Proceedings of the Madras Government, Revenue Department, 14th August 1873.

No. 101. Read the following Proceedings of the Board of Revenue, dated 5th July 1873, No. 1,208:—

Read the following Proceedings of the Madras Government, dated 14th May 1873, No. 478, Revenue Department:—

ABSTRACT.—*Land-revenue in* 1872-73.—Letter from Government of India requesting an explanation in regard to the unprecedentedly high amount collected, forwarded to the Board of Revenue for early report.

WHEN the Accountant-General consulted the Board in February last regarding the regular estimate of receipts for 1872-73, they had before them the collections of only ten months which amounted to £3,348,000. The collections during February and March during the last four years were as shown in the margin. Looking to these figures, the Board concluded that the total collections during the year could not exceed the Budget-estimate of £4,532,000. Contrary to their expectations, however, the collections in February and March last were enormously high, and amounted to £1,345,000, or £178,000 in excess of the average collections during those months. This increase in the collections is due to increased exertions on the part of the local officers, and to the circumstance that the accounts of March last were closed on the last day of the month instead of on the 25th as in previous year.

	£
1868-69...	1,100,000
1869-70...	1,230,000
1870-71...	1,190,000
1871-72...	1,150,000
Average...	1,167,000

2. With reference to the question whether "a continuance of any such amount" as that collected in 1872-73 can be depended upon, the Board observe that it depends almost entirely on the character of the seasons; but even if 1873-74 is as favourable a year as 1872-73, the actual receipts cannot be the same, since the large collections of 1872-73 reduced the demand on account of arrears. The latter at the commencement of 1872-73 was about £895,000, while that at the beginning of 1873-74 was only about £771,000; and it is possible that much of the arrears left to be collected in 1873-74 will turn out to be irrecoverable, the recoverable portion having been already collected.

No. 102. ORDER THEREON, 14th August 1873, No. 848.

Land Revenue.

RESOLVED that the foregoing Proceedings be forwarded to the Government of India, with reference to their Financial Secretary's letter, dated 28th April 1873, and with an expression of opinion that the explanation given of the failure of the Board's estimate of the collections is satisfactory.

2. As observed by the Board, the actual collections of land-revenue in any year must, in this Presidency, be mainly dependent upon the character of the season, and the Governor in Council is not of opinion that it would be safe at pre-

Proceedings of the Madras Government, Revenue Department,
14th August 1873.

sent to calculate upon larger collections for the year 1873-74 than the amount entered by the Government of India in the budget for the year, viz., Rupees 449,50,000.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

REVENUE DEPARTMENT,
OOTACAMUND,
14th August 1873.

No. 89.

No. 103.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

Pro. of Govt., 14th August 1873, No. 848.

SIR,—With reference to paragraph 3 of your letter, No. 85, dated 28th April 1873, I am directed to submit the marginally noted Proceedings of this Government, in which is incorporated the Board of Revenue's explanation as to the unprecedentedly high amount of the land-revenue in 1872-73 and of the failure of their forecast. I am to add that this Government consider the explanation on the latter point to be sufficient, and are of opinion that it would not be safe to raise the land-revenue estimate for 1873-74 above the amount already fixed by the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Ed. F. R. Bantleman.

Revenue Department.

No. 848

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 4th July 1873

Read the following Proceedings of the Board of Revenue

Reading Land Revenue Collections for the year 1872/73 } No. 5 dated 18th July 1873 No. 1208

I will merely call the attention of the Board's esteemed colleagues to the last paragraph but one of their Proceedings, and add the last Letter from the Collr of Tanjore.

The 4th and last Letter

I omitted to send it on with the Letter to that Effect. The year has been an Exceptional one - and a Reliable Estimate must be based on averages where the Revenue depends on the character of the Season -

I. D.S.

In the foregoing Proceedings, the Board of Revenue submit their explanation of the Revenue Collections of the past official year by considerably upwards of £150,000. It appears that the collections of the 10 months ending January 31st amounted to £3,310,000 and that as the average collections in February and March during the previous four years, had only reached £1,167,000, the Board concluded that they were safe in estimating the collections of the same two months of the past official year

year at £1,254,000. Inasmuch however as the collections of the ten months referred to were considerably in excess of the collections of the same ten months in any previous year the most reasonable estimate for the remaining two months would have been something in excess of the highest collections in the same two months in any previous year say £1,252,000 which would have brought the total estimate for the year up to £4,600,000 or not very little short of the actual realizations

2. The Board however explain that the facts of the collections of the year under notice have been closed up to 31st March instead of as usual up to 25 March was one cause of their increased amount, but they do not state whether they were aware of this alteration when they framed their

I do not think we can say this. The Rec.t of 10 months in 72/3 exceeded that of the corresponding 10 m.s of 71/2 by £62.500 - The revenue of the last months of 4 years was £1.167.000 - the 4th estimated for the two last 2 nos of 1872/3 at £1.184.000. or £17.000 above the average - just what the test of the last proper. But if they had said £1,252.000 - they would have estimated the 4 cases at 68 000 above the average - what would have been at the rate of £408,000 for the year J. DS

I. Resolved that the foregoing Principles be forwarded to the Govt of India with reference to their Financial Secretary's letter dated 28 Aug/73, and that an expression of opinion that the explanation of the cause of the failure of the Board's estimate of the collection is satisfactory

their estimate. They also point out that owing to the large collection of arrears in the first official year, the actual collections of the present year are not likely to equal the realizations of the last year in amount.

2. As observed by the Board, the actual collections of land revenue in any year must in this Presidency be mainly dependent upon the character of the season, and the Governor in Council is not of opinion that it would be safe, at present, to calculate upon larger collections for the year 1873/74 than the amount sanctioned by the Govt of India in their Budget for the year 1873/74.

To Bd of Revenue 28/8

' I wish to point out as implying a protest the Secretary's remarks

Revenue Department

14 Augt 73

No. 849.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Judicial Department

Sir

With reference to para 3 of your letter No 85 dated 28th April 1873, I am directed to submit the marginally noted Proceedings of this Government in which is incorporated the Board of Revenue's explanation as to the unprecedentedly high amount of the land revenue in 1872/73 and ~~of which,~~ ~~while that explanation is considered sufficient, it is also remarked~~ that it would not be safe to frame the Land Revenue Estimate for 1873/74 ~~above~~ the amount already fixed by the Govt of India.

I have
the
honour
to be
Sir
Your most obedient
humble Servant

Pon of Govt 14 Augt 73 No 848

Land Revenue Collections for 1872/73

Proposed letter

Sent for Mr Ilbert

Returned

Copy sent to Mr Ilbert 2/8/73

Returned 14 Augt 73