

R. Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1657

DATED 26th March 97

[Despatch Abstract.]

Recording is P. comm^d to all Collectors
C. S. Resolution regarding new assignments
or surrenders of land revenue.

R. Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1657

DATED 26th March 97

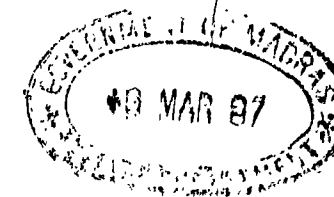
[Despatch Abstract.]

Recording is P. comm^d to all Collectors
C. S. Resolution regarding new assignments
or remissions of land revenue.

BACK PAPERS.

Revenue (189) Department.

CURRENT No.



Don. Mr. G. R. C. R.

FURTHER PAPERS.

1er hrs. No. 1657426th March 97

From The Board of Revenue,
Land Revenue.

No. 67.

Dated 22nd February 1897.

Received

Registered

Enclosures

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SUBJECT.

Coming to all Collectors with
remarks, Govt of India
Resolution regarding
assignment or remission
of Land Revenue.

c. 22/2/97

BACK PAPER

G.O.	No.	Department.
	649	Revenue

FURTHER PAPER

G.O.	No.	Department.	D.

BOARD OF REVENUE (LAND REVENUE), No. 67, 22ND FEBRUARY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following Government Order, No. 649, Revenue, dated 19th November 1896:—

Read—the following letter from DENZIL IBBOTSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Land Revenue), to the Secretary to the Government of Madras, dated Simla, the 16th October 1896, Circular No. 11—368-1:—

The attention of the Government of India has been directed to the fact that, while their financial rules provide for the most complete record of all cash grants proper whether in the form of lump payments or of pension, they have no similar information regarding the amount and value of grants of State land on favourable terms or of assignments of land revenue, which represent, no less than cash payments out of the treasury, money or money's worth transferred by Government to an individual. It appears to them that it is as important to have accurate statistics in the one case as in the other.

2. Permanent alienations of land which belongs to the State, other than grants of waste land made under the rules for the time being in force, are divided in Resolution No. 1-141—151, dated 6th February 1872, of this department, into two classes—first, those which the Local Government is competent to sanction of its own authority, and secondly, those which require the previous sanction of the Government of India.

3. Under the instructions contained in their Circulars No. 2-556—566, dated 1st August 1876, and No. 1, dated 1st February 1879, the Government of India are furnished annually with statements showing for each province in detail and in abstract the alienations of State lands which fall under the first of these two classes. But those which fall under the second class are in most provinces not shown at all, while the figures given for the first class do not show the value of grants made on favourable terms; that is to say, the amount by which the purchase money (if any) falls short of the full market value of the land.

4. I am to request therefore that in the detailed and abstract returns for 1896-97 and for all subsequent years which are furnished in compliance with the instructions referred to in the foregoing paragraph, alienations of land sanctioned during the year by the Government of India under the terms of the Resolution of 1872 may be shown separately from and below those sanctioned by the Local Government; and that a column headed "Price received" may be added between columns 5 and 6 of the detailed statement and at the end of the abstract.

5. As regards assignments of land revenue (whether in the form of the assignment to one person of the land revenue payable upon the land of another or of the remission in favour of the owner or occupant of land of the revenue payable upon it), I am to ask that the amount of all new assignments made by the Local Government within the financial year may be reported annually to the Government of India in the form appended to this letter. New assignments may take the form either of the creation of a new grant, or of the extension of an old one, the term of which has expired. Thus, if a grant was originally sanctioned free of revenue for the first life and at half rates for the second, remission of half the revenue in favour of the son of the original grantee would not appear in the table. But if, on his death, Government continued any portion of the remission to the grandson, that would be a new grant. So, any increase in the amount of an assignment due to the enhancement of the assessment upon the land of which the revenue was assigned would not be a new grant. But if the Government increased the amount of a grant of fixed value, or added new land to that of which the revenue was already assigned, the addition in either case would represent a new grant.

6. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration of the grantee or lessee. This is not properly a remission of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not appear in the statement. So of course, remissions of revenue made under standing rules or in consequence of agricultural distress, not as a reward or grant, but because the revenue should not be collected, will not be included in the statistics.

