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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No. 419

Press / Mis.

Dated 24-3-1876 196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 24th March 1876.

No. 243. Read the following 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

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 salt 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 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.

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* 1. Revenue rate per acre.
2. Supposed profit per acre.

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.

Class I.
Statement A, No. 2.
" E, " 4.
" D, " 3.

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

28. The Board deem this a favorable opportunity for reviving the question of abolishing the fasli year altogether. The demands for statistical information are fast increasing. In addition to the Jamabandi and Administration Reports furnished annually, separate reports are now required for Abkári, 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 fasli 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~~ much 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.

1. Paragraphs 63 to 72 of the Board's Head Sheristadar's Memorandum which accompanied Board's letter to Government, dated 11th January 1865, No. 131.
2. Paragraph 36, Board's letter referred to above.
3. G.O., dated 20th March 1865, No. 615, paragraphs 48 to 53.
4. G.O., dated 19th March 1866, No. 674.
5. G.O., dated 21st November 1866, No. 3,180.

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 fasli year. The official year includes the whole circle of the agricultural seasons, and is, in fact, more suitable in that respect than the fasli 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.

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Fasli?

31. It is true that even after the abolition of the fasli year, the Jammabandi Report cannot be dispensed with altogether, as the Jammabandi 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 fasli 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 be the present fasli 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., 21st November 1866, No. 3,180.

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 fasli 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.

No. 244.

ORDER THEREON, 24th March 1876, No. 419.

Miscellaneous.

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

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 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.

Class I.

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. 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.

* Tanjore and Malabar.

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 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.

Class III., Production and Distribution.

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

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be made to conform to the forms prescribed by the Statistical Committee, and that 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.

To the Board of Revenue.
„ the Acting Director of Revenue Settlement.
„ the Superintendent of Revenue Survey.
„ the Government Astronomer.
„ the Resident in Travancore and Cochin.
„ the Sanitary Commissioner.
„ the Accountant-General.
„ the Public Works Department.
„ „ Public Department

Exd. F. R. Bantleman.

F.C. No 778/78.
G. No 23d – 11 – 7b. No 414 + 418

Govt. of {1876} Madras.

REVENUE.

To

The Board of Revenue,

&c., &c., &c.

Dated March, 24th.

Read, Enl.

G.O., 24th March 1876, No. 416.

MARCH

Nos. 243-244.

Statistical Returns.—Accepting the proposals of the Board of Revenue regarding the forms of accounts prescribed in connection with the—to accompany the Administration Reports, and resolving to forward to the Government of India a copy of the Board's Proceedings for information and orders.

5

No. 2,941.

roceedings of the Board of Revenue, dated 23rd October 1875.

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

so the following Proceedings of the Madras Government, dated 12th July 1875, No. 1,044, Revenue Department:—

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

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lass I.—Statistics of Physical, Political, and Fiscal Geography.

Statement A., No. 1.—*Area cultivated and uncultivated and Communications.* statement was received only partially filled up. The statement requires ual cultivation during each year to be shown; this information, however, is ily obtainable in Zemindaris as accounts of cultivation are not usually them, and Collectors have no control over the Village Accountants in these The statement must either be made applicable to Government villages r the village establishments in Zemindaris must be placed more imme- under the control of Collectors and remunerated for the extra labor l on them. For statistical purposes, information regarding cultivation in laris is no doubt of great importance; but, as the revenue is permanently such particulars are not required for revenue purposes, and the Board y doubt the policy of requiring any return of this nature. It is not y that the attempt may create a suspicion on the part of the Zemindars information is sought in view to the ultimate enhancement of the revenue by them.

Statement A., No. 2.—*The Character of the Surface.*—The statement s the exhibition of the area and the physical description of mountains, forests, &c. For the reasons pointed out in the comments on the forms ed in the Board's letter embodied in G.O., 20th August 1867, No. 1,938, possible for Collectors to give this information even with approximate y, and the statements received from them simply show the names of the — B 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 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 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.

* 1. Revenue rate per acre.
2. Supposed profit per acre.

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.

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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.

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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.

