

Revenue (189⁹) Department.

PRESS SERIES.

G.O., No. 841.

Dated 12th December 1898

[Despatch Abstract.]

D. C. B. Statements
Recording Board's Pass reviewing
the — of land revenue & taxes for Oct 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 (1899) Department.

CURRENT No. 7680

From

The Board of Revenue,

Land Revenue.

No. 294

Dated 27th November 1899

Received 50/4

Registered 50/4

Enclosures one

Spare copies

SUBJECT.

To

The Board of Revenue L.R.

6.11.99

- 24/3
20.12.99

3/2

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

He 30/11

BACK PAPERS.

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	728		25-10-99
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FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Proceedings, No. 294, 27th November 1899.

NOVEMBER.

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

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

Mr. W. J. H. LEFANU, I.C.S.

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

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

RESOLUTION—No. 294, dated 27th November 1899.

According to the demand, collection and balance statements for October 1899,

Districts.	Increase. RS.	Decrease. RS.
Ganjám	35	..
Vizagapatam	..	49,724
Górávari	1	..
Kistna	1,831	..
Cuddapah	..	4,164
Anantapur	2,227	..
Bellary	7,644	..
South Arcot	7,364	..
Tanjore	..	43
Madura	1,392	..
Tinnevelly	3,306	..
Total	23,800	53,931
Net decrease	30,131	..

the arrear demand at the commencement of fasli 1309 amounted to Rs. 16,45,173, or Rs. 30,131 less than that shown in the statements for the previous month. The variations (which are noted in the margin) are ascribed in all the districts except *Ganjám*, *Vizagapatam*, *Górávari*, *Tanjore* and *Madura* to the adoption of revised figures with reference to the jama-bandi of fasli 1308. The increase appearing against *Ganjám* is due to the adoption of a revised demand under land-cess for faslis 1306 to 1308 in certain proprietary estates. In *Vizagapatam* there was a slight increase owing to the inclusion in the demand of the land-cess due on certain inams for past years, but this was more than counterbalanced by a very heavy decrease due to (1) the adoption of the settled figures for fasli 1308 and (2) the withdrawal of the demand for land-cess for a number of back years on certain religious service inams in the Vizianagram zamindari which was necessitated by the discovery that the cess had been compounded for and paid up to fasli 1299. In *Górávari*, *Tanjore* and *Madura* the variations are attributed to the correction of errors.

2. *Arrears*.—Out of the arrear demand of Rs. 16,45,173 mentioned above, Rs. 10,89,373 or 66·2 per cent. were collected and Rs. 11,990 were written off the accounts, while Rs. 1,03,412 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 4,40,398.

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

STATEMENT II.—Particulars of recoverable balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits, or other heads of accounts, etc., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embezzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cuddapah	..	5,027	9,982	..	..	11	1,68,807	2,050	*1,85,877
Anantapur	..	1,624	2,202	..	42,562	627	8,436	..	55,451
Madura	..	4,508	7,143	..	..	1,477	16,925	8,279	39,647
Bellary	..	41	660	102	14,956	113	3,871	1,734	22,550
Tanjore	..	1,552	3,701	411	776	746	8,194	6,772	22,162
Vizagapatam	..	956	75	597	..	12,843	4,183	..	18,654
Tinnevelly	..	91	573	69	9	5,930	1,046	7,471	2,087
North Arcot	..	608	1,035	768	11,033	70	991	1,192	†15,727
South Arcot	..	5	..	390	..	661	2,595	8,711	12,362
Trichinopoly	..	452	1,483	472	..	1,054	5,797	427	9,685
Chingleput	..	..	177	69	7,965	..	80	30	8,321
Nellore	..	76	889	1,358	..	395	5,053	..	7,771
Ganjám	..	44	250	91	..	661	3,064	2,021	..
Kurnool	..	..	110	89	..	301	746	1,049	5,275
Nilgiris	..	435	..	1,284	..	144	1,945	594	4,402
Salem	..	..	82	80	3,761	..	24	..	3,947
South Canara	..	12	76	385	..	533	1,224	63	2,293
Malabar	..	..	..	..	..	1,164	187	474	1,825
Kistna	..	9	478	45	..	..	..	158	690
Coimbatore	..	..	..	..	100	190	..	..	290
Górávari	..	..	..	..	..	..	..	70	70
Madras	..	3	..	..	..	..	..	..	3
Total	5,599	21,161	26,125	23,646	64,510	24,908	2,40,760	33,690	4,40,399

* Particulars have not been furnished for the balance of Re. 1.

† Includes Rs. 2 relating to interest included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

4. Of the arrears outstanding at the end of the month, Rs. 52,885 (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) continue to be large in *Cuddapah*, *Madura* and *Tanjore* and should be reduced at an early date. In the last of these districts, the arrear remains unadjusted pending the confirmation of sales of land, and the Collector states that he has directed the Divisional-officers concerned to pass early orders in the matter.

