

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1299

Press

~~Mis.~~

296.297

Dated

18-7-1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
15th July 1863.*

No. 296. Read the following Proceedings of the Board of Revenue, dated 29th June 1863,
Board No. 3,914, Miscellaneous Circular No. LII:—

Read Proceedings of the Madras Government, dated 30th April 1863, No. 744, reviewing the
Board's Annual Report on the settlement and collections of the revenues of this Presidency
for Fasli 1271.

(In Cons. 2nd May 1863, No. 2,652.)

1. Resolved that the foregoing Proceedings be circulated to all Collectors for their information and guidance, with the Board's General Report to Government and enclosures, and that the following explanation be furnished in regard to the points commented upon by Government.

2. With reference to paragraph 10, noticing with disapproval that the Quinquennial Statistical Returns due on this occasion were not sent with the General Report, the Board beg to point out that they had already explained the circumstances which rendered the submission of these Returns with the report impracticable. The non-receipt of several of the District Returns, and the defective preparation of others were the causes of delay referred to by the Board; and in a few cases, the information called for to supply the omissions in the District Returns has not yet been received. For the same reason the Quinquennial Returns due for Fasli 1266 were not despatched till Fasli 1268, instead of being sent in Fasli 1267, with the Settlement Report for Fasli 1266. The Returns due for Fasli 1271 will, however, be very shortly completed, and will be submitted to Government before the end of the current Fasli. The Collectors of the several Districts are requested to submit in future their Quinquennial Returns when due with their Jamabundy Reports instead of separately and at a later date.

3. The attention of the Collector of Madras is specially called to the remarks of Government in paragraph 11. The Board are under the impression that in this District even those Puttahs in which no material alterations have taken place are re-copied every year in extenso; and if so, the practice ought to be put a stop to at once.

4. With reference to paragraph 15, the Board believe that agricultural laborers are still very generally paid in kind. The present enhanced rate of prices could not, therefore, affect their interests to the same material extent as it does those of other classes of laborers; neither would their actual receipts have risen in the same proportion. As Government, however, wish to be in possession of more definite information on this subject, the Board request the Collectors to make careful inquiries in the manner directed by Government, and to report the results to the Board.

5. In paragraph 16, the Government observe that the Board nowhere explain the cause of the high range of prices. The Board remark that in many instances no causes were specified by the local officers, and that in other cases those specified were very doubtful. They would observe that prices have been continually rising during the last six years. They ascribe this rise in part to a change in the value of money, for prices are rising all the world over; and the gold discoveries of recent years have doubtless exercised a very material influence on the value of money in this as in other countries.

6. As more immediate causes may be mentioned, the increasing demand for labor, resulting in enhanced wages, which again would affect the price of agricultural produce, for any considerable improvements in the condition of the laboring classes must be accompanied by an increasing demand for the food on which they subsist. The laboring classes have found increasing means of employment not only in the Railway works, but in all the different branches of industry. Increased exportation must likewise have affected the price of other products besides cotton, as, for instance, rice and oil-seeds, the demand for which has been for some time increasing in the European markets. The Board, therefore, do not view the present high price of all kinds of agricultural produce as any sign that the condition of the people generally is deteriorating. They have no doubt that the present rate of wages more than compensates to the great mass of the people for any hardships that may seem to follow from a rise in the price of food.

Nellore. Madras-
Kurnool. South Arcot.

7. The attention of the Collectors of the Districts noted in the margin is requested to paragraph 20 of the Government Order, regarding the exclusion from the accounts of the permanent reductions in the old survey assessment. Instructions on this head have

*Proceedings of the Madras Government, Revenue Department,
15th July 1863.*

been issued, and the Collectors concerned will adopt the course therein pointed out in their accounts for Fasli 1272 to be shortly submitted, and will notice the fact in their reports.

8. The instructions of Government in paragraph 26 will be attended to in regard to the inclusion in the Board's future reports of the Income Tax, and the Stamp collections in the Town of Madras, and of the stoppages made by the *ex-Officio* Assessors on account of the former tax.