7. In some provinces it is the custom to assign land free of revenue for the support of village officers and other public functionaries; and the value of these assignments often reaches a very high aggregate. It is probable that new grants of this nature are rare; but it is advisable to keep the figures separate; and the form provides therefore for separate figures for grants for the maintenance of public servants and grants for other purposes. Under the former head should be included only those grants the holders of which discharge official or quasi-official functions in the due performance of which Government is interested.

8. When land which is entered in the statements referred to in paragraph 3 of this letter is granted free of revenue, the fact should be noted in the column of remarks and the land revenue grant included in the statement prescribed in paragraph 5.

STATEMENT referred to in paragraph 5 of the Government of India Circular No. 11—368-1, dated 16th October 1896.

Statement of new remissions and assignments of Land Revenue made by the Government of

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
(a) For the maintenance of public servants.	RS.	RS.	RS.
(b) For other purposes			
Total ..			

Order—No. 649, Revenue, dated 19th November 1896.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

RESOLUTION—No. 67, dated 22nd February 1897.

Communicated to all Collectors.

2. *Detailed statements of alienations (Nos. I and II).*—Two statements of alienations have hitherto been submitted annually to the Government of India—one relating to the alienation of lands in which the proprietary right belongs to the State and the other to the alienation of land revenue. The former was prescribed in Government of India letter, dated 1st August 1876, No. 2-556 (Government Order, No. 1137, Revenue, dated 21st August 1876), and comprises cases dealt with under the rules

contained in Government of India Resolution No. 1—141, Department of Revenue and Agriculture, dated 6th February 1872 (Government Order, No. 681, Public, dated 6th June 1872). The second statement is submitted with reference to Government Order, Mis. No. 3906, Revenue, dated 1st September 1892, which declared that the limitations placed on the Local Government in regard to the alienation of State lands should be applied also to the alienation of land revenue.

3. *Abstracts of statements Nos. I and II.*—In accordance with the Government of India letter, No. 1, dated 1st February 1879 (Government Order, No. 379, Revenue, dated 14th February 1879), the detailed statement of alienations of land (No. I) is accompanied by an abstract specifying the total area and value of the alienated lands under the following classified heads:—

I. By sale at full market value.

II. By sale on favourable terms to a public body or association, or to an individual, for a public purpose.

III. (a) By gift or grant to a public body or association, or to an individual, for a public purpose.

(b) By gift or grant to private individuals in remuneration for public services to be performed.

(c) By gift or grant to private individuals for their private benefit without reference to future services.

Similarly, under the instructions contained in Government Order, Mis. No. 3906, Revenue, dated 1st September 1892, the detailed statement of alienations of land revenue (No. II) is accompanied by an abstract in the following form:—

Class.	Area of land.	Yearly assessment or quit-rent foregone.	Capitalised amount, viz., at 29 times the amount shown in column 3.
1	2	3	4
III.—(a) For the construction of schools, dispensaries or other public works at the cost of recognized local funds ..	ACS.	RS.	RS.
III.—(b) For other public purposes or to a private individual for services to be performed to the community			
Total ..			

4. In paragraph 4 of its letter now under consideration, the Government of India desires that the detailed statement of alienations of land (No. I) should in future show the alienations sanctioned by that Government separately from and below those sanctioned by the Local Government and that a column headed "price received" should be opened in the detailed statement as well as in the abstract so as to show the net result of sales on favourable terms (class II of the abstract).

5. In paragraph 5 of its letter, the Government of India asks that the amount of all new assignments or remissions of land revenue made by the Local Government may be reported to it annually and prescribes the following form for the purpose:—

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
1	2	3	4
(a) For the maintenance of public servants	RS.	RS.	RS.
(b) For other purposes			
Total ..			

As stated in paragraph 2 above, a detailed statement of the alienations of land revenue is already being furnished to the Government of India and the Board considers that the form now prescribed by the Government of India should form an abstract of that statement in supersession of the form of abstract now appended to the annual return as pointed out in sub-paragraph 3 above.

6. The forms of the annual statements and their abstracts, as revised with reference to the foregoing remarks, are printed as Appendix A to these Proceedings. Collectors are requested to adopt the revised forms in submitting their statements in future. The Government of India Resolution of 6th February 1872 is also reprinted as Appendix B to these Proceedings.