5. No immediate steps can be taken for the recovery of Rs. 88,156 as (a) the arrear is due from estates which are either under the management of the Government or the Court of Wards or belong to minors (column 5), or (b) its collection has been postponed (column 6).

Particulars of the postponed amounts are furnished below :—

	RS.
Anantapur	42,562
Bellary	14,956
Tinnevelly	5,930
Ganjám	661
Kurnool	301
Coimbatore	100

The whole of the amount shown against *Anantapur* relates to the Gooty and Tadpatri taluks where the issue of coercive processes for its recovery has been suspended till the end of the current month with reference to Board's Proceedings, Mis. No. 2911, dated 8th September 1899; the Board presumes that a considerable portion of this sum will be remitted under Government Order, Mis. 3258, Revenue, dated 8th September 1899. In *Bellary*, Rs. 14,956 represent the balances of fasli 1308 outstanding in the Alur and Bellary taluks, and the collection of the amount was deferred by the Collector pending the receipt of orders on his proposals to recover it along with the current year's kists (Board's Proceedings, Mis. No. 5133, Settlement,

dated 12th October 1899). The Government Order approving the Collector's recommendation has since been received and communicated to the Collector—*vide* Government Order, No. 3921, Revenue, dated 10th November 1899, in Board's Proceedings, Mis. No. 5700, Settlement, dated 15th November 1899. Rupees 5,930 relating to *Tinnevely* constitute second-crop charge made on certain lands in the Kunnakkudi mita and its recovery depends upon the decision of a second appeal pending in the High Court. The sum of Rs. 661 appearing against *Ganjām* represents the dry assessments of fasli 1308 due on certain villages in the Berhampur taluk, which have to be remitted with reference to Government Order, No. 2865, Revenue, dated 9th August 1899; the amount will disappear from the accounts on the adoption of settled figures for the fasli. The reasons for suspending the recovery of Rs. 301 shown against *Kurnool* have not been specified and the Collector states that he has called for information on the point; such omissions should not be allowed to recur in future. The sum of Rs. 100 shown against *Coimbatore* 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.

6. The arrears for which processes have been issued (column 8) amounted to Rs. 2,40,760. The steps taken for the realization of this sum are shown in the margin.

	Rs.
Arrears for which demand notice No. 1 was issued	81,490
Arrears for which moveable property was distrained or notified for sale	33,303
Arrears for which demand notice No. 4 was issued	49,362
Arrears for which land was attached or notified for sale	76,605
Total	2,40,760

been issued owing to delay on the part of village officers in submitting the lists of defaulters; the Collector states that he will send orders to the Tahsildar directing the prompt realization of the arrear. The balance in *Tanjore* is chiefly made up of the following items: (a) Rs. 5,615, the amount of fish-rent due from certain lessees against whom a suit has been filed for its recovery, and (b) Rs. 1,061 being the balance of purchase money due on account of land sales which has to be collected in thirty days time.

8. In round numbers the recoverable balance for the Presidency at the end of the month was Rs. 4,40,000 out of an arrear demand of Rs. 16,45,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 6,13,000 and Rs. 20,36,000. The collections in the month aggregated Rs. 1,01,000 as against Rs. 1,70,000 in October 1898.

Arrears relating to fasli 1307.

District.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	Rs.	Rs.	Rs.
Ganjām	1,634	1,617	17
Vizagapatam	1,446	1,450	— 5
Nellore	293	197	96
Cuddapah	44,814	41,463	3,351
Anantapur	3,548	3,277	271
Bellary	413	341	72
Kurnool	562	559	3
North Arcot	406	196	210
South Arcot	437	694	— 257
Tanjore	638	637	1
Trichinopoly	14	5	9
Madura	1,099	747	352
Tinnevely	1,940	1,888	52
Coimbatore	381	148	233
South Canara	214	214	—
Total	61,000	56,540	4,460

7. Under "Other items" (column 9), the arrears shown against *South Arcot*, *Madura* and *Tanjore* call for remarks. In *South Arcot* the bulk of the amount is covered by sales pending confirmation. The major portion of the amount in *Madura* represents Periyār water-rate due on certain whole inam and zamin-dari villages in the Madura taluk for the recovery of which no processes have yet

been issued owing to delay on the part of village officers in submitting the lists of defaulters; the Collector states that he will send orders to the Tahsildar directing the prompt realization of the arrear. The balance in *Tanjore* is chiefly made up of the following items: (a) Rs. 5,615, the amount of fish-rent due from certain lessees against whom a suit has been filed for its recovery, and (b) Rs. 1,061 being the balance of purchase money due on account of land sales which has to be collected in thirty days time.

9. *Old Arrears*.—The marginal statement exhibits the arrears of fasli 1307 outstanding at the beginning and end of October 1899. In *South Arcot* and *Vizagapatam* the arrears show an increase as compared with the amounts outstanding at the beginning of the month, and this is accounted for in the former district as being due to the rectification of errors detected at the recent jamabandi. The increase in *Vizagapatam* is due to the

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

Arrears relating to fasli 1306 and previous years.