CLASS I.
Statement A. No. 2.
Do. E. ,, 4.
Do. D. ,, 3.

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

This is [illegible] also in [illegible] Revenue report

28. The Board deem this a favorable opportunity for reviving the question of abolishing the fasli year altogether. The demands for statistical information are fast increasing. In addition to the Jammabandi and Administration Reports furnished annually, separate reports are now required for Abkári, 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 co[illegible]t 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 fasli 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 much 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.

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2. Paragraph 36, Board's letter referred to above.
3. G.O., dated 20th March 1865, No. 615, paragraphs 48 to 53.
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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 fasli year. The official year includes the whole circle of the agricultural seasons, and is in fact more suitable in that respect than the fasli 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 fasli year, the Jammabandi Report cannot be dispensed with altogether, as the Jammabandi 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 fasli 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 be the present fasli 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., 21st November 1866, No. 3,180.

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

at all concerned

Orders. Certain

possible.

been deprived of all or much of their force by subsequent changes. Should, however, the total abolition of the fasli 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.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.
,, Director of Revenue Settlement, with copy of G.O., dated 12th July 1875, No. 1,014, Revenue Department.

Exd. W. H. French.

No 4277

1875,

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD OCTOBER 1875, No. 2,941.

Despd [illegible] Oct/75

Encl.

SDO No 429 - 24 March/76

Received 2nd Nov/75

OCTOBER.

No. 2,941.

Statistical Returns—proposed for Administration Reports.—Submitting to Government views of Board regarding possibility or otherwise of filling up the —, and making certain suggestions with reference to question of abolishing the fasli year altogether.

G.O. 12 July/75 No 1234

No 243 -

C 11 Aug/76 No [illegible]

C 15 Aug/76 No 2147

Revenue Dept.

Memo for Orders

Pro: Bd. of Revenue
Subg. to Govt. the views regarding possibility or otherwise of filling up the Statistical Returns proposed for Administration Reports & making certain suggestions with reference to question of abolishing the fasli year altogether.

H.E. 23 Oct. 1875 No. 2941.

I think that we should accept the Boards proposal and instruct Each Departt. what to do to meet the Call on it. We should advise the Govt: of India what we are prepared to procure for Statistical purposes -- Premising that for the present we propose to omit all details of Cultivation &c. within Zamindari tracts as no reliable information is or Can be made available, I would omit likewise any attempt to ~~state~~ guess the profits of Cultivation, rate of rent &c. Statement C. Civil Divisions. For all practical purposes Revenue and Judicial are Conterminous Certain

When the question of the adoption of the forms drawn up for use with the Annual General Administration Report of each province was under consideration, the Board were desired to circulate to Collectors the forms relating to their Dept. to be filled up, as far as possible.

possible for each Distt

From the several distts. re:turns a general return was to be prepared for the whole Presidency in the Board's Office, & to be sent on to Govt. for transmission to the Govt. of India, so that it might be settled by practical experience how far the design of the Statistical Committee could be carried out, & whether it might be worthwhile to reprint the information annually.

2. The Board got together the information but did not send it on, owing to a remark of the Govt. of India that "pending the final decision of the Govt. of

Certain Revenue districts have two District Courts but the jurisdiction of these do not lap over an adjoining or third Revenue District

Statement D - Population. As regards population, a certain annual increment must be assumed for the Empire and I would ask the Govt: of India what it should be. Dr. Cornish does not seem to have hazarded an Estimate but we might refer to that Department for advice.

Statement E. Prices of labor. The statements now sent in are chiefly skilled or hired Cooly labor in towns &c. But the mass of labour in a Country is agricultural labor and of the value of this there is no return. Collectors should ascertain and estimate what the agricultural wages of each part of the Country are. They consist in kind share of crop &c.

22/1

of India as to the extent to which the Statistical Committees' forms should be adopted there need be no change in the returns hitherto used in the prepa:ration of Administration Reports - "This remark" should however rather have led the Board to submit them to re:cord the returns, as the Govt. of India could not de:cide as to the forms until they had the necessary information; & the Secy. of State having since called attention to the want of uniformity in the forms used in the Administration Report, the Govt. of India asked for remarks on those

those still undecided upon.