7. In paragraph 8 of its present letter, the Government of India states that when land entered in statement No. I is granted free of revenue, the fact should be noted in the column of remarks, and the land revenue grant included in the separate statement of alienations of revenue prescribed in paragraph 5 of its letter. The existing practice in regard to the distribution of items between statements Nos. I and II is to show in statement No. I cases where both land and land revenue have been alienated, and in statement No. II, grants of land revenue only. Under the present instructions of the Government of India, it is necessary that each case where land is alienated and where the assessment on the land is also remitted should appear in statement II as well as in statement I. This is indicated in a N.B. to the revised form of statement No. II.

8. The Board takes this opportunity of drawing the attention of Collectors to certain classes of cases which, under existing orders,* should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns:—

- * Government of India letter, No. 586, dated 17th December 1879, communicated with Government Order, No. 127, Revenue, dated 3rd February 1880.
- Government Order, Mis. No. 3906, Revenue, dated 1st September 1892 [paragraph 1 (2)].
- Board's Proceedings, No. 374, dated 27th June 1893, paragraph 3.
- Government of India letter, No. 3415/282-4, dated 5th September 1896, received with Government Order, Mis. No. 3765, dated 19th September 1896.
- Government of India letter, No. 2676/313-2, dated September 1895, printed in Board's Proceedings, No. 413, dated 16th November 1895.

STATEMENTS OF ALIENATIONS OF LAND (No. I).

Cases to be excluded.

- (1) Grants under the Darkhast rules and sales of assessed and unassessed waste lands under the Waste Land Rules.
- (2) Lands made over to Guaranteed Railways and Canal Companies, for which the Government is bound under agreement to provide land.
- (3) Lands acquired for public purposes.
- (4) Grants of land for communal purposes under paragraph 1 of Standing Order No. 32.
- (5) Grants of land for building purposes under Standing Order No. 37.
- (6) Cases in which the property in land is not made over but a mere use of it is conceded to private individuals or to a public body or association.

Cases which should be included.

- (1) Cases of land at the disposal of Government granted in exchange for land acquired under Act I of 1894, such grants being classed as sales for full value.
- (2) Grants of land free of assessment to Local Boards and Municipalities under Standing Order No. 12-A.

STATEMENTS OF ALIENATIONS OF REVENUE (No. II).

Cases to be excluded.

Beriz deductions granted in favour of religious institutions in lieu of land revenue assignments.

Cases to be included.

- (1) Assignments or remissions of land revenue granted by way of compensation under Act I of 1894.
- (2) Revenue remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

Reelan
Secretary.

To all Collectors.

Copy to the Secretary to Government, Revenue Department. ✓
" " Settlement Department.

Kd. Shuk Karim.

APPENDIX A.

[illegible]

ABSTRACT of Statement No. I.

Classes.	Year.			
	Area of land alienated.	Estimated yearly rent value.	Estimated market value.	Price received.
I—By sale at full market value				
II—By sale on favourable terms to a public body or association, or to an individual, for a public purpose				
III—(a) By gift or grant to a public body or association, or to an individual, for a public purpose				
Do. to private individuals in remuneration for public services to be performed				
Do. for their private benefit without reference to future services				
(c) Do.				
Total				

I—By sale at full market value	..	..	..	..	..	..	..
II—By sale on favourable terms to a public body or association, or to an individual, for a public purpose	..	..	..	..	..	..	..
III—(a) By gift or grant to a public body or association, or to an individual, for a public purpose	..	..	..	..	..	..	..
(b) Do. to private individuals in remuneration for public services to be performed	..	..	..	..	..	..	..
(c) Do. do. for their private benefit without reference to future services	..	..	..	..	..	..	..

STATEMENT No. II showing the alienations of Land Revenue.

District.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.	Capitalized amount, i.e., 29 times the amount shown in column 4.	Party or parties in whose favour alienated.	Class of alienation as given in Government of India Circular No. 11--368--1, dated 16th October 1896.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		ACS.	RS.	RS.						

N.B.—Cases in statement I where the assessment on the land is remitted, whether wholly or in part, should be repeated in statement II.

In column 7, the class of alienation should be indicated by the symbols A (1), A (2) and B (1), B (2), the sub-numbers representing the sub-classes shown in columns 2 and 3 of the abstract.

ABSTRACT of Statement No. II.

Nature of grant.	Annual total value of grants in rupees.			Total.
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	(2)	
	(1)	2	3	4
	Rs.	Rs.	Rs.	Rs.
a. For the maintenance of public servants				
b. For other purposes				
Total				

APPENDIX B.

