M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10

(2) Date of repair 18-11-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 472	Press / Mis.
B.D. 79-80	
Dated 20-9	18 .

6/7

79-80

Not to be folded or roughly handled

8/11/39

R1

Proceedings of the Madras Government, Financial Department,
20th September 1871.

No. 79. Read the following Proceedings of the Board of Revenue, dated 8th September 1871 :—

Read the following letter from W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vallam, 7th August 1871, No. 234.

With reference to Section 38 of the Madras Local Funds' Act of 1871, I have the honour to request the instructions of the Board of Revenue for determining the annual rent-value of Inam lands in this district.

2. Clause 2 of the said section provides that, in the case of Inam lands, "the full assessment which such lands would bear, if they were not Inam, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent-value," and it seems to me that the assessment upon which quit-rent has been calculated in the settlement of Inams under the Inam Rules may be adopted for this purpose.

3. As the Board are aware, Inam lands in this district have never been assessed, and the data on which the Inam Commission calculated the assessment for the purpose of the settlement under the Inam Rules were the rates of assessment on the adjoining Ryotwary lands of similar quality. These were, no doubt, the best available data for obtaining a correct equivalent to the existing Ryotwary assessment; but as the existing Ryotwary assessment represents the value of a certain share of the produce at a commutation rate considerably below the present range of market selling prices, the rent-value thus assumed necessarily becomes diminished in the ratio which the fixed commutation rate bears to the market value of the produce, and which latter regulates, or at any rate ought to regulate, the payments to Inamdars by their tenants. I do not see, however, how any other course than that I have proposed can, under the distinct provision of the present Act, as above quoted, be legally adopted, since there can be no doubt that if the Inams were resumed they would bear the same, or about the same amount of assessment that has formed the basis of the Inam Settlement.

4. Further, I do not quite see the fairness of applying different scales of rent-value to the Ryotwary landholders and Inamdars, and the fact of the latter holding lands on a guaranteed favourable tenure is, in my judgment, no reason for imposing heavier burdens on them in respect of other taxes.

5. The assessment calculated on the same principle has been recorded by the Inam Commissioner in his registers also for religious, charitable, and other service Inams not charged with any quit-rent, and there will be no difficulty, therefore, in its uniform application.

6. If, therefore, this assessment be adopted as the annual rent-value of all Inam lands, there will be no need for requiring every holder of Inam land to furnish a list of his lands showing the rent-value in each case; and thus a great deal of labour to the Revenue Establishment, as well as annoyance to the rate-payers, will be saved.

7. I take this opportunity also of requesting that the sanction of Government may be obtained for crediting to the Local Funds constituted under the present Act, the minor items noted in the margin, which have hitherto been credited to the District Road Fund. These are not among the items specially enumerated in Section 34 of the Act as constituting the Local Funds, and their transfer, therefore, to the Local Fund Boards in trust for the purposes of this Act requires the special sanction of Government as provided for in the same section.

Avenue clippings.
Ferry-rents.
Fish do.
Grass do.

8. The surplus proceeds of cattle pounds, hitherto also a component item of the District Road Fund, will, with reference to the orders of Government communicated in Board's Proceedings, dated 15th April 1871, No. 1567, be credited to a distinct head of account, and will, I presume, be

available for any purposes of public utility to which Government may from time to time deem fit to apply them.

Submitted for the orders of Government.

2. The mode in which the Officiating Collector proposes to calculate the rent-value on Inam lands appears unexceptionable.

3. In paragraph 7 of his letter, Mr. Cadell requests that the sanction of Government may be obtained for crediting the Local Funds constituted under Act IV. of 1871 with the revenue derived from the sources marginally indicated, which have heretofore been credited to the District Road Fund.

1. Avenue clippings.
2. Ferry-rents.
3. Fish ,,
4. Grass ,,

4. The Board see no objection to the permanent transfer to the Local Funds of the income from the 1st, 3rd, and 4th sources, and accordingly request that Government will be pleased to authorize it and the adoption of a similar course in all other districts.

5. With regard to Ferry-rents, the Board observe that in G. O., Revenue Department, dated 10th January 1871, No. 63, Act I. of 1870 has been applied to the district, but that in paragraph 11 of their subsequent order,* the Government allowed the Local Funds for the current year to receive, for application to Roads and Communications, the proceeds of the miscellaneous sources of income calculated on when the Road Fund Budget was prepared.

Canal and Ferry Act.

* F. D., 7th June 1871, No. 216.

6. All sums collected under the "Canal and Ferry Act" should be carried to the credit of a fund styled "Canal and Ferry Fund," which is to be utilized on the construction, &c., of the channels and ferries to which the provisions of the Act may be applied.