Faslis.	Ganjam.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	North Arcot.	Tanjore.	Tinnevely.	South Canara.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1284 to 1299	..	4	..	..	..	..	..	..	..	..	..	4
1300	..	1,449	..	..	..	..	..	..	..	..	..	1,449
1301	..	1,450	..	..	..	..	..	..	..	..	..	1,450
1302	..	1,450	..	..	..	..	..	..	..	..	7	1,457
1303	..	1,449	..	..	..	..	..	..	..	..	..	1,449
1304	..	1,449	..	..	..	..	..	1,399	..	..	..	2,758
1305	..	1,449	..	..	..	..	..	1,452	..	..	..	2,901
1306	33	1,449	33,389	706	97	272	99	156	1,427	15	..	37,643
Total ..	33	10,149	33,389	706	97	272	99	156	4,188	15	7	49,111
Arrears at the beginning of the month	33	33,072	36,923	707	203	278	99	359	4,168	15	77	75,954
Difference ..	..	22,923	3,534	1	106	6	..	203	..	..	70	26,843

Of the amount appearing against *Ganjām* Rs. 25 are classed as irrecoverable and Rs. 8 are shown as adjustable from excess collections or other heads of accounts; the Collector promises to include the former amount in his return of irrecoverable arrears for the current quarter. The bulk of the arrear in *Vizagapatam* represents land-cess charged retrospectively on certain religious service inams in the Vizianagram zemin-dari; the Collector and Guardian of the estate has been requested by the Collector to

pay the arrears at an early date. The steps taken for the realization of the arrears in *Cuddapah*, *Anantapur*, *Bellary* and *Kurnool* are shown in the margin. In the first of these districts, it is observed, the amount shown as covered by mere demand notices (Rs. 11,715) remains almost the same as in the previous month; the Board awaits the special report called for from the Collector on the subject of these old arrears in paragraph 10 of Board's Proceedings, No. 202, dated 29th August 1899. The amount outstanding in *North Arcot* is covered by processes, the land of the defaulters concerned having been notified for sale for recovery of the arrear. Rs. 156 shown against *Tanjore* represent the amounts embezzled by certain village officers in the Nannilam taluk, for the

* This represents assessment in respect of which processes having been exhausted in the district, demand notices have presumably been sent to other districts.
† Details have not been furnished for this item; particulars have been called for by the Collector.

recovery of which the Collector has been authorized to file a suit against the delinquents. The collection of Rs. 4,188 relating to *Tinnevely* depends upon the decision of a second appeal pending in the High Court—*vide* paragraph 5 *supra*. The amounts appearing against *South Canara* and *Malabar* are considered irrecoverable, but in the latter district the question of writing off the arrear is subject to further enquiry which is being made.

The Collectors concerned are again requested to see that these old arrears as well as those relating to fasli 1307 are materially reduced before the commencement of the current year's kists.

Total	16,45,173	18,95,501	2,98,11,990	5,43,810	19,581	5,63,391
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Statement of Demand, Collection and Balance of *Land* Revenue

L. Coopers

of the Madras Presidency up to the end of

October

1899.