9. In regard to paragraph 27 of the Order of Government under reference, the Board beg to observe that they have made no changes in the forms of accounts. The classification of the headings and items has alone been altered in order to secure agreement between the Board's Returns and those of the Accountant General. The want of this agreement has been very frequently noticed by Government, and orders have been issued by them year after year when the accounts of the two offices came under their review, that measures should be adopted by the Board and the Accountant General for maintaining due agreement. In all the accounts of the latter Officer the classification adopted is strictly that prescribed for the Budget, and unless this classification is adopted in the Board's accounts also, these latter cannot be expected to agree with those of the Accountant General. It is remarked by Government that the Revenue and Budget accounts are kept for different years, and that the uniformity gained cannot be of much practical utility. The Board observe that the Returns of the Accountant General with which their accounts are compared are likewise kept for the Fasli year, and that the classification adopted by him is identical with that ordered for the Budget. The alterations made by the Board were thus absolutely necessary, as they presume that Government desire that agreement between the two sets of accounts shall be maintained as closely as possible. If, as would seem to be the opinion of Government, the old classification of items in the Revenue accounts would be maintained in the Board's Returns, the Collectors will be under the necessity of keeping two distinct sets of accounts on two different systems of classification, and any such arrangement will, the Board feel confident, lead to endless confusion in the accounts. No kind of check can be exercised over the accounts so received, as those rendered by the Accountant General for the Fasli year will be on quite a different classification from the Returns to the Board.

10. The Board do not suppose that it was the intention of Government that two different systems should be followed in practice in regard to the Revenue accounts, which even though kept for two different years, must be prepared from one set of original accounts. The alterations introduced by the Board consisted only in adopting some fresh items and headings as ordered by the Auditor General of India for the Account Department, and that these were necessary has been explained in the preceding paragraph. The previous sanction of Government was not thought necessary for this alteration, as similar changes effected by the Board in their Returns for Fasli 1270 were approved by Government. The changes made in the Returns for Fasli 1271 were of the same kind, and the Board beg to be informed whether the previous sanction of Government is necessary when any such changes are made in reference to the Budget classification.

11. With reference to paragraph 28, the Board observe that payments on account of redemption of Inam quit-rent, and of sale of waste lands may be shown in a foot note to any of the accounts for information, but cannot be included in the Land Revenue collections without causing the Board's Returns to differ from those of the Accountant General, as in these latter, the receipts from the two items referred to are credited to public debt; and here again no agreement can be maintained between the two Returns furnished by Collectors to the Board and to the Accountant General for one and the same year, and the Collectors will have to observe two different systems in making up the two sets of accounts. The Board also submit that the items in question cannot properly be shown as forming part of the annual revenue collections, as they differ in character from ordinary revenue receipts; but as the Government require the items in question to be exhibited in the Board's Returns, it can if approved be done in a separate Statement to accompany the Report, without being included in the General Statement of Demand, Collection and Balance. The Board request instructions on this point.

12. In regard to the item Land cultivated but not included in the Jamabundy, the Government wish to be informed of the cause of the large increase in it amounting to Rupees 27,087.

*Proceedings of the Madras Government, Revenue Department,
15th July 1863.*

This increase results from a gross increase in eleven Districts, and a gross decrease elsewhere. Cultivation subsequent to the Jamabundy is included under this head, and the increase occurs in those Districts in which the settlement was concluded at an early period of the year. The increase is large in Trichinopoly, amounting to Rupees 12,207, and is accounted for by the fact that many Ryots attempting to evade the rules threw up their lands in the beginning of the season, and re-occupied them without permission before the claims of new applicants could be disposed of. Such lands not being entered in their Puttahs at the settlement were carried to accounts afterwards under the head in question. The items "Unclaimed Ináms," "Inám estates which have reverted to Government, &c.," should of course be included with the regular Land Revenue, when it is known that the lands concerned have been permanently incorporated with the Government lands, and the Collectors of the Districts in which such items occur are requested to notice in their next report on what grounds they treat them distinctly instead of merging them under Government Land Roll.

13. The particular attention of the Collectors of Maritime Districts is called to paragraph 31 of the Order of Government under reference, remarking on the wastage of salt, and directing that measures be adopted to reduce the *bond fide* wastage to a minimum. The wastage remission of Fasli 1271, amounting to Indian Maunds 2,27,916-4-0, having been sanctioned by Government, the Board request that it may be written off without fail in the Accounts Current for June. The Treasury Deputy Collectors should be strictly enjoined to see that this is actually done, and they should be informed that every Return for June in which this wastage is not written off will be returned for revision. The particulars of the sanction for each District will be found in column 4, Enclosure A to Statement No. 14, submitted to Government with the Board's General Report.

14. The wishes of Government in paragraph 32 in regard to Salt charges will be attended to. The particulars required will be furnished annually in future in an Enclosure to Statement No. 15.

