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MADRAS RECORD OFFICE

Government of Madras

Public Work DEPARTMENT

G.O. No.	912	(W)	Press
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Dated	7-4-		1876

Not to be folded or roughly handled

No 112. Read the following Proceedings of the Madras Government in the Revenue Department, dated 24th March 1876, No 419 —

Proceedings of the Board of Revenue, dated 23rd October 1875, No 2,941

Read again Board's Proceedings, dated 14th February 1868, No 1,074

Read also the following Proceedings of the Madras Government, dated 12th July 1875, No 1,044, Revenue Department —

ABSTRACT — *Forms used for the Annual Administration Reports* — Communicating to the Board of Revenue resolution of the Government of India remarking on the—, and, with reference to the concluding remarks in paragraph 1 of the Resolution, requesting the Board to submit a report showing how far Collectors and the Survey and Settlement Departments were able to comply with the instructions of Government issued in August 1867 in respect to these forms.

With the Proceedings above recorded such of the forms prescribed by the Statistical Committee as were applicable to the Revenue Department were circulated to all Collectors, and those relating to Survey and Settlement to the Superintendent of Revenue Survey and the Director of Revenue Settlement, respectively, they were returned either partly or wholly filled up, but the Government of India having meanwhile directed that no change should be made pending further orders, the replies were merely recorded in Board's Proceedings, dated 9th September 1872. The Board will now proceed to notice each form in order, stating how far the information required is procurable.

CLASS I — STATISTICS OF PHYSICAL, POLITICAL, AND FISCAL GEOGRAPHY

2 STATEMENT A, No 1 — *Area cultivated and uncultivated and Communications* — This statement was received only partially filled up. The statement requires the actual cultivation during each year to be shown, this information, however, is not easily obtainable in zemindaris, as accounts of cultivation are not usually kept in them, and Collectors have no control over the village accountants in these estates. The statement must either be made applicable to Government villages only, or the village establishments in zemindaris must be placed more immediately under the control of Collectors, and remunerated for the extra labor imposed on them. For statistical purposes information regarding cultivation in zemindaris is no doubt of great importance, but as the revenue is permanently settled, such particulars are not required for revenue purposes, and the Board seriously doubt the policy of requiring any return of this nature. It is not unlikely that the attempt may create a suspicion on the part of the zemindars that the information is sought in view to the ultimate enhancement of the revenue payable by them.

3 STATEMENT A, No 2 — *The Character of the Surface* — The statement requires the exhibition of the area and the physical description of mountains, plains, forests, &c. For the reasons pointed out in the comments on the forms contained in the Board's letter embodied in G O, 20th August 1867, No 1,938, it is impossible for collectors to give this information even with approximate accuracy, and the statements received from them simply show the names of the several mountains, rivers, &c. The statement must, if its preparation is insisted on, be prepared by the Superintendent of Revenue Survey, and it can then be printed annually; for, although changes are not likely to be of frequent occurrence, the

*Proceedings of the Madras Government, Public Works Department,
7th April 1876.*

Statistical Committee desire that it should be printed annually to facilitate reference and make the Administration Report complete in itself.

4 STATEMENT A, No 3 — *Climate* — No observations of temperature are taken in the Revenue Department, and some Collectors have consequently left the columns under that head blank. The information, however, is available in the department of the Government Astronomer, and the Board do not anticipate any difficulty in preparing this statement.

5 STATEMENT B — *Political Relations with Native States* — The two forms under this head were not circulated to Collectors. The information has to be obtained through the Residents attached to the Native States.

6 STATEMENT C — *Civil Divisions of British Territory* — The form is defective — in that it does not show the Revenue sub-divisions separately from the Judicial. The two divisions do not always embrace the same area, and unless they are separated the information conveyed will not be accurate. With this exception there is no difficulty in preparing this statement.

7. STATEMENT D — *Population* — Although Collectors were not able at the time to fill up all the columns owing to defective information, there can be no difficulty in future, as the elaborate returns exhibiting the results of the late census furnish all the information required for the year 1871. From these materials the statement can be prepared and annually republished, but it cannot be corrected annually, the vital statistical returns not being sufficiently accurate for the correction of the columns relating to population, and furnishing no information regarding the other particulars embodied therein. The account of the prevailing classes and castes to be entered in a foot-note, however, seems hardly necessary, as the Census Report gives full particulars on the subject, and the information could not well be condensed so as to be brought within the compass of a foot-note.