EXTRACT from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort. William, 6th February 1872, No. 1-141.

Read again—

Financial Department Resolution, No. 557, dated 25th January 1870.
Home Department Circular Resolution, No. 229-39, dated 27th April 1870.
Financial Department Resolution, No. 1452, dated 23rd June 1870.
Home Department Circular, No. 427-36, dated 4th July 1870.

Resolution.—In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several Local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows:—

3. Lands to be disposed of will necessarily divide themselves into two classes:

First—Those which are the property of the State;

Second—Those which, under competent authority, have been constituted the property of a Municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value;

Second—By sale on favourable terms—

to a public body or association, or to an individual, for a public purpose;

Third—By gift or grant to—

(a) a public body or association, or to an individual, for a public purpose;

(b) private individuals in remuneration for public services to be performed;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and, this having been ascertained, the sanction of the Local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the Proceedings of the Local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted; and, whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the Proceedings of the Local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government Schools, Hospitals, Dispensaries or other public works, at the cost of recognised local funds; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are to be performed to the community; and in all cases of grants to individuals for their private benefit, irrespective of any services to be performed.

* N.B.—This does not refer to cases in which the Local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

Madras.
Bombay.
Bengal.
N.W. Provinces.
Punjab.

Oudh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

Ordered, also, that a copy of this Resolution be forwarded to the Financial Department

for information and any further orders that may be considered necessary.

(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed February 6th.

Proceedings, No. 67, 22nd February 1897.

Communicating to all Collectors, with remarks,
Government of India resolution regarding new
assignments or remissions of land revenue.

When given for copying

When copied

When examined

When signed

189

READ AGAIN G.O., No.
189

DATED

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ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

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Government {1897} of Madras. REVENUE.

Recd.

Enclosures

Regd.

1897.

Spare copies

G.O., Mis. No. 1657, 26th March 1897.

MARCH.

Alienations of Land.

Recording Board's Proceedings communicating to all Collectors, with remarks, Government of India Resolution regarding — and of assignments of land revenue.

1-6-05
10-7-04
11/2/11
10-4-12
11-7-12
24-5-13
16-1-14
18-7-07
1-10-17

14.12.20
13.8.23
15.12.24
23.2.27

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 67, dated 22nd February 1897 :—

Read—the following Government Order, No. 649, Revenue, dated 19th November 1896 :—

Read—the following letter from DENZIL IBBETSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Land Revenue), to the Secretary to the Government of Madras, dated Simla, the 16th October 1896, Circular, No. 11—368-1 :—

The attention of the Government of India has been directed to the fact that, while their financial rules provide for the most complete record of all cash grants proper whether in the form of lump payments or of pension, they have no similar information regarding the amount and value of grants of State land on favourable terms or of assignments of land revenue, which represent, no less than cash payments out of the treasury, money or money's worth transferred by Government to an individual. It appears to them that it is as important to have accurate statistics in the one case as in the other.

2. Permanent alienations of land which belongs to the State, other than grants of waste land, made under the rules for the time being in force, are divided in Resolution No. 1-141—151, dated 6th February 1872, of this department, into two classes—first, those which the Local Government is competent to sanction of its own authority, and secondly, those which require the previous sanction of the Government of India.

3. Under the instructions contained in their Circulars No. 2-556—566, dated 1st August 1876, and No. 1, dated 1st February 1879, the Government of India are furnished annually with statement showing for each province in detail and in abstract the alienations of State lands which fall under the first of these two classes. But those which fall under the second class are in most provinces not shown at all, while the figures given for the first class do not show the value of grants made on favourable terms; that is to say, the amount by which the purchase money (if any) falls short of the full market value of the land.

4. I am to request therefore that in the detailed and abstract returns for 1896-97 and for all subsequent years which are furnished in compliance with the instructions referred to in the foregoing paragraph, alienations of land sanctioned during the year by the Government of India under the terms of the Resolution of 1872 may be shown separately from and below those sanctioned by the Local Government; and that a column headed "Price received" may be added between columns 5 and 6 of the detailed statement and at the end of the abstract.