15. The special attention of the Collector of Madras is requested to the concluding part of paragraph 33 of the Government Order, commenting on the very unsatisfactory and backward state of the collections in the District. The Board observe from the Demand, Collection and Balance Statement for April last, that there was still an uncollected balance at the end of that month of Rupees 74,616, on account of Fasli 1271. Much progress has no doubt been made since the close of the Fasli in realizing the balances of the year, but the Board can see no reason why there should still be the large balance referred to above. The Collector will see from the Board's Proceedings dated 12th February 1863, No. 846, that the subject has already attracted the notice of Government, and it is requested therefore that prompt measures may be adopted for the speedy recovery of the balances in question.

16. The attention of the Collector of Coimbatore is drawn to the remarks of Government in paragraph 34, regarding the extremely unsatisfactory state of the collections in the Neilgherry Talook. The difficulties experienced in realizing these balances having been brought to the notice of the Board in the Collector's Settlement Report for Fasli 1270, instructions were issued as to the course he should adopt, and the remarks of Board's Proceedings, dated 18th October 1862, No. 6,953.

Government in paragraph 19 of their Order dated 1st September 1862, No. 1,857, were also communicated to him. In spite of these orders difficulties seem still to be felt, and it is very necessary that the law should be put in force against the defaulters. The Board trust that the instructions again issued in their Proceedings, dated 16th June 1863, No. 3,524, will effectually prevent the future accumulation of arrears.

17. As regards the irrecoverable arrears of former years, it will be seen that sanction is granted in paragraph 35 of the Government Order for the remission of Rupees 2,41,319-14-7. The particulars of this sum as appertaining to each District are shown in column 30 of Statement No. 20 which accompanied the Board's Report to Government, and the Collectors are requested to write off the arrears in their Demand, Collection and Balance Statements for June next with-

Proceedings of the Madras Government, Revenue Department,
13th July 1863.

out fail, as the retention of these arrears in the accounts any longer may possibly prove a source of annoyance to the Ryots. If in any District this order is not attended to, the Statement received from that District will be returned to the Collector for revision.

18. The Government attach much importance to the prompt settlement of arrears, and the Board have repeatedly urged upon Collectors the necessity of the measure. There are, however, large balances still outstanding in the Districts noted in the margin, for Fasilis prior to Fasil 1271, and the Collectors concerned are requested to adopt immediate measures for their adjustment. They should be carefully inquired into, and whatever sums are past recovery should be recommended for remission in the Settlement Report for Fasil 1272. No arrears dating back beyond five Fasilis should be allowed to remain in the accounts.

Onlayary.
Kutna.
Malra.

(A true Extract.)

(Signed) W. HUDLESTON, Secretary.

(True Copy.)

W. SHARLIEB, First Assistant.

No. 297.

ORDER THEREON, 13th July 1863, No. 1,200.

1. With reference to paragraphs 9 and 10 of the above Proceedings the Government observe that their objection was not to changes being made, but to their being made "without their previous sanction."

2. With regard to paragraph 11 the Government request that the receipts on account of redemption of Inam quit-rent and sales of waste lands may be shown in a separate Statement as proposed by the Board. The monthly receipts should also be noted in their Demand, Collection and Balance Statements.

(Signed) J. D. SIM,
Secretary to Government.

Revenue Department.

N. 1299.

Proceedings of the Madras Government
Under date the 15th July 1863.

Read the following.

Proceedings of the Board of
Revenue.

Circulating Proceedings of
Government, reviewing the Board's
Annual Report on the Settlement
and collections of the Revenue of
this Presidency for Fasil 1271, and
furnishing explanation in regard to
the points commented upon by
Government.

(Here enter 29th June 1863
N^o 3914.)

With reference to
paras 9 and 10 of the above
Proceedings the Government
observe that their
objections was not to
changes being made but
to their being made "with-
out their previous
sanction."

With regard to para
11 the Government request
that the receipts on
account of redemption
of Inam Quit-rent and
Sales

of Waste Lands may
be shown in a separate
Statement as proposed
by the Board. The
monthly receipts should
also be noted in their Demand,
Collection and Balance
Statements.

Office of the P. & P. Co. 1871

Revenue 1863 Dept. H.
No. of Govt. for July

1869.

No. of Mr. Madras Govt.
of 15th July 1863.

Report

Board of Revenue
on Government Order
Reviewing the Settlement
Report for July 1871
with orders thereon.

1896 & 297

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1360

Press

~~Mis.~~

298. 299

Dated

15 - 7 - 1918

Not to be folded or roughly handled