

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	403	Press
		~~Mis.~~
	357.358	
Dated.	25. 2.	191863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th February 1863.*

No. 357. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 26th January 1863 No. 124 A.

Read again—

1. Resolution of the Home Department regarding the sale of Waste Lands and Redemption of the Land Revenue, dated October 17th, 1861, paragraph 56.
2. Despatch of the Secretary of State on the subject of the above Resolution, dated 9th July 1862, paragraph 75, in which it is directed that all sums paid in purchase of Waste Lands, or in redemption of Land Revenue, shall be invested "not periodically, but as soon as practicable, and, as a rule, in the 4 per cent. Loan."
3. Memorandum from the Auditor General of India, dated 3rd June 1862.

RESOLUTION.

1. His Excellency the Governor General in Council resolves, that the Accountant General to the Government of India and all Deputy Auditors and Accountants General be directed immediately to forward accounts of all receipts arising from the sale of Waste Lands, from the enfranchisement of imperfect Tenures, or from the commutation of the claim of the Government to Land Tax, from the date of the above Resolution of the Home Department up to the 31st December 1862.
2. Also, that from the date of the commencement of the year, i. e., from 1st January 1863, the receipts on this account shall be exhibited in the monthly and quarterly Abstracts rendered to the Auditor General of India by the Accountant General to the Government of India, and all Deputy Auditors and Accountants General, in a distinct entry under the head 6 "Deposits," which is a division under the major head Public Debt.
3. In the Madras Presidency, the accounts shall include Enam Enfranchisement Commutations.

Copies to be sent to all Local Governments, for information; and to the Auditor General, the Accountant General to the Government of India, and to all Deputy Auditors and Accountants General, for guidance.

(A true Extract.)

(Signed) THOMAS PEACHEY,
Principal Asst. Secy. to the Govt. of India.

ORDER THEREON, 25th February 1863, No. 103.

No. 358.

1. In this Resolution the Accountant General is ordered by the Government of India to send to them "accounts of all receipts arising from the sale of Waste Lands, from the enfranchisement of imperfect Tenures, or from the commutation of the claim of the Government to Land Tax." It is expressly stated that "in the Madras Presidency the accounts shall include Enam Enfranchisement Commutations." The Resolution is based on paragraph 75 of the Despatch of the Secretary of State, dated 9th July 1862, enjoining that all sums paid in purchase of Waste Lands or in redemption of Land Revenue or in otherwise forestalling the Land Revenue shall be invested as soon as possible, and as a rule, in the 4 per cent. loan.

2. The Government observe that Her Majesty's Secretary of State had clearly in view only receipts from sales of land and redemptions of Land Revenue effected under the Resolution of the Supreme Government, dated 17th October 1861, No. 3,264. The Government of India however in the Resolution just quoted have given the order a much wider signification, and it seems to the Government necessary to issue explicit instructions to the Collectors regarding certain items which may otherwise be erroneously dealt with.

I. In this Presidency the Government have reserved certain tracts from the operation of the Resolution of the Supreme Government, dated 17th October 1861, No. 3,264. In these tracts lands are sold not in Freehold nor with any upset price but subject to an annual assessment in accordance with the principle laid down in 1859,* three

* Vide Orders of Government, dated
5th August 1859, No. 1,053.
21st September " " 1,271.

years before the present Rules were framed. The price (whatever it may be) realized at the auctions is available for investment

*Proceedings of the Madras Government, Revenue Department,
25th February 1863.*

in the Government loans, and should be entered in the returns ordered, but the annual assessments must be regarded as ordinary Revenue and should be excluded from the returns.

II. In Malabar the Government are and have for some time been selling the Jenm or proprietary right in lands which have at various periods escheated to the State. In that District all land was originally private property, and by far the largest portion still continues so. The proprietary right is quite distinct from the right of the State to an assessment which last holds good in whatever hands the former may be vested. The lands which belong to the State in proprietary right have all fallen in by escheat and are comparatively so few that their retention is undesirable. In fact the proprietary right or Jenm is so highly valued in Malabar that it not only fetches a high price, but adds materially to the value of the land so held. The Government have therefore for years past disposed of this proprietary right, reserving however the right of the State to its annual assessment. This annual assessment should be excluded from the returns, as it is clearly ordinary Land Revenue, but the sums realized for the proprietary right should be included in them.