5. As regards assignments of land revenue (whether in the form of the assignment to one person of the land revenue payable upon the land of another or of the remission in favour of the owner or occupant of land of the revenue payable upon it), I am to ask that the amount of all new assignments made by the Local Government within the financial year may be reported annually to the Government of India in the form appended to this letter. New assignments may take the form either of the creation of a new grant, or of the extension of an old one, the term of which has expired.

Thus, if a grant was originally sanctioned free of revenue for the first life and at half rates for the second, remission of half the revenue in favour of the son of the original grantee would not appear in the table. But if, on his death, Government continued any portion of the remission to the grandson, that would be a new grant. So, any increase in the amount of an assignment due to the enhancement of the assessment upon the land of which the revenue was assigned would not be a new grant. But if the Government increased the amount of a grant of fixed value, or added new land to that of which the revenue was already assigned, the addition in either case would represent a new grant.

6. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration of the grantee or lessee. This is not properly a remission of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not appear in the statement. So of course, remissions of revenue made under standing rules or in consequence of agricultural distress, not as a reward or grant, but because the revenue should not be collected, will not be included in the statistics.

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8. When land which is entered in the statements referred to in paragraph 3 of this letter is granted free of revenue, the fact should be noted in the column of remarks and the land revenue grant included in the statement prescribed in paragraph 5.

STATEMENT referred to in paragraph 5 of the Government of India Circular No. 11—368-1, dated 16th October 1896.

Statement of new remissions and assignments of Land Revenue made by the Government of during the year 189 -9 .

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
(a) For the maintenance of public servants.	RS.	RS.	RS.
(b) For other purposes			
Total ..			

Order—No. 649, Revenue, dated 19th November 1896.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Resolution—No. 67, dated 22nd February 1897.

Communicated to all Collectors.

2. *Detailed statements of alienations (Nos. I and II).*—Two statements of alienations have hitherto been submitted annually to the Government of India—one relating to the alienation of lands in which the proprietary right belongs to the State and the other to the alienation of land revenue. The former was prescribed in Government of India letter, dated 1st August 1876, No. 2-556 (G.O., No. 1137, Revenue, dated 21st August 1876), and comprises cases dealt with under the rules contained in Government of India Resolution No. 1—141, Department of Revenue and Agriculture, dated 6th February 1872 (G.O., No. 681, Public, dated 6th June 1872). The second statement is submitted with reference to G.O., Mis. No. 3906, Revenue, dated 1st September 1892, which declared that the limitations placed on the Local Government in regard to the alienation of State lands should be applied also to the alienation of land revenue.

3. *Abstracts of statements Nos. I and II.*—In accordance with the Government of India letter, No. 1, dated 1st February 1879 (G.O., No. 379, Revenue, dated 14th February 1879), the detailed statement of alienations of land (No. I) is accompanied by an abstract specifying the total area and value of the alienated lands under the following classified heads:—

I. By sale at full market value.

II. By sale on favourable terms to a public body or association, or to an individual, for a public purpose.

III. (a) By gift or grant to a public body or association, or to an individual, for a public purpose.

(b) By gift or grant to private individuals in remuneration for public services to be performed.

(c) By gift or grant to private individuals for their private benefit without reference to future services.

Similarly, under the instructions contained in G.O., Mis. No. 3906, Revenue, dated 1st September 1892, the detailed statement of alienations of land revenue (No. II) is accompanied by an abstract in the following form:—

Class.	Area of land.	Yearly assessment or quit-rent foregone.	Capitalised amount, viz., at 29 times the amount shown in column 3.
1	2	3	4
III.—(a) For the construction of schools, dispensaries or other public works at the cost of recognized local funds ..	ACS.	RS.	RS.
III.—(b) For other public purposes or to a private individual for services to be performed to the community ..			
Total ..			

4. In paragraph 4 of its letter now under consideration, the Government of India desires that the detailed statement of alienations of land (No. I) should in future show the alienations sanctioned by that Government separately from and below those sanctioned by the Local Government and that a column headed "price received" should be opened in the detailed statement as well as in the abstract so as to show the net result of sales on favourable terms (class II of the abstract).

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Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
1	2	3	4
	RS.	RS.	RS.
(a) For the maintenance of public servants			
(b) For other purposes			
Total ..			

As stated in paragraph 2 above, a detailed statement of the alienations of land revenue is already being furnished to the Government of India and the Board considers that the form now prescribed by the Government of India should form an abstract of that statement in supersession of the form of abstract now appended to the annual return as pointed out in sub-paragraph 3 above.