3. The Bd. were called upon to report, & now say that only three statements cannot be prepared. Their objections to the first are given in the margin & seem valid. A descriptive memoir of the country does now form a portion of the general Administration Report & is to be printed every five years. When this is next done (77-78) a shaded map as proposed might accompany the report. The second is headed "Varieties of tenure not held direct from Govt." & the third "Rates of Rent & Produce." The former

cannot

See para 1 of Resolution in Go 13 Novr. 1874 No. 1218.

Class I

(1) A No. 2.
(2) B - - 4.

Class III

1 D —— 3.

Para. 2. "A No. 2. Much of the information required is not to be had. The mountains & forests of this Presidency have not been surveyed; & within the compass of any statement that could be conveniently handled, it would be impossible to give the required particulars, except in so general & cursory a way as to be practically useless. A good map, shaded so as to show the geological & other features of the country, & a descriptive memoir, would alone meet the object in view; & inasmuch as no changes are likely to occur in these physical features, this would be a more suitable method of supplying the information than an annual return"

---

cannot be prepared unless Zemindari Curnams are placed under the orders of Collrs., a question now before Govt.; & in the case of the latter, estimates only could be given.

In three other cases

Class I

(1) A. No. 1

Class III

(3) D 1
(4) – 2

(1) Area cultivated & uncultivated & Communications ~~communication~~
(3) Crops cultivated, in Acres
(4) Stock

information is not available for Zemindaries; & they think "it not unlikely" that if attempts are made to

obtain

obtain it, & suspicion may be created that it is "sought in view to the ultimate enhancement of the revenue —

4. In the case of Statement headed Varieties of tenure held direct from Govt., two columns, viz: Revenue rate per acre ~~& supposed~~ net profit per acre, must, the Board think, be omitted for want of the necessary data.

It is presumed that the Bd's conclusions as to the adaptability of

If the Statistics are to comprise total areas in which Zamindari & Ryotwari land are not to be distinguished, the return cannot be submitted — The Peshkash was fixed on the cultivation 70 to 80 years ago (in the case of the Great Western Zamindaris the Peshkash has no relation to the land at all, being merely the commuted military quota) & if we have the area under cultivation now we cannot connect it & existing facts — would it be then the then cultivation compared with? But it is quite right as regards Ryotwari land in respect to this (comprising 75% of the whole) the acreage both wet & dry is known & the average rate of assessment can be calculated & is indeed shown in every jummabundy report.

We might tell the Govt. of India that if desired we can show the average rate of Rev: on Ryotwari land, & ask whether this fragmentary information will be of use — If they divide the major head into Zamindari & Ryotwari, we can give under sub heads, matter which cannot be given for the whole

MM 11/3

I do not follow this. Board know the [illegible] recorded [illegible] tillage [illegible] approximate [illegible] and [illegible]

& approx. net profit cannot be omitted [illegible] conjecture & may be [illegible] omitted —

The area includes a considerable extent of uncultivable land vide para 10 of [illegible] No. 23rd Oct 1875 No 2241.

of the forms may be generally accepted & be forwarded to the Govt. of India. The forms have not been filled up, but the District forms were submitted several years ago; & as fuller information is now available, it would have to be called for, a process which would ~~take~~ take time & entail a considerable amount of work.

5- The latter part of the Bd's Proceedings contains suggestions as to the abolition of the

the East quarter which
it is proposed to deal
with as a separate question
of purely local importance.
And another copy
of the Boards Prop:
is accordingly circu-
-lated with a Memo.
& the necessary
papers

Lal

Memo for Orders

Statistical Returns for Administration Report

4/7

Circ

c. 15th Jany /76 Rd 14 Feby /76

No. 419

Read Board's Pro: of 25th Octr 1875 No 2981.

11/3.