7. Under the permission accorded in Government Order, Financial Department, dated 7th June 1871, the Canal and Ferry Fund collections of the current year are being credited to the Road Fund of the District. The Board request Government to pass early orders regarding their future disposal, as Local Fund Budgets for 1872-73 are now under preparation.

(True Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 80. ORDER THEREON, 20th September 1871, No. 472.

The proposed mode of calculating the rent-value of Inam lands is approved. It was, however, competent to the Board of Revenue under Section 38, Clause 2, to pass orders in the matter.

2. With regard to the Ferry-rents, it appears necessary that they should be credited to the Road Fund as is now done. The advisability of cancelling the extension of Act I. of 1870 to the Tanjore and Trichinopoly Districts will be considered in the Revenue Department.

R3

Proceedings of the Madras Government, Financial Department,
20th September 1871.

3. The receipt by the Local Fund Boards of the proceeds of the miscellaneous sources of revenue referred to is sanctioned for 1871-72. The surplus Pound Funds for the current year are also to be made over to the Local Fund Boards.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Board of Revenue.
,, Revenue Department.
" *Accountant General.*

Exd. J. Wright.

Govt. of Madras.

1871

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated September, 20th.

Recd. Read.

G. O., 20th September 1871, No. 412.

SEPTEMBER.

Nos. 79-80.

Passing orders in regard to the mode of calculating the rent-value on Inam lands in the Tanjore District.

1 R5

Revenue Department

No

Proceedings of the Board of Revenue dated 8th September 1871.

Read letter from the Officiating Collector of Tanjore, dated 7th August 1871, No 234.

Submitted for the orders of Government.

2. The mode in which the Offg. Collector proposes to calculate the rent value on Inam lands appears unexceptionable.

3. In para 7 of his letter Mr. Caddell requests that the sanction of Government may be obtained for crediting the Local Funds constituted under Act VI of 1871 with the revenue derived from the sources marginally indicated, which have heretofore been credited to the District Road Fund.

1. Arrears Clippings.
2. Ferry Rents
3. Fish - do -
4. Grass - do -

4. The Board see no objection to the permanent transfer to the Local Funds of the income from the 1st, 3d, & 4th sources, and accordingly request that Government will be pleased to authorize it

it, and the adoption of a similar course in all other Districts.

5. With regard to Ferry Rents. the Board observe that in G. O. R.D. dated 10th January 1871, No 63, Act I of 1870 has been applied to the District but in that in para 11 of their subsequent Order, the Government allowed the Local Funds for the current year to receive for application to Roads and Communications the proceeds of the Miscellaneous sources of income calculated on when the Road Fund Budget was prepared.

Canal & Ferry Act

* F. D. 7 June 1871 No 216

6. All sums collected under the "Canal and Ferry Act" should be carried to the credit of a fund styled "Canal and Ferry Fund", which is to be utilized on the construction, &c., of the channels and ferries to which the provisions of the Act may be applied.

7. Under the permission accorded in Government Order, Financial department, dated 7th June 1871, the Canal & Ferry fund Collections of the current year are being credited to the Road Fund of the District. The Board request Government to pass early orders regarding their future disposal as Local Fund Budgets for 1872/73 are now under preparation.

/True Extract/

J. S. Cunningham
Asst Secretary.

To

The Chief Secretary to Government
Public Department.

with copy of Collector's letter.

Revenue Dept.

Proceedings of the Board of Revenue

Dated 8th Sept. 1871
Despd 8 Sept. 1871
Read. 11. — 5.
201.

No. 496.

Submitting letter from Collector of Tanjore on subject of calculating rent value on Inam lands in his Dt.

With an order

C. 14-5.

Ostacamund. 20 Sept. 1871. No. 172.

The proposed mode of calculating the current value of Inam lands is approved. It is however competent to the Board of Revenue under section 38 clause ii. to pass order in the matter.

2. With regard to the Jungle rent, it appears necessary that they should be credited to the Road fund, as is now done. The advisability of cancelling the exemption of Act 1 of 1850 to the Tanjore & Trichinopoly districts will be considered in the Revenue Dept.

3. The credit by the local fund boards of the proceeds of the miscellaneous & miscellaneous sources of revenue referred to is sanctioned for 1871-2. The surplus Road funds for the current year are also to be made over to the Act local fund boards.

Ag. A.

Ag. A.

By Revenue Dept.
Revenue Board
Ostacamund

Govt. of {1871} Madras.

Financial

To The Board of Revenue.

Dated Sept. 20
Recd Encl.

G. O. 20 Sept., 1871, No 472.

Nos. 79-80.

Passing orders in regard to the mode of calculating the pub. value on Inam lands in the Tanjore Dt.