III. *Inám Enfranchisements*.—The Government possessed a reversionary right or interest, more or less valuable in Inám tenures. They resolved in 1859 to offer to the Inámdars generally the option of commuting this reversionary right for an annual payment proportioned to the value of the rights surrendered, and the option also of entirely redeeming these annual payments. The quit-rents to which a large number of Ináms were previously and still continue subject and the additional quit-rents stipulated for future payment annually are simply Land Revenue and should be excluded from the returns ordered by the Supreme Government. By the last report of the Inám Commissioner the former amount on the Ináms already dealt with by him to Rupees 5,14,000 per annum, and the latter to Rupees 10,01,000 per annum, while the money paid in redemption once for all of all future demands on account of Land Revenue is Rupees 10,760. The last item and similar sums realized in the same manner hereafter should alone be included in the returns.

Among the Inám enfranchisements will ultimately be included a very large sum, being the proceeds of the enfranchisement of village service Ináms. These form the remuneration of these Offices, their endowment in fact, and it is out of the annually accruing fund created by their enfranchisement that the village servants are hereafter to be paid in money for the services which they must continue to render and which are indispensable. These cannot be invested in the public securities or there will be no means of paying the village Officers. They should therefore be excluded from the returns.

IV. The proceeds of lands sold for arrears of Revenue should be excluded, inasmuch as they are merely realizations of current dues, and the overplus if any is payable to the defaulting landholders.

3. The Government resolve to instruct the Board of Revenue to call upon the Collectors for copies of the Statements rendered by them to the Accountant General, classified under proper heads. The Board will be desired to supply to the Collectors forms for the returns settled in communication with the Accountant General.

4. A copy of these Proceedings will also be forwarded to the Government of India for their information and for orders as to whether the expenses incurred in realizing the sums to be invested under the order of the Secretary of State should not be first deducted, the net proceeds only being held available for investment.

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

No. 124 A

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 26th January 1863.

READ again—

1. Resolution of the Home Department regarding the sale of Waste Lands and Redemption of the Land Revenue, dated October 17th, 1861, para. 56.

2. Despatch of the Secretary of State on the subject of the above Resolution, dated 9th July 1862, para. 75, in which it is directed that all sums paid in purchase of Waste Lands, or in redemption of Land Revenue, shall be invested "not periodically, but as soon as practicable, and, as a rule, in the 4 per cent. Loan."

3. Memorandum from the Auditor General of India, dated 3rd June 1862.

RESOLUTION:

His Excellency the Governor General in Council resolves, that the Accountant General to the Government of India and all Deputy Auditors and Accountants General be directed immediately to forward accounts of all receipts arising from the sale of Waste Lands, from the enfranchisement of imperfect Tenures, or from the commutation of the claim of the Government to Land Tax, from the date of the above Resolution of the Home Department up to the 31st December 1862.

2. Also, that from the date of the commencement of the year, i. e., from 1st January 1863, the receipts on this account shall be exhibited in the monthly and quarterly Abstracts rendered to the Auditor General of India by the Accountant General to the Government of India, and all Deputy Auditors and Accountants General, in a distinct entry under the head 6 "Deposits," which is a division under the major head Public Debt.

3. In the Madras Presidency, the accounts shall include Enam Enfranchisement Commutations.

COPIES to be sent to all Local Governments, for information; and to the Auditor General, the Accountant General to the Government of India, and to all Deputy Auditors and Accountants General, for guidance.

(A true Extract)

Munee Peacock
Principal Accountant Secretary to the Government of India.

*yes but early the
date may
W.D.*

In this resolution the Accountant General is ordered to send to the Supreme Government "accounts of all receipts arising from the sale of Waste Lands, from the enfranchisement of imperfect Tenures, or from the commutation of the claim of the Government for Land Tax." It is expressly stated that "in the Madras Presidency the accounts shall include Indian Enfranchisement Commuta- tions."

lands

Rev - 1863 (1864)
No. of votes for 35 -

Patented 26th January 1863
Revised 9th July 1863

Ms. 126a.

Oct. 25. 1863. 25 July

Commence early copy of
a Description of the Province of
young, sodden and black with
the Deputy Quartermaster and General
and General regarding the matter
of submitting a reward of
recruits among them the use
of 1000000 pounds

1857.

James M. Smith

lands or in redemption
of land revenue or in
otherwise forestalling the
land revenue shall be
invested as soon as pos-
sible - and as a rule - in
the 4 per Cent loan

Her Majesty's Secretary
of State had clearly in
view only receipts from
sales of land and redemptions of land revenue
and effected under the
Resolutions of the Supreme
Govt. dated 17 Octr 64 No 3264.
The Govt. of India however
in the resolution just
received have given the
order a much wider sig-
nification and it seems
to me necessary to
guard against certain
consequences which may
ensue, if - as is most pro-
bable - the Account General
merely sends the order
out to the collectors.