Statement of Demand, Collection and Balance of <i>Land</i> Revenue								COLLECTIONS.					BALANCE.			
Districts.	Arrears at the beginning of the	DEMAND.			Total Arrears and Current.	Arrears.		Total.	Current.			Total Arrears and Current.	Arrears remitted.	Arrears.	Current.	Total.
		Up to last Month.	In this Month.	Total.		Up to last Month.	In this Month.		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 ..	19,947	7,382	76,098	83,480	103,427	13,228	318	3,546	2,951	75,310	78,261	91,807	105	6,296	5,219	11,515
Vizagapatam ..	46,127	3,613	89,208	92,821	138,948	24,055	2,931	6,986	3,613	88,909	92,522	119,508	388	18,753	299	19,052
Godavari ..	744	15,406	58,148	73,554	74,298	248	"	248	13,179	57,011	70,190	70,438	426	70	3,364	3,434
Kistna ..	8889	11,668	20,341	32,009	40,898	3,528	1936	5,464	10,659	19,604	30,263	35,727	2,106	1,319	1,746	3,065
Nellore ..	75,859	3851	1369	5,220	81,079	61,969	4,484	66,453	3851	1362	5,213	71,666	591	8,815	7	8,822
Cuddapah ..	380,709	3767	1480	5,247	385,956	1,71,841	19,833	191,674	3369	1535	4,904	1,96,578	309	1,88,726	343	1,89,069
Anantapur ..	152,377	518	357	875	153,252	91,070	4,591	95,661	518	357	875	96,536	948	55,768	"	55,768
Bellary ..	55,014	2,344	1556	3,900	58,914	25,635	5,014	30,649	2,343	1557	3,900	34,549	1,473	22,892	"	22,892
Kurnool ..	28,065	176	125	301	28,366	21,373	595	21,968	176	125	301	22,269	819	5,278	"	5,278
Madras ..	234	31,088	6,630	37,718	37,952	214	4	218	30,045	6,621	36,666	36,884	3	13	10,52	10,65
Chingleput ..	32,447	1,770	327	2,097	34,544	21,710	1,428	33,138	1,770	327	2,097	25,235	249	9,060	"	9,060
North Arcot ..	124,977	1,547	625	2,172	127,149	102,222	6,373	108,595	1,547	625	2,172	110,767	392	15,990	"	15,990
South Arcot ..	91,646	1,833	512	2,345	93,991	72,578	4,570	77,148	1,791	518	2,309	79,457	892	13,606	36	13,642
Tanjore ..	105,431	6,838	7,012	13,850	119,281	70,374	12,690	83,064	5,010	5,598	10,608	93,672	74	22,293	3,242	25,535
Trichinopoly ..	71,673	3,012	8,223	11,235	82,908	54,766	7,011	61,777	3,012	4,989	8,001	69,778	187	9,709	3,234	12,943
Madura ..	187,767	10,179	3,096	13,275	201,042	1,27,233	2,0090	47,323	10,179	3,096	13,275	160,598	709	39,735	"	39,735
Tinnevely ..	110,253	47,704	2,163	49,867	160,120	88,498	4,335	92,833	47,704	2,163	49,867	1,42,700	93	17,327	"	17,327
Coimbatore ..	1769	3,424	1,250	4,674	6,443	980	99	10,79	3,385	1,215	4,600	5,679	216	4,74	74	5,48
Nilgiris ..	17,516	2,259	309	2,568	20,084	11,818	979	12,797	10,81	578	1,659	14,456	238	4,481	909	5,390
Salem ..	17,410	5,928	2,813	8,741	26,151	11,739	1,689	13,428	5,928	2,757	8,685	22,113	5	3,977	56	4,033
South Canara ..	9,504	11,343	5,098	16,441	25,945	6,492	650	71,42	11,343	5,098	16,441	23,583	7	2,355	"	2,355
Malabar ..	10,6815	13,851	11,625	25,476	132,291	6,817	1,365	81,82	13,851	11,625	25,476	33,658	1,760	96,873	"	96,873
Total ..	16,45,173	189,501	2,98,365	4,87,866	21,33,039	9,88,388	1,00,985	89,373	1,77,305	2,90,980	4,68,285	15,57,658	11,990	5,43,810	19,581	5,63,391

P. J. G.

The entries in columns 3, 7 and 10 differ from the figures in the statement for September as shown below:—

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

REVENUE DEPARTMENT

C. No. 7680 of 98

From the Board of Revenue Land Rev:
No 294

Dated 27th November 1899.

FOR ORDERS.

To Under Secy

The Board of Revenue submits its review of the O.C.B statements of land revenue and cesses for October 1899

2 In the returns for September last the balance of the arrears of previous faslis remaining uncollected at the end of the month was shown as Rs 6,78,713. From the revised figures now furnished it appears that the correct amount was Rs 6,45,682. Of this amount Rs 1,00,985 were collected and Rs 887 remitted during October leaving at the end of the month a balance of Rs 5,43,810. It is considered that

N. 1 of
the note in
No. 800
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District	Col. 3 (Col. 5 of Sept. statement) Current demand up to last month.	Col. 7 (Col. 9 of Sept. statement) Arrear collections up to last month.	Col. 10 (Col. 12 of Sept. statement) Current collections up to last month.
Ganjam	—	— 5	—
Vijayapatnam	+ 27	+ 11	— 27
Godavari	—	+ 1	—
South Arcot	— 196	+ 2745	— 196
Tanjore	+ 43	— 43	+ 43
Madura	—	— 3	+ 1
Tinnevely	+ 384	+ 194	+ 384
Total	+ 204	+ 2900	+ 205

The variations appearing against Ganjam, Godavari and Tanjore are ascribed to the rectification of errors. In Madura, the differences have not been explained, but they are presumably due to the same cause. The variations in the remaining districts are attributed to the adoption of revised figures with reference to the recent jamabandi.

W. R. S.
Acting Secretary.

W. R. S.
29.11.99

Government (1899) of Madras. REVENUE.

FOR ORDERS.

Recd.

Enclosures

Regd.

1899.

Spare copies

G.O., No. 841, 12th December 1899.

DECEMBER.

Demand, Collection and Balance Statements.

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

that out of this balance Rs 1,03,412 are irrecoverable, so that the recoverable balance is estimated to be only Rs 4,40,358 the arrear balance and the recoverable portion of it at the end of the corresponding month of last year were returned as Rs 7,12,399 and Rs 6,12,978 respectively. The collection as compared with that of the previous year appears to have been thus satisfactory.