6. The forms of the annual statements and their abstracts, as revised with reference to the foregoing remarks, are printed as Appendix A to these Proceedings. Collectors are requested to adopt the revised forms in submitting their statements in future. The Government of India Resolution of 6th February 1872 is also reprinted as Appendix B to these Proceedings.

7. In paragraph 8 of its present letter, the Government of India states that when land entered in statement No. I is granted free of revenue, the fact should be noted in the column of remarks, and the land revenue grant included in the separate statement of alienations of revenue prescribed in paragraph 5 of its letter. The existing practice in regard to the distribution of items between statements Nos. I and II is to show in statement No. I cases where both land and land revenue have been alienated, and in statement No. II, grants of land revenue only. Under the present instructions of the Government of India, it is necessary that each case where land is alienated and where the assessment on the land is also remitted should appear in statement II as well as in statement I. This is indicated in a N.B. to the revised form of statement No. II.

8. The Board takes this opportunity of drawing the attention of Collectors to certain classes of cases which, under existing orders, should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns:—

- * Government of India letter, No. 586, dated 17th December 1879, communicated with G.O., No. 127, Revenue, dated 3rd February 1880.
- G.O., Mis. No. 3906, Revenue, dated 1st September 1892, [paragraph 1 (2)].
- Board's Proceedings, No. 374, dated 27th June 1893, paragraph 3.
- Government of India letter, No. 3415/282-4, dated 5th September 1896, received with G.O., Mis. No. 3765, dated 19th September 1896.
- Government of India letter, No. 2676/313-2, dated September 1895, printed in Board's Proceedings, No. 413, dated 16th November 1895.

certain classes of cases which, under existing orders, should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns:—

STATEMENTS OF ALIENATIONS OF LAND (No. I).

Cases to be excluded.

- (1) Grants under the Darkhast rules and sales of assessed and unassessed waste lands under the Waste Land Rules.
- (2) Lands made over to Guaranteed Railways and Canal Companies, for which the Government is bound under agreement to provide land.
- (3) Lands acquired for public purposes.
- (4) Grants of land for communal purposes under paragraph 1 of Standing Order No. 32.

Cases which should be included.

STATEMENTS OF ALIENATIONS OF REVENUE (No. II).

Cases to be excluded.

Beriz deductions granted in favour of religious institutions in lieu of land revenue assignments.

Cases to be included.

(1) Assignments or remissions of land revenue granted by way of compensation under Act I of 1894.

(2) Revenue remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To all Collectors.

Copy to the Secretary to Government, Revenue Department.
 " " Settlement Department.

APPENDIX A.

APPENDIX A.

APPENDIX A.

STATE for 189 -9 .

STATEMENT No. I showing the alienations of land in which the proprietary right belongs to the State for 189 -9 .											
District.	Village, estate or township.	Area in acres.	Estimated yearly rent value.	Estimated market value.	Price received.	Party or parties in whose favour alienated.	Class of alienation as defined in paragraph 4 of Government Resolution of 1872.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
Cases sanctioned by the Government of India.											
		ACS.	RS.	RS.					*		
			*	*			*		*		
			*	*			*		*		
Cases sanctioned by the Government of Madras and Collectors of Districts.											
			*	*			*		*		
			*	*			*		*		

ABSTRACT of Statement No. I.

Classes.	Year.			
	Area of land alienated.	Estimated yearly rent value.	Estimated market value.	Price received.
I.—By sale at full market value	..	..	..	..
II.—By sale on favourable terms to a public body or association, or to an individual, for a public purpose	..	..	..	..
III.—(a) By gift or grant to a public body or association, or to an individual, for a public purpose	..	..	..	..
(b) Do. to private individuals in remuneration for public services to be performed	..	..	..	..
(c) Do. for their private benefit without reference to future services	..	..	..	..
Total	..	..	..	..

Cases which should be included.

STATEMENTS OF ALIENATIONS OF REVENUE (No. II).

Cases to be excluded.

Beriz deductions granted in favour of religious institutions in lieu of land revenue assignments.

Cases to be included.

(1) Assignments or remissions of land revenue granted by way of compensation under Act I of 1894.

(2) Revenue remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
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APPENDIX A.

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STATE for 189 -9 .

STATEMENT No. I showing the alienations of land in which the proprietary right belongs to the State for 189 -9 .