I In this Presidency
the Government have

reserved

reserved certain tracts
from the operations of
the resolutions of the
Supreme Government
dated 17 Octr 64 No 3264.
In these tracts lands are
sold not as freehold
but subject to an annu-
al assessment in ac-
cordance with the prin-
ciple laid down in 1859
three years before those
rules were framed. The
lands are put up to
auction without any
upset price and sold
as just stated subject
to a fixed annual as-
sessment. The price
(whatever it may be)
realised at the auctions
does not strictly speak-
ing come within the scope
of the Despatch - being
either a commutation
of the assessment or
a forestallment of the
revenue, nor a consequence
of

It is within the spirit of the
rule - in Capital - not revenue
WD
JPP

of the new system - but
I do not see any objection
to its being applied
to the redemption of the
public debt if such be
the will of our rulers - though
certainly we could make
more profit with the
money otherwise. The
annual assessments
however clearly cannot
be so regarded and
should be excluded from
the returns ordered.

II In Malabar
the Govt are and have
for some time been selling
the Jumm or Proprietary
right in lands which
have at various periods
reverted to the State.
In that District all
land was originally
private property and
by far the largest portion
still continues so. The pro-
prietary right is quite
distinct from that of the
State to an Assessment
which

not J.P.

Certainty not
J.P.

which last holds good
in whatever hands the
former may be vested.
The lands which belong
to the State in proprietary
right have all fallen in
by default and are com-
paratively so few that
their retention is unde-
sirable - In fact the pro-
prietary right or Jumm
is so highly valued in
Malabar that it not
only fetches a high price,
but adds materially
to the value of the land
so held. The Govt have
therefore for years past
disposed of this proprie-
tary right, preserving how-
ever its right to the Assess-
ment. The same remark
applies to this as to the
proceeds of auction sales
noticed above.

III Inam or franchise
The Government possess-
ed a reversionary right
or

J.P. not
J.P.

or interest. More or less valuable in all Indian tenures. For political reasons they in 1859 resolved to offer to the Indians generally the option of commutting this reversionary right for an annual payment proportioned to the value of the rights surrendered, and the option also of entirely redeeming this commutation payment. But a large number of Indians were previously and still continue subject to a quit rent which Quit rent forms no part of the Commutation - though it may be redeemed along with the latter. This original quit rent or its value where it has been redeemed, clearly should be excluded from the returns ordered by the Supreme Government. By the last return of the Indian Commissioner

yes Mr. Every one the value of redeemed quit rent the redemption of quit rent seems to me in principle to be some as the redemption of ordinary revenue assess me for a full rate -

R 954,000 + not the first - that is now ordinary current revenue - Jp

Commissioner it amounts on the Indians already dealt with by him to Rs 4,86,000 per annum, the additional Quit or Commutation payments being Rs 954,000 per annum and the redemption money Rs 10760. The same remarks apply to the two last stages as to the Jani proceeds. But among the Indian enfranchisements will ultimately be included a very large sum being the proceeds of the enfranchisement of Village Service Indians. These form the remuneration of these officers, an endowment in fact and it is from the proceeds of their enfranchisement that the Village servants are hereafter to be paid in money for the services which they must continue to render and which are

are indispensable. It
is obvious that these can-
not be applied in re-
-demption of the Public
Debt. or there will
be no means of paying
the Village Officers.

I propose
requesting the Hk
to call up on Cms
for the copies of
the statements
rendered by them
to the Accountant
General - classified
under proper heads.
and it would be
well I think to ask
the Sup: for to be
side on the prints
etc etc.

LA

JP.
Mr Bowed here better
supply a form answer
with out fail
JP.

Revenue Department

N^o 403.

Proceedings of the Madras Government
Under date the 25th February 1863.

Read the following Ex-
tract Proceedings of the Gov^t
of India, in the Financial
Department.

Communicating copy of
a Resolution of the Governor Ge-
neral issuing certain instructions
to the Deputy Auditor and Ac-
countant General regarding the
mode of submitting accounts of
receipts arising from the sale
of waste lands.

(Here enter 26th January 1863
N^o 1249)

1. In this resolution
the Accountant General is
ordered by the Government
of India to send to them
"accounts of all receipts
arising from the sale of
Waste Lands, from the
enfranchisement of imper-
fect Tenures, or from the
commutation of the claim
of

MD

of the Government to Land Tax." It is expressly stated that "in the Madras Presidency the accounts shall include Inam enfranchisement, commutations." The Resolution ^{is} ~~is~~ based on para 75 of the Despatch of the Secretary of State, dated 9th July 1862 enjoining that all sums paid in purchase of Waste lands or in redemption of land revenue, or in otherwise forestalling the land revenue shall be invested as soon as possible, and as a rule, in the 4 per cent loan.