10.59 F
21.1.99

3 The current demand and collection up to the end of the month under review were Rs 4,87,866 and Rs 4,68,285 — the corresponding figures in Oct. 1898 having been Rs 5,46,645 and 5,04,047 respectively.

5.9 F
* 10.11.99
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4 A draft G.O. recording the B.P. is submitted on the docket.

10.11.99

10.11.99

11-12-99

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 294, dated 27th November 1899 :—

Mr. W. J. H. LEFANU, I.C.S.

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

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Resolution—No. 294, dated 27th November 1899.

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Net decrease	30,131	..

the arrear demand at the commencement of fasli 1309 amounted to Rs. 16,45,173, or Rs. 30,131 less than that shown in the statements for the previous month. The variations (which are noted in the margin) are ascribed in all the districts except *Ganjām*, *Vizagapatam*, *Godāvari*, *Tanjore* and *Madura* to the adoption of revised figures with reference to the jama-bandī of fasli 1308. The increase appearing against *Ganjām* is due to the adoption of a revised demand under land-cess for faslis 1306 to 1308 in certain proprietary estates. In *Vizagapatam* there was a slight increase owing to the inclusion in the demand of the land-cess due on certain inams for past years, but this was more than counterbalanced by a very heavy decrease due to (1) the adoption of the settled figures for fasli 1308 and (2) the withdrawal of the demand for land-cess for a number of back years on certain religious service inams in the Vizianagram zamindari which was necessitated by the discovery that the cess had been compounded for and paid up to fasli 1299. In *Godāvari*, *Tanjore* and *Madura* the variations are attributed to the correction of errors.

2. *Arrears*.—Out of the arrear demand of Rs. 16,45,173 mentioned above, Rs. 10,89,373 or 66.2 per cent. were collected and Rs. 11,990 were written off the accounts, while Rs. 1,03,412 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 4,40,398.

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

STATEMENT II.—Particulars of recoverable balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits, or other heads of accounts, etc., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embezzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cuddapah	..	5,027	9,982	..	..	11	1,68,807	2,050	1,85,877
Anantapur	..	1,624	2,202	..	42,562	627	8,436	..	55,451
Madura	1,315	4,508	7,143	..	..	1,477	16,925	8,279	39,647
Bellary	41	1,073	660	102	14,956	113	3,871	1,784	22,550
Tanjore	1,552	3,701	411	776	..	746	8,194	6,772	22,152
Vizagapatam	956	75	597	..	..	12,843	4,183	..	18,654
Tinnevely	91	573	69	9	5,930	1,046	7,471	2,087	17,276
North Arcot	608	1,035	758	11,033	..	70	991	1,192	15,727
South Arcot	5	..	390	..	..	661	2,595	8,711	12,362
Trichinopoly	452	1,483	472	..	..	1,054	5,797	427	9,685
Chingleput	..	177	69	7,965	..	..	80	30	8,321
Nellore	76	889	1,358	..	..	395	5,053	..	7,771
Ganjām	44	250	91	..	661	3,064	2,021	..	6,131
Kurnool	..	110	89	..	301	746	2,980	1,049	5,275
Nilgiris	435	..	1,284	..	..	144	1,945	594	4,402
Salem	..	82	80	3,761	..	24	..	..	3,947
South Canara	12	76	385	..	..	533	1,224	63	2,293
Malabar	..	..	..	..	..	1,164	187	474	1,825
Kistna	9	478	45	..	..	..	..	158	690
Coimbatore	..	..	..	..	100	190	..	..	290
Godāvari	..	..	..	..	..	..	..	70	70
Madras	3	..	..	..	..	..	..	..	3
Total	5,599	21,161	26,125	23,646	64,510	24,998	2,40,760	33,690	4,40,399

* Particulars have not been furnished for the balance of Re. 1.

† Includes Rs. 2 relating to interest included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

4. Of the arrears outstanding at the end of the month, Rs. 52,885 (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) continue to be large in *Cuddapah*, *Madura* and *Tanjore* and should be reduced at an early date. In the last of these districts, the arrear remains unadjusted pending the confirmation of sales of land, and the Collector states that he has directed the Divisional-officers concerned to pass early orders in the matter.

5. No immediate steps can be taken for the recovery of Rs. 88,156 as (a) the arrear is due from estates which are either under the management of the Government or the Court of Wards or belong to minors (column 5), or (b) its collection has been postponed (column 6).

