government Order, No. 282, Revenue, dated 1st May 1899, communicated to the Collector with Board's Proceedings, Mis. No. 2228, Settlement, dated 4th May 1899. As regards Malabar, the Collector reports that particulars are not available for Rs. 30,290 as the necessary information was not received from the Wynaad taluk; the Tahsildar should be instructed to submit the prescribed statement with less unpunctuality in future. In North Arcot, no immediate steps can be taken for the collection of Rs. 20,615 as the amount is due on estates under attachment or belonging to minors and cannot be adjusted for want of funds. The Collector of Anantapur has shown Rs. 12,779 under "collections suspended," but the authority for the postponement is not stated; it is presumed that the amount represents the assessment due on wet waste and shavi which is likely to be remitted at the jamabandi—vide Board's Proceedings, No. 31, Settlement, dated 2nd March 1896. The balances in the remaining districts do not call for remarks.

(True Copy and Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in MS. and with a copy of Board's
Proceedings, No. 31, dated 2nd March 1896.
all Collectors (Divisional-officers and Tahsildars).

12. The balances exceeded one lakh of rupees in each of the districts noted in the margin. The bulk of these amounts, however, has been collected since the end of the month or is covered by processes. The remainder, for which special explanation is furnished by Collectors, is referred to below. Of the amount shown against Cuddapah, the major portion, Rs. 1,10,617, represents assessment on wet waste and shavi which is likely to be

APPENDIX A.

Districts.	Balance at the end of April 1899.	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 1898 but not yet written off the accounts.	Arrears of land revenue and cesses recommended for being written off.	Arrears of land revenue and cesses promised to be included in the quarter ending 30th June 1899.	Total.	
1	2	3	4	5	6	7
Ganjām	Rs. 17,945	Rs. ..	Rs. 720	Rs. ..	Rs. 720	Rs. 17,225
Vizagapatam	15,044	..	730	..	730	14,314
Gōdāvari	..	..	..	..	..	..
Kistna	140	105	..	..	..	..
Nellore	4,893	12	1,069	..	1,081	35
Cuddapah	1,46,186	..	..	..	..	3,812
Anantapur	9,673	..	1,516	..	1,516	1,46,186
Bellary	3,404	(a) 465	265	..	730	8,157
Kurnool	1,982	..	..	576	576	2,674
Madras	69	..	36	..	36	1,406
Chingleput	990	..	12	..	12	23
North Arcot	4,070	90	90	..	180	978
South Arcot	2,483	..	469	..	469	3,890
Tanjore	3,037	..	34	..	34	2,014
Trichinopoly	983	..	390	11	401	3,003
Madura	4,395	..	1,776	..	1,876	582
Tinnevely	8,055	..	..	(a) ..	..	2,519
Coimbatore	883	..	7	..	7	8,055
Nilgiris	964	..	830	..	830	876
Salem	..	..	..	..	..	124
South Canara	592	..	506	..	506	..
Malabar	90,873	..	(b) 245	..	245	86
Total	3,16,651	672	8,795	587	10,054	3,06,597
Deduct arrears due on Ali Raja's estate in Malabar						89,171
Net balance						2,17,426

(a) The Collector has omitted to show in enclosure A to his demand, collection and balance statement a sum of Rs. 30 which it was promised will be included in the Board's review of irrecoverable arrears for the quarter ending 30th June 1899.

(b) Excludes amounts relating to the Wynad taluk, which appear only in the village accounts, and the sum relating to fash 1308.

ORDER—No. 400, Revenue, dated 28th June 1899.

Land Revenue No. 16.

Recorded.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Exd. Shaik Karim.

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