2. The Gov^t observe that Her Majesty's Secretary of State had clearly in view only receipts from sales of land

land and redemptions of land revenue effected under the Resolution of the Supreme Gov^t, dated 17th October 1861, No 3264. The Gov^t of India however in the resolution just quoted have given the order a much wider signification, & it seems to the Gov^t necessary ~~in giving effect to it~~ to issue explicit instructions to the Collectors ^{reporting} on certain ~~points~~ ^{items} which may otherwise be ~~entirely~~ ^{adequately} dealt with. In this Presidency the Gov^t have reserved certain tracts from the operation of the resolution of the Supreme Gov^t, dated 17th Oct/61, No 3264. In these tracts lands are sold not in freehold nor with any upset price but subject to an annual assessment in accordance with the principles laid down in 1859, three years before the present rules were

See orders of Gov^t, dated
5th August 1859, No 1053.
21st September 1859, No 1271.

were framed. The price ^{was}
(whatever it may be) reas:

lised at the auctions ^{can} ~~may~~ be
invested in the 4th loan, ~~but~~ and should be entered
~~applied to the redemption~~ in the returns ordered, but
~~of the public debt. But~~
the annual assessments
~~must be~~
~~however cannot be so~~
as other any Rest
regarded, and should
be excluded from the
returns ~~ordered~~.

II. In Malabar the
Govts are and have for some
time been selling the Jemm
or Proprietary rights in lands
which have at various pe-
riods escheated to the state.
In that District all land
was originally private pro-
perty, and by far the largest
portion still continues so.
The proprietary right is
quite distinct from the
right of the state to an assessment
which

which best holds good in whatever hands the former may be reaped. The lands which belong to the State in proprietary right have all fallen in by escheat and are comparatively so few that their retention is ~~at~~ undesirable. In fact the proprietary right or *jeum* is so highly valued in Malabar that it not only fetches a high price, but adds materially to the value of the land so held. The Government have therefore for years past disposed of this proprietary right, ^{to} reserving however ^{the} right of the State to its annual ~~to the~~ assessment. This annual assessment should ~~be~~ be excluded from the returns, as it is clearly shown ^{Land Reg. by the Govt. valued +}

III. Indian Emfranchise-
ments. The Government
possessed

+ for the preparatory right
should be included in
them -

~~Don't Rest~~ simply Land
Rest. L. should be excluded from

John A. Wright

and lived as usual
related in the same
manner here after sk. alone

(reserves)
 alone. But among the Inam
 enfranchisements will ubi:
 -mately be included a very
 large sum, being the proceeds
 of the enfranchisement of
 Village service Inams. These
 form the remuneration of
 these officers, ^{their} ~~an~~ endowment
 in fact, and it is ~~from the~~ ^{out of the}
~~the fund created by~~
~~proceeds of their enfranchise-~~
 -ment that the Village servants
 are hereafter to be paid in
 money for the services
 which they must continue
 to render and which are
 indispensable. These cannot
 be

annually as
~~be applied in redemption~~
~~of the Public Debt~~

cannot be invested in
the Public Securities

there will be no means of

paying the Village Officers

3. The Government resolve
to instruct

~~to communicate the same~~

to the Board of Revenue

~~and to request them to call~~

up on the collectors for

copies of the statements

rendered by them to the

Accountant General, to

classified under proper

heads - ~~in order that the~~

~~Government of India may~~

~~be desired if found necessary~~

~~to decide on the points~~

~~noted above.~~ The Board will

be desired to supply to the

collectors forms for the

returns settled in communi-

cation with the Account-

ant General. —

10/10

20/10/13

They should therefore
be excluded from
the returns.

IV. The proceeds of
Lands sold for arrears
of current Rent should
be excluded, inasmuch
as they are merely realiza-
-tions of current dues &
the over plus if any is payable
to the defaulting landholders.

4. A copy of these procs.
will also be forwarded
to the Govt of India
for their information
& for orders as to
whether the expenses in-
curred in realising
the sums to be invested
under the order of the
Secy of State should not
be first deducted, the
net proceeds only being
held available for in-
vestment L.D.S.

3 (cc) Secy Govt

4 B2 of Secy

5 Secy Comm

18.6.93

14/10/93

Revenue 1863 Dept.
Pro: of Govt. for February

N. 403.

Pro: of the Madras Govt.

D/ 25th February/63.

From B. of M. 15 Aug. 1863
C. 12. 1929

Resolution of the Govt. of
India directing the D. Auditor
and Accountant General to send
to them accounts of all receipts
arising from the sale of waste
lands, from the enfranchisement
of imperfect Tenures or
from the commutation of the
claim of the Government to land
tax, with orders thereon.

N: 257 + 358.