Particulars of the postponed amounts are furnished below :—

	RS.
Anantapur	42,562
Bellary	14,956
Tinnevely	5,930
Ganjām	661
Kurnool	301
Coimbatore	100

The whole of the amount shown against *Anantapur* relates to the Gooty and Tadpatri taluks where the issue of coercive processes for its recovery has been suspended till the end of the current month with reference to Board's Proceedings, Mis. No. 2911, dated 8th September 1899; the Board presumes that a considerable portion of this sum will be remitted under Government Order, Mis. 3258, Revenue, dated 8th September 1899. In *Bellary*, Rs. 14,956 represent the balances of fasli 1308 outstanding in the Alur and Bellary taluks, and the collection of the amount was deferred by the Collector pending the receipt of orders on his proposals to recover it along with the current year's kists (Board's Proceedings, Mis. No. 5133, Settlement,

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 294, dated 27th November 1899 :—

Mr. W. J. H. LEFANU, I.C.S.

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

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

Resolution—No. 294, dated 27th November 1899.

According to the demand, collection and balance statements for October 1899,

Districts.	Increase. RS.	Decrease. RS.
Ganjām	35	
Vizagapatam		49,724
Godāvāri	1	
Kistna	1,831	
Cuddapah		4,164
Anantapur	2,227	
Bellary	7,644	
South Arcot	7,364	
Tanjore		43
Madura	1,392	
Tinnevelly	3,306	
Total	23,800	53,931
Net decrease		30,131

the arrear demand at the commencement of fasli 1309 amounted to Rs. 16,45,173, or Rs. 30,131 less than that shown in the statements for the previous month. The variations (which are noted in the margin) are ascribed in all the districts except *Ganjām*, *Vizagapatam*, *Godāvāri*, *Tanjore* and *Madura* to the adoption of revised figures with reference to the jama-bandi of fasli 1308. The increase appearing against *Ganjām* is due to the adoption of a revised demand under land-cess for faslis 1306 to 1308 in certain proprietary estates. In *Vizagapatam* there was a slight increase owing to the inclusion in the demand of the land-cess due on certain inams for past years, but this was more than counterbalanced by a very heavy decrease due to (1) the adoption of the settled figures for fasli 1308 and (2) the withdrawal of the demand for land-cess for a number of back years on certain religious service inams in the Vizianagram zamindari which was necessitated by the discovery that the cess had been compounded for and paid up to fasli 1299. In *Godāvāri*, *Tanjore* and *Madura* the variations are attributed to the correction of errors.

2. *Arrears*.—Out of the arrear demand of Rs. 16,45,173 mentioned above, Rs. 10,89,373 or 66.2 per cent. were collected and Rs. 11,990 were written off the accounts, while Rs. 1,03,412 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 4,40,398.

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

STATEMENT II.—Particulars of recoverable balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits, or other heads of accounts, etc., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under enquiry or correspondence including amounts embezzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cuddapah		5,027	9,982			11	1,68,807	2,050	1,85,877
Anantapur		1,624	2,202		42,562	627	8,436		55,451
Madura	1,315	4,508	7,143			1,477	16,925	8,279	39,647
Bellary	41	1,073	660	102	14,956	113	3,871	1,734	22,550
Tanjore	1,552	3,701	411	776		746	8,194	6,772	22,152
Vizagapatam	956	75	597			12,843	4,183		18,654
Tinnevelly	91	573	69	9	5,930	1,046	7,471	2,087	17,276
North Arcot	608	1,035	768	11,033		70	991	1,192	15,727
South Arcot	5		390			661	2,595	8,711	12,362
Trichinopoly	452	1,483	472			1,054	5,797	427	9,685
Chingleput		177	69	7,965			80	30	8,321
Nellore	76	889	1,388			395	5,053		7,771
Ganjām	44	250	91		661	3,064	2,021		6,131
Kurnool		110	89		301	746	2,980	1,049	5,275
Nilgiris	435		1,284			144	1,945	594	4,402
Salem		82	80	3,761		24			3,947
South Canara	12	76	385			533	1,224	63	2,293
Malabar						1,164	187	474	1,825
Kistna	9	478	45					158	690
Coimbatore					100	190			290
Godāvāri								70	70
Madras	3								3
Total	5,599	21,161	26,125	23,646	64,510	24,908	2,40,760	33,690	4,40,399

* Particulars have not been furnished for the balance of Re. 1.

† Includes Rs. 2 relating to interest included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

4. Of the arrears outstanding at the end of the month, Rs. 52,885 (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) continue to be large in *Cuddapah*, *Madura* and *Tanjore* and should be reduced at an early date. In the last of these districts, the arrear remains unadjusted pending the confirmation of sales of land, and the Collector states that he has directed the Divisional-officers concerned to pass early orders in the matter.

5. No immediate steps can be taken for the recovery of Rs. 88,156 as (a) the arrear is due from estates which are either under the management of the Government or the Court of Wards or belong to minors (column 5), or (b) its collection has been postponed (column 6).