District.	Village, estate or township.	Area in acres.	Estimated yearly rent value.	Estimated market value.	Price received.	Party or parties in whose favour alienated.	Class of alienation as defined in paragraph 4 of Government Resolution of 1872.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
Cases sanctioned by the Government of India.											
		ACS.	RS.	RS.					*		
			*	*			*		*		
			*	*			*		*		
Cases sanctioned by the Government of Madras and Collectors of Districts.											
			*	*			*		*		
			*	*			*		*		

ABSTRACT of Statement No. I.

Classes.	Year.			
	Area of land alienated.	Estimated yearly rent value.	Estimated market value.	Price received.
I.—By sale at full market value	..	..	..	..
II.—By sale on favourable terms to a public body or association, or to an individual, for a public purpose	..	..	..	..
III.—(a) By gift or grant to a public body or association, or to an individual, for a public purpose	..	..	..	..
(b) Do. to private individuals in remuneration for public services to be performed	..	..	..	..
(c) Do. for their private benefit without reference to future services	..	..	..	..
Total	..	..	..	..

STATEMENT No. II showing the alienations of Land Revenue.

District.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.	Capitalized amount, i.e., 29 times the amount shown in column 4.	Party or parties in whose favour alienated.	Class of alienation as given in Government of India Circular No. 11-368-1, dated 16th October 1896.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		ACS.	RS.	RS.						

N.B.—Cases in statement I where the assessment on the land is remitted, whether wholly or in part, should be repeated in statement II. In column 7, the class of alienation should be indicated by the symbols A (1), A (2) and B (1), B (2), the sub-numbers representing the sub-classes shown in columns 2 and 3 of the abstract.

ABSTRACT of Statement No. II.

Annual total value of grants in rupees.	
Nature of grant.	Total.
In perpetuity or during the maintenance of an institution or office. (1)	For life or lives or for a fixed term. (2)
2	3
RS.	RS.
1	4
RS.	RS.
a. For the maintenance of public servants	
b. For other purposes	
Total	

APPENDIX B.

EXTRACT from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, 6th February 1872, No. 1-141.

Read again—

- Financial Department Resolution, No. 557, dated 25th January 1870.
- Home Department Circular Resolution, No. 229-39, dated 27th April 1870.
- Financial Department Resolution, No. 1452, dated 23rd June 1870.
- Home Department Circular, No. 427-36, dated 4th July 1870.

Resolution.—In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several Local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes :

First—Those which are the property of the State ;

Second—Those which, under competent authority, have been constituted the property of a Municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value ;

Second—By sale on favourable terms—

to a public body or association, or to an individual, for a public purpose ;

Third—By gift or grant to—

(a) a public body or association, or to an individual, for a public purpose ;

(b) private individuals in remuneration for public services to be performed ;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and, this having been ascertained, the sanction of the Local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the Proceedings of the Local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted ; and, whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the Proceedings of the Local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government Schools, Hospitals, Dispensaries or other public works, at the cost of recognised local funds ; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are

* N.B.—This does not refer to cases in which the Local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

to be performed to the community ; and in all cases of grants to individuals for their private benefit, irrespective of any services to be performed.

APPENDIX B.

EXTRACT from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, 6th February 1872, No. 1-141.

Read again—

- Financial Department Resolution, No. 557, dated 25th January 1870.
- Home Department Circular Resolution, No. 229-39, dated 27th April 1870.
- Financial Department Resolution, No. 1452, dated 23rd June 1870.
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Resolution.—In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several Local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes :

First—Those which are the property of the State ;

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First—By sale at full market value ;

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to a public body or association, or to an individual, for a public purpose ;

Third—By gift or grant to—

(a) a public body or association, or to an individual, for a public purpose ;

(b) private individuals in remuneration for public services to be performed ;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and, this having been ascertained, the sanction of the Local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the Proceedings of the Local Government or Administration.

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9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government Schools, Hospitals, Dispensaries or other public works, at the cost of recognised local funds ; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are

* N.B.—This does not refer to cases in which the Local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

to be performed to the community ; and in all cases of grants to individuals for their private benefit, irrespective of any services to be performed.

Madras.
Bombay.
Bengal.
N.-W. Provinces.
Punjab.

Oudh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

Ordered, also, that a copy of this Resolution be forwarded to the Financial Department for information and any further orders that may be considered necessary.