8. STATEMENT E — *Fiscal Survey* — Colonel Priestley has prepared this statement. He states that he "found much difficulty in filling it up intelligibly," because the form is not suited to the circumstances of this Presidency.

9. STATEMENT E — *Settlement Nos 1 and 2* — The Director of Revenue Settlement forwarded No 1 duly filled up, and stated that Statement No 2 could not be filled up, because no charitable institutions were being assessed by that department. The Board observe, however, that No 2 does not relate to charitable institutions, and there must have been some mistake in despatching the forms to the Director. The present Acting Director of Revenue Settlement will be requested to report on the matter, and state how far the statement can be filled up. There appears to be no difficulty whatever in supplying the particulars required.

10 STATEMENT E, No. 3 — *Varieties of Tenure held direct from Government* — Several Collectors have not filled up the last two columns of the statement. The

Board have already in their letter of the 4th July 1867 pointed out that, inasmuch as the cultivated area of the zemindari estates cannot be given with accuracy, the revenue per acre cannot be given, and that there would be no probability of obtaining the information requisite to fill up the last column. Any estimate of the supposed profits per acre would be mere guess-work, and the only possible method of estimating

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the revenue-rate per acre would be by dividing the assessment by the gross area in cases where this is known, which is frequently not the case. The result, however, would be fallacious, as the gross area includes a considerable extent of uncultivable land. Under these circumstances, the two columns in question should be omitted.

11 STATEMENT E, No 4 — *Varieties of Tenure not held direct from Government* — The majority of the Collectors were unable to prepare this statement, and the Board are confident that it will be impossible to furnish accurate information on the points to be exhibited, unless Zemindari Curnams are placed under the orders of Collectors, and the requisite accounts to be kept prescribed.

12. STATEMENT E, No 5 — *Register of Transfers* — Some Collectors have not filled up the statement for want of information, but the Board do not see the difficulty. All transfers registered can be shown, but the statement cannot be considered complete and accurate as all transfers are not registered.

13. STATEMENT E, No 6 — *Land-revenue* — No difficulty has been experienced in preparing this statement, except as regards the cost of collection, which cannot be calculated accurately for each branch of Land-revenue. It may, however, be estimated by distributing the charges in proportion to the demand.

CLASS III.—STATISTICS OF PRODUCTION AND DISTRIBUTION

14 STATEMENT A, No 1 — *Gross and Net Revenue*, No 2 — *Expenditure*, No 3 — *Cash Receipts and Disbursements* — No difficulty has been experienced in the preparation of these statements. They can, however, be more easily and accurately prepared by the Accountant-General than by Collectors.

15 STATEMENT B, Nos. 1 AND 2 — *Public Works Expenditure and Income*

16. STATEMENT C — *Railways* — These forms were not circulated to Collectors. They have to be prepared by the departments concerned.

17 STATEMENT D, No 1. — *Crops cultivated in Acres* — This statement can be prepared for Government and Inam villages. Information is not available for zemindaris. The remarks against Statement A, Class I, apply to this statement also.

18. STATEMENT D, No 2 — *Stock* — Information is available to a certain extent for Government villages, and where defective can be collected as far as they are concerned, but information is not available for zemindari villages, and is not easily procurable.

19 STATEMENT D, No. 3 — *Rates of Rent and Produce* — Some Collectors have left this statement blank on the ground that the information is not available, and although inquiries might be instituted and an estimate framed, the results would not be reliable.

20 STATEMENT E — *Prices of Produce and Labor* — This statement can be prepared as regards the articles for which price registers are kept. This will suffice, as the Statistical Committee in their notes (page 5) observe that it is not intended to go into details of every article produced or sold, and that the statement should be confined to the chief staples.

21. STATEMENT E, No. 2 — *Labor* — This statement can be prepared.

22 STATEMENT F — *Mines and Quarries* — It is difficult to estimate the annual produce, and several Collectors have, therefore, left the column blank, but a rough estimate is not impossible.

23 STATEMENT G — *Manufactures* — This statement has been but partially filled in by some of the Collectors. The Board think that it would not be impossible to collect the requisite information, though it would not be quite trustworthy.

24. STATEMENT I, No 1 — *Coinage*, No 2 — *Paper Currency* — These statements were not circulated to Collectors. The information regarding imported bullion and coins can be given by the Board; but owing to the abolition of the Mint, the columns relating to coinage do not apply to this Presidency. The remaining portions of the statements can be prepared by the Accountant-General.