Particulars of the postponed amounts are furnished below :—

	RS.
Anantapur	42,562
Bellary	14,956
Tinnevelly	5,930
Ganjām	661
Kurnool	301
Coimbatore	100

The whole of the amount shown against *Anantapur* relates to the Gooty and Tadpatri taluks where the issue of coercive processes for its recovery has been suspended till the end of the current month with reference to Board's Proceedings, Mis. No. 2911, dated 8th September 1899; the Board presumes that a considerable portion of this sum will be remitted under Government Order, Mis. 3258, Revenue, dated 8th September 1899. In *Bellary*, Rs. 14,956 represent the balances of fasli 1308 outstanding in the Alur and Bellary taluks, and the collection of the amount was deferred by the Collector pending the receipt of orders on his proposals to recover it along with the current year's kists (Board's Proceedings, Mis. No. 5133, Settlement,

dated 12th October 1899). The Government Order approving the Collector's recommendation has since been received and communicated to the Collector—*vide* Government Order, No. 3921, Revenue, dated 10th November 1899, in Board's Proceedings, Mis. No. 5700, Settlement, dated 15th November 1899. Rupees 5,930 relating to *Tinnevely* constitute second-crop charge made on certain lands in the Kunnakkudi mita and its recovery depends upon the decision of a second appeal pending in the High Court. The sum of Rs. 661 appearing against *Ganjām* represents the dry assessments of fasli 1308 due on certain villages in the Berhampur taluk, which have to be remitted with reference to Government Order, No. 2865, Revenue, dated 9th August 1899; the amount will disappear from the accounts on the adoption of settled figures for the fasli. The reasons for suspending the recovery of Rs. 301 shown against *Kurnool* have not been specified and the Collector states that he has called for information on the point; such omissions should not be allowed to recur in future. The sum of Rs. 100 shown against *Coimbatore* 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.

6. The arrears for which processes have been issued (column 8) amounted to Rs. 2,40,760. The steps taken for the realization of this sum are shown in the margin.

	Rs.
Arrears for which demand notice No. 1 was issued ...	81,490
Arrears for which moveable property was distrained or notified for sale ...	33,303
Arrears for which demand notice No. 4 was issued ...	49,362
Arrears for which land was attached or notified for sale ...	76,605
Total ...	2,40,760

been issued owing to delay on the part of defaulters; the Collector states that he will send orders to the Tahsildar directing the prompt realization of the arrear. The balance in *Tanjore* is chiefly made up of the following items: (a) Rs. 5,645, the amount of fish-rent due from certain lessees against whom a suit has been filed for its recovery, and (b) Rs. 1,061 being the balance of purchase money due on account of land sales which has to be collected in thirty days time.

8. In round numbers the recoverable balance for the Presidency at the end of the month was Rs. 4,40,000 out of an arrear demand of Rs. 16,45,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 6,13,000 and Rs. 20,36,000. The collections in the month aggregated Rs. 1,01,000 as against Rs. 1,70,000 in October 1898.

Arrears relating to fasli 1307.

District.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	Rs.	Rs.	Rs.
Ganjām	1,634	1,617	17
Vizagapatam ..	1,445	1,450	5
Nellore	293	197	96
Cuddapah	44,814	41,463	3,351
Anantapur	3,548	3,277	271
Bellary	413	341	72
Kurnool	562	559	3
North Arcot ..	406	196	210
South Arcot ..	437	694	257
Tanjore	638	637	1
Trichinopoly ..	14	5	9
Madura	1,099	747	352
Tinnevely	1,940	1,888	52
Coimbatore ..	381	148	233
South Canara ..	214	214	..
Malabar	1,169	247	922
Total	59,007	53,680	5,327

9. *Old Arrears.*—The marginal statement exhibits the arrears of fasli 1307 outstanding at the beginning and end of October 1899. In *South Arcot* and *Vizagapatam* the arrears show an increase as compared with the amounts outstanding at the beginning of the month, and this is accounted for in the former district as being due to the rectification of errors detected at the recent jamabandi. The increase in *Vizagapatam* is due to the addition to the demand of the land-cess charged retrospectively on certain religious service inams in the Sálur taluk which was erroneously left undemanded in previous years.

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

Arrears relating to fasli 1306 and previous years.

Faslis.	Ganjām.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	North Arcot.	Tanjore.	Tinnevely.	South Canara.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1284 to 1299	..	4	..	..	..	..	..	..	..	..	..	..
1300	..	1,449	..	..	..	..	..	..	..	..	..	1,449
1301	..	1,450	..	..	..	..	..	..	..	..	..	1,450
1302	..	1,450	..	..	..	..	..	..	..	..	7	1,457
1303	..	1,449	..	..	..	..	..	..	..	..	..	1,449
1304	..	1,449	..	..	..	..	..	..	1,309	..	..	2,758
1305	..	1,449	..	..	..	..	..	..	1,452	..	..	2,901
1306	33	1,449	33,389	706	97	272	99	156	1,427	15	..	37,643
Total	33	10,149	33,389	706	97	272	99	156	4,188	15	7	49,111
Arrears at the beginning of the month	33	33,072	36,923	707	203	278	99	359	4,188	15	77	75,954
Difference	..	22,923	3,534	1	106	6	..	203	..	..	70	26,843

