

No. 176. Read the following Proceedings of the Board of Revenue, dated 16th July 1872, No. 1,333 :—

Read the following Official Memorandum from the Officiating Inam Commissioner, to the Secretary to the Board of Revenue, dated Madras, 30th May 1872, No. 13 :—

WITH advertance to the Proceedings of the Board of Revenue, dated 4th January 1872, No. 16, the undersigned begs to point out that, according to the Statement submitted by the Collector of South Arcot, (herewith returned) the commutation of the allowance to the religious institutions of every taluq except that of Virdachalam, has been effected on more favourable terms than those authorized by the Government Order, dated 2nd July 1863, No. 1,166.

2. As the land assigned is occupied land, an allowance of 10 per cent. should have been made for variation of season, cost of collection, etc., but it will be observed that the allowance in every case is in excess of this rate, and involves a net loss to Government of Rupees 500.

3. As however it appears from paragraph 4 of the Collector's letter, alluded to in the above Proceedings, that the assignees are in possession of the lands selected by them, and as the Board have approved and sanctioned the Collector's proceedings, the undersigned desires to know whether, in the opinion of the Board, Title-deeds should be issued as per Statement, or whether the Collector should be directed to submit revised proposals.

(Signed) R. A. DALYELL,
Officiating Inam Commissioner.

ENCLOSURE No. 1.—Statement.

In this Memorandum the Acting Inam Commissioner objects to the commutation of ready money allowances for religious purposes in South Arcot, on the ground that, except in the taluq of Virdachalam, the assignment has not been made in accordance with the orders of Government, and is in excess by about Rupees 500 in the whole district.

2. The difference arises from the 10 per cent. allowance, for cost of management and vicissitudes of season, having been struck upon the gross land revenue, and not upon the amount of the ready money allowances, *i. e.*, the land revenue assigned, less 10 per cent. thereon is equal to the ready money allowance ; whereas, it is contended, the assignment should be equivalent to the allowances plus 10 per cent. thereon. Under the plan followed the assignment is equal to the allowance plus 11.1 per cent.

3. The Board are of opinion that for such a trifling difference as Rs. 500, (which is only $\frac{3}{4}$ per cent. of the ready money allowances involved) the commutation made in South Arcot should not be disturbed. It is however advisable that the method of commutation should be more exactly defined.

4. The words of the G. O., on the subject (2nd July 1863, No. 1,166) are " If cultivated land is taken, an allowance of 10 per cent. may be granted." This

leaves the point now raised indoubt. The sense in which Government in May 1871 understood the order may be gathered from paragraph 3 of G. O., 25th idem, No. 923, which (though an incorrect statement of the Board's recommendation) speaks of "annual money grants plus 10 per cent. etc." Commutations have been carried out in North Arcot, Vizagapatam, South Canara, Tanjore and South Arcot. In the first three districts and in a single case in Trichinopoly (G. O., 14th December 1870, No. 2,023) the 10 per cent. has been struck on the amount of the allowances but in Tanjore and South Arcot (except Virdachalam) on the gross land revenue assigned.

5. The Board observe that as a matter of principle it is clear that the allowance for season and management should be struck on the land revenue assigned, since it is to this that the objects of the allowance are incident; and in their Proceedings, dated 4th July 1872, No. 1,205, they have so computed the allowances to be made. But in practice when the assignment is partly of revenue of occupied land and partly unoccupied waste, and when consequently two rates of allowance are involved, this course will entail some slight inconvenience. These cases will however be rare.

No. 177.

ORDER THEREON, 20th August 1872, No. 1,233.

Miscellaneous.

THE intention of Government certainly was that the land-revenue assigned should be equal to the former

cash allowance *plus* 10 per cent. to cover cost of collection, risk of season, etc., so that for Rs. 100 cash allowance Rs. 110 should be assigned and not Rs. 111-1-0 as has been done in some cases; but they do not think it desirable to disturb commutations already made in order to correct this error.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
.. the Accountant-General.

No. 2506
 Rev. 1872. Sept.
Board of Revenue,
MADRAS.

PROCEEDINGS, 16TH JULY 1872, No. 1,333.

25 July 72

Encl.

Received.

29th July 72

JULY.

No. 1,333.

Commutation of ready money allowances—
 made to Religious Institutions, in South Arcot
 District, into assignments of land revenue.—
 Memorandum of Inam Commissioner objecting
 to the effected commutation on the ground that
 except in Virdachalam Taluq the assignments
 have not been made in accordance with orders
 of Government, submitted to Government, and
 opinion expressed that commutation need not be
 disturbed, but that method of commutation in
 such cases should be more exactly defined.

With order

No. 1233

The instructions of Govt. certainly was that
 the lands involved all given should be
 equal to the present cash allowance plus 10
 percent to cover cost of purchase. With reference to
 so that for Rs. 100 cash allowance Rs. 110. The allegation
 and that Rs. 110. cash allowance in some cases. But
 they don't think it desirable to do that. I cannot
 be a minority made in order to correct this error.

20 Aug 72

14 To the Hon. Secy. Rev. Secy 27 Aug 72
 b. a. Acctt General

Ed. A. G. Turton.

1-4-87
30-9-92

29/3/15-IV

Original

Gobt. of 1872 Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated August 20th.

Recd.

Encl.

G. O., 20th August 1872, No. 1,233.

AUGUST.

Nos. 176-177.

*Commutation of Ready-money Allowance
made to Religious Institutions in South Arcot
—Proceedings Board of Revenue on the Inau
Commissioner's memorandum on this subject, with
orders thereon.*