The Government accept the Board's proposals regarding the forms of accounts presented by the Statistical Committee for submission with the annual Administration Reports, & resolve to forward to the Govt of India a copy of the Board's Proceedings for their information & for any further instructions they may deem necessary to issue on the subject. They will be informed that for the present it is proposed to omit all details of cultivation &c within the Zemindari tracts, as no reliable informa-

See H. Grace's note at P6 of Mem- for orders & my reply - It might be well to suggest a subdivision of heads.

Class I { Statement A. No 1
Statement E. Nos 3 & 4.

Class III Statement D. Nos 1 & 2
Statement D. No 3.

tion is or can be made available on the subject; & likewise to make no attempt to guess the profits of cultivation, rate of rent &c.

Class I

The preparation of Statement A No 2. regarding the character of the Surface will as proposed be entrusted to the Supdt. of Revenue Survey. A good map, shaded so as to shew the geological & other features of the country should also be prepared as suggested.

Do.

Statement A. No 3. relating to Climate will be obtained from the Govt. Astronomer & Statement B. (Political relations with Native States) from the Resident in Travancore & Cochin.

Statement C. (Civil Divisions) can be prepared with little difficulty, as for all practical purposes the Revenue & Judicial Divisions are conterminous except in certain× Dts. which have two Courts; but the jurisdiction of these do not lap over an adjoining Revenue Dt.

× Tanjore
Malabar

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 & the Govt. of India will be asked what course sh'd be followed.

Class III.
Production & Distribn.

Statement A Nos 1, 2 & 3 will in future be prepared by the Accountant General as proposed in para 14.

The P.W. Department will arrange for the preparation of the Statemts. B (Nos 1 & 2) & 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 & estimate what the agricultural wages in the various parts of their respective districts are. Where they consist in kind, the quantity of grain &c. with its equivalent money value shd be specified.

The Accountant General will furnish the Board with the information required to fill up the forms regarding Coinage & Paper currency as far as it is available in his office.

The Board of Revenue will make timely arrangements for getting the various statements prepared for the current year with reference to their remarks & the instructions now issued. The Government are anxious

? This is not stated either in the memo or the notes of the members SD

Shd. certainly do it for this year, if possible

15

that every endeavour shd be made to conform to the forms prescribed by the ~~Stat~~ statistical committee & that they shd be adopted as far as possible in compiling the administration report for the current year.

Paras 28 to 33 of the Boards proceedings will be separately disposed of.

24th March 1876

14 To the Board of Revenue by mem
26 the Ag Dept of Revenue
13 the Supt of Rev Survey
3 the Govt Astronomer
4 the Residents Travancore & Cochin
1 the Sanitary Commissioner
6 the Accountant General
21 the PW Dept
1 the Public Dept on 10 May 1876

Please turn over for draft letter to the Govt of India—

SD

9 Copies Do. 27 June

No. 420

16

To/ The Secretary to the Govt.
of India: Home Dept.
(Public)

Sir

With reference to para 1 of the Resolution of the Govt. of India communicated with their Proceedings 27 October/74 No 63-2646 requesting suggestions & criticisms on the forms prescribed by the Statistical Committee; I am directed to forward the accompanying Proceedings of the Board of Revenue & the Order of this Government thereon; which shew how far the forms relating to the Revenue Department can be adopted in this Presidency. The difficulties pointed out in some cases by the Board of Revt. are really such that it has been deemed expedient to ~~Sub~~ order the omission of certain particulars; such as details connected with Zemindari tracts in Statement A no 1 & statement E no's 3 &c. of Class I & statement D nos 1 & 2 of Class III &ca; & rates of rents. Statement D no 3 &c.

I am to state that every endeavour will be made ~~[illegible]~~ to prepare the accounts for the current year in the forms prescribed as far as possible & that any further remarks which may suggest themselves after some experience has been gained in filling up the forms, will be duly communicated to the Govt. of India.

I am to enquire what annual increment must be assumed for the empire in preparing ~~the~~ statement D. shewing the population, & what forms sh'd be adopted to shew the trade of the Residen

17

Form A intended for the purpose is not to be found among those received with your letter 31st Octr 1866. No 450.

24th March 1876

Statistics for the administration Report

[illegible]

Circ.

A [illegible] the [illegible]

C 11/3/76 Rc 16/3/76