Of the amount appearing against *Ganjām* Rs. 25 are classed as irrecoverable and Rs. 8 are shown as adjustable from excess collections or other heads of accounts; the Collector promises to include the former amount in his return of irrecoverable arrears for the current quarter. The bulk of the arrear in *Vizagapatam* represents land-cess charged retrospectively on certain religious service inams in the Vizianagram zemin-dari; the Collector and Guardian of the estate has been requested by the Collector to

Items.	Cuddapah.	Anantapur.	Bellary.	Kurnool.
	Rs.	Rs.	Rs.	Rs.
Adjustable from excess collections, deposits, &c. ..	..	56	..	..
Considered irrecoverable or of doubtful recovery	584	245	1	..
Collection suspended	..	369	..	..
Arrears under enquiry or correspondence	..	36	28	11
Covered by processes	32,087	..	68	132
Other items	718	..	..	129
Total	33,389	706	97	272

* This represents assessment in respect of which processes having been exhausted in the district, demand notices have presumably been sent to other districts.
† Details have not been furnished for this item; particulars have been called for by the Collector.

pay the arrears at an early date. The steps taken for the realization of the arrears in *Cuddapah*, *Anantapur*, *Bellary* and *Kurnool* are shown in the margin. In the first of these districts, it is observed, the amount shown as covered by mere demand notices (Rs. 11,715) remains almost the same as in the previous month; the Board awaits the special report called for from the Collector on the subject of these old arrears in paragraph 10 of Board's Proceedings, No. 202, dated 29th August 1899. The amount outstanding in *North Arcot* is covered by processes, the land of the defaulters concerned having been notified for sale for recovery of the arrear. Rs. 156 shown against *Tanjore* represent the amounts embezzled by certain village officers in the Nannilam taluk, for the recovery of which the Collector has been authorized to file a suit against the delinquents. The collection of Rs. 4,188 relating to *Tinnevely* depends upon the decision of a second appeal pending in the High Court—*vide* paragraph 5 *supra*. The amounts appearing against *South Canara* and *Malabar* are considered irrecoverable, but in the latter district the question of writing off the arrear is subject to further enquiry which is being made.

The Collectors concerned are again requested to see that these old arrears as well as those relating to fasli 1307 are materially reduced before the commencement of the current year's kists.

10. *Current*.—The total *current* demand up to the end of October amounted to Rs. 4,87,866, of which Rs. 4,68,285 were collected before the close of the month, leaving a balance of Rs. 19,581.

(True Extract.)

(Signed) W. FRANCIS,
Acting Secretary.

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

APPENDIX A.

Districts.	Balance at the end of October 1899.	Arrears of land revenue and cesses sanctioned up to the quarter ending 30th June 1899, and not yet written off.	Arrears of land revenue and cesses recommended for the quarter ending 30th September 1899.	Arrears of Local Funds other than cesses recommended for the quarter ending 30th September 1899.	Total of columns 3 to 5.	Recoverable balance.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	6,296	..	137	28	165	6,131
Vizagapatam	18,753	..	99	..	99	18,654
Godavari	70	..	..	..	..	70
Kistna	1,319	..	629	..	629	690
Nellore	8,815	..	1,044	..	1,044	7,771
Cuddapah	1,88,726	..	2,848	..	2,848	1,85,878
Anantapur	55,768	1	316	..	317	55,451
Bellary	22,892	..	342	..	342	22,550
Kurnool	5,278	3	(a) ..	..	3	5,275
Madras	13	..	10	..	10	3
Chingleput	9,060	..	739	..	739	8,321
North Arcot	15,990	..	265	..	265	15,725
South Arcot	13,606	..	1,244	..	1,244	12,362
Tanjore	22,293	..	141	..	141	22,152
Trichinopoly	9,709	..	(b) 24	..	24	9,685
Madura	39,735	..	88	..	88	39,647
Tinnevely	17,327	..	51	..	51	17,276
Coimbatore	474	..	184	..	184	290
Nilgiris	4,481	..	79	..	79	4,402
Salem	3,977	..	30	..	30	3,947
South Canara	2,355	..	62	..	62	2,293
Malabar	96,873	..	(a) 2,090	..	2,090	94,783
Total	5,43,810	4	10,422	28	10,454	5,33,356
Deduct arrears on Ali Raja's estate in Malabar						92,958
Net balance						4,40,398

(a) The Collector has omitted to show in this column the sum of Rs. 28 recommended by him for remission in the return of irrecoverable arrears for the quarter ending 30th September 1899; his attention is drawn to the omission.

(b) Excludes Rs. 4 which were subsequently collected.

(c) Excludes the amounts relating to faslis 1300-1301 and 1303-1306 which appear only in the village accounts.

ORDER—No. 841, Revenue, dated 12th December 1899.

Land Revenue, No. 28.

Recorded.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Land Revenue).

Exd. Shaik Karim.

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