25 STATEMENT K — *Charitable Institutions* — No difficulty has been experienced in preparing this statement.

26 To sum up, the Board think that, with the exception of the three statements noted in the margin, all others can be prepared, though in the case of Statement A, No. 1, under Class I, Statement E, No 3, and Statement D, Nos 1 and 2, under Class III, the information can only, for the present, be given for Government villages.

27. The Board observe that no statements have yet been prescribed for exhibiting the trade of the country, though letter II under Class III. is intended to embrace such returns.

28. The Board deem this a favorable opportunity for reviving the question of abolishing the fash year altogether. The demands for statistical information are fast increasing. In addition to the Jambandi and Administration Reports furnished annually, separate reports are now required for Abkari, Salt, Cotton, Forests, and Trade, accounts have to be kept, and a separate report submitted, for the receipts, &c, under each important work of irrigation, the number of cesses for which accounts must be maintained has multiplied, and, in fact, the work has increased to such an extent that some relief is urgently called for, and the Board consider that this may well be effected by maintaining but one set of accounts for all branches of revenue instead of two.

29. This subject was discussed in the correspondence noted in the margin, from which it will be observed that, so far back as 1865, the Board suggested the abolition of the fash year, and remarked that the advantages resulting therefrom would more than counterbalance the disadvantages. One of the chief objections to the measure advanced on that occasion, viz., that such of the information accumulated in past years would become comparatively useless for purposes of comparison, has lost much of its force, inasmuch as the statements furnished with the Administration Reports which were introduced in 1855-56, and other statements compiled for official years for the Budget and other purposes, afford information which the Board believe will be found sufficient for all practical purposes.

30. The advantages resulting from the maintenance of a double set of accounts, at least as regards items other than Land-revenue, are not commensurate with the

labor imposed, and even as regards Land-revenue no practical inconvenience can arise from the abolition of the fash year. The official year includes the whole circle of the agricultural seasons, and is, in fact, more suitable in that respect than the fash year. The cultivation accounts are now closed at the end of March, all cultivation after that date up to June being brought into the next year's accounts. The abolition of the official year will, therefore, necessitate no change in respect to the cultivation accounts, but will result in their exhibiting the cultivation of the year to which they relate alone, instead of their including also a portion of the cultivation of the previous year. It may be urged as a difficulty that the instalments of revenue will not completely fall due within the official year, but the Board do not think that this is an insuperable obstacle to the proposal, as the demand for cultivation up to March being settled, the amount payable on account of that demand after March may be deducted from the year's revenue and added to the demand of the next year, by which arrangement there will be no disturbance of the financial calculations of the year.

31. It is true that even after the abolition of the fash year, the Jambandi Report cannot be dispensed with altogether, as the Jambandi will not be completed till some time after the expiration of the year, but the report and its accompanying statements can be considerably curtailed. It will not be necessary to notice the various branches of revenue for which separate reports are now furnished for the official year, nor the subjects, such as variations of season, health, prices, &c, touched upon in the Administration Report.

32. In their order of 21st November 1866, the Government agreed with the Board in their objection to the retention of both the fash and official year of account, but expressed the opinion that the official year was the one that ought to be given up as having nothing to recommend it. It was remarked that, if the calendar year were substituted for the official year, it would practically amount to keeping but one set of accounts, as, by closing the accounts half-yearly, the last half of one and the first half of the next calendar year would

* G O, 21st November 1866, No 3,180 be the present fash year. The Board do not think that the substitution of the calendar for the official year would give relief to the same extent, but as there appears to be no prospect of such a change, it is not necessary to consider the question.

G O, 22nd May 1866, No 198

33. The Board believe that the change might be carried out without any great difficulty; the former discussions of the subject show that the measure was generally approved, and the only arguments that were adduced against it have been deprived of all or much of their force by subsequent changes. Should, however, the total abolition of the fash year appear too sweeping a change, the Board would suggest for the consideration of Government the advisability of restricting its use to Land-revenue only, to which branch of revenue alone the objections apply. The necessity of maintaining a double set of accounts for all other items of revenue would thus be dispensed with, and the way would be paved towards the adoption of one uniform period for all accounts.

(A true Extract)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

*Proceedings of the Madras Government, Public Works Department,
7th April 1876.*

Miscellaneous

THE Government accept the Board's proposals regarding the forms of accounts prescribed by the Statistical Committee

for submission with the Annual Administration Reports, and resolve to forward to the Government of India a copy of the Board's Proceedings for their information and for any further instructions they may deem necessary to issue on the subject. They

Class I { Statement A, No 1
 " E, Nos 3 & 4
Class III { " D, " 1 & 2
 " D, No 3

will be informed that for the present it is proposed to omit all details of cultivation, &c, within the Zemindari tracts, as no reliable information is or can be made

available on the subject; and likewise to make no attempt to guess the profits of cultivation, rate of rent, &c

2. The preparation of Statement A, No 2, regarding the character of the surface will, as proposed, be entrusted to the Superintendent of Revenue Survey.

Class I.

A good map, shaded so as to show the geological and other features of the country, should also be prepared as suggested

Class I

Statement A, No. 3, relating to climate, will be obtained from the Government Astronomer, and Statement B (Political relations with Native States) from the Resident in Travancore and Cochin

3 Statement C (Civil Divisions) can be prepared with little difficulty, as, for all practical purposes, the Revenue and Judicial Divisions are conterminous, except in certain districts* which have two Courts, but the jurisdiction of these do not lap

* Tanjore and Malabar

over an adjoining Revenue District As regards population, a certain annual increment must be assumed for the Empire The Sanitary Commissioner will be requested to state his opinion on the point, and the Government of India will be asked what course should be followed.

4 Statement A, Nos. 1, 2, and 3, will in future be prepared by the Accountant-General as proposed in paragraph 14

Class III, Production and Distribution

The Public Works Department will arrange for the preparation of the Statements B (Nos 1 and 2) and C In regard to Statement E "Prices of Labor," it is observed that the statements now sent in are probably chiefly skilled or hired cooly-labor in towns, &c. But the mass of labor in the rural districts is agricultural labor, of the value of which there is no return The Collectors will ascertain and estimate what the agricultural wages in the various parts of their respective districts are. Where they consist in kind, the quantity of gram, &c, with its equivalent money-value, should be specified.

5 The Accountant-General will furnish the Board with the information required to fill up the forms regarding coinage and paper currency as far as it is available in his office.

6 The Board of Revenue will make timely arrangements for getting the various statements prepared for the current year with reference to their remarks and the instructions now issued The Government are anxious that every endeavour should be made to conform to the forms prescribed by the Statistical Committee, and that

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they should be adopted as far as possible in compiling the Administration Report for the current year.

7 Paragraphs 28 to 33 of the Board's Proceedings will be separately disposed of

(True Extract)

(Signed) D F CARMICHAEL,
Secretary to Government

No 113

ORDER THEREON, 7th April 1876, No 912

ACCOUNT, No 8-A

THE Examiner of Public Works Accounts will arrange for the preparation of Statements B (Nos 1 and 2) and the

Consulting Engineer for Railways for the preparation of Statement C The forms in question will be furnished with the papers communicated with G O, No 2,590, dated 23rd August 1867

(True Extract)

Colonel,

Offg Under Secy to Govt, P.W.D

To the Examiner of Public Works Accounts

" District Engineers
" Consulting Architect
" Consulting Engineer for Railways
" Examiner of Railway Accounts

Edw R Bartleman

8pare Copies

No 912

Recd
Public Works Department

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 7th April/76

Read the following —

Proceedings in the Revenue Dept. H.E. No. 419 of 24th March/76

The Examiner of Public Works Accounts will arrange for the preparation of Statements B (Nos 1 and 2) and the Consulting Engineer for Railways for the preparation of Statement C. The forms in question will be found with the papers communicated with F.D. No. 2590 dated 23rd August 1867.

G.M.M.

Examiner, P.W. Accts.
St Engrs
Comy Architect
Comy Engr for P.W.
Examiner, P.W. Accts.

Despatched 1st May/76.

Attd.

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1870: 51 11870: 1870:

PUBLIC WORKS.

To

The Examiners of P. W. & A.

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Date

Ex. 103

Ex. 103

G. W. J. M. J. 1870

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1/2-3.

Statistical Returns to
accompany the Adminis-
tration Reports Concerning
instructions to the Examiners
of the Acts and Commissions for
Railways for the pre-
paration of certain state-
ments of Acts presented
in connection with the—