(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

ORDER—Mis. No. 1657, Revenue, dated 26th March 1897.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

Government 1897 of India.
REVENUE.

Recd.

Enclosures

1897.

Regd.

Spare copies

G.O., Mis. No. 1657, 26th March 1897.

MARCH.

Alienations of Land.

Recording Board's Proceedings communicating to all Collectors, with remarks, Government of India Resolution regarding — and of assignments of land revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 67, dated 22nd February 1897 :—

Read—the following Government Order, No. 649, Revenue, dated 19th November 1896 :—

Read—the following letter from DENZIL IBBETSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Land Revenue), to the Secretary to the Government of Madras, dated Simla, the 16th October 1896, Circular, No. 11—368-1 :—

The attention of the Government of India has been directed to the fact that, while their financial rules provide for the most complete record of all cash grants proper whether in the form of lump payments or of pension, they have no similar information regarding the amount and value of grants of State land on favourable terms or of assignments of land revenue, which represent, no less than cash payments out of the treasury, money or money's worth transferred by Government to an individual. It appears to them that it is as important to have accurate statistics in the one case as in the other.

2. Permanent alienations of land which belongs to the State, other than grants of waste land, made under the rules for the time being in force, are divided in Resolution No. 1-141—151, dated 6th February 1872, of this department, into two classes—first, those which the Local Government is competent to sanction of its own authority, and secondly, those which require the previous sanction of the Government of India.

3. Under the instructions contained in their Circulars No. 2-556—566, dated 1st August 1876, and No. 1, dated 1st February 1879, the Government of India are furnished annually with statement showing for each province in detail and in abstract the alienations of State lands which fall under the first of these two classes. But those which fall under the second class are in most provinces not shown at all, while the figures given for the first class do not show the value of grants made on favourable terms; that is to say, the amount by which the purchase money (if any) falls short of the full market value of the land.

4. I am to request therefore that in the detailed and abstract returns for 1896-97 and for all subsequent years which are furnished in compliance with the instructions referred to in the foregoing paragraph, alienations of land sanctioned during the year by the Government of India under the terms of the Resolution of 1872 may be shown separately from and below those sanctioned by the Local Government; and that a column headed "Price received" may be added between columns 5 and 6 of the detailed statement and at the end of the abstract.

5. As regards assignments of land revenue (whether in the form of the assignment to one person of the land revenue payable upon the land of another or of the remission in favour of the owner or occupant of land of the revenue payable upon it), I am to ask that the amount of all new assignments made by the Local Government within the financial year may be reported annually to the Government of India in the form appended to this letter. New assignments may take the form either of the creation of a new grant, or of the extension of an old one, the term of which has expired.

Thus, if a grant was originally sanctioned free of revenue for the first life and at half rates for the second, remission of half the revenue in favour of the son of the original grantee would not appear in the table. But if, on his death, Government continued any portion of the remission to the grandson, that would be a new grant. So, any increase in the amount of an assignment due to the enhancement of the assessment upon the land of which the revenue was assigned would not be a new grant. But if the Government increased the amount of a grant of fixed value, or added new land to that of which the revenue was already assigned, the addition in either case would represent a new grant.

6. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration of the grantee or lessee. This is not properly a remission of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not appear in the statement. So of course, remissions of revenue made under standing rules or in consequence of agricultural distress, not as a reward or grant, but because the revenue should not be collected, will not be included in the statistics.

7. In some provinces it is the custom to assign land free of revenue for the support of village officers and other public functionaries; and the value of these assignments often reaches a very high aggregate. It is probable that new grants of this nature are rare; but it is advisable to keep the figures separate; and the form provides therefore for separate figures for grants for the maintenance of public servants and grants for other purposes. Under the former head should be included only those grants the holders of which discharge official or quasi-official functions in the due performance of which Government is interested.

8. When land which is entered in the statements referred to in paragraph 3 of this letter is granted free of revenue, the fact should be noted in the column of remarks and the land revenue grant included in the statement prescribed in paragraph 5.

STATEMENT referred to in paragraph 5 of the Government of India Circular No. 11—368-1, dated 16th October 1896.

Statement of new remissions and assignments of Land Revenue made by the Government of during the year 189-9.

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
(a) For the maintenance of public servants.	RS.	RS.	RS.
(b) For other purposes			
Total ..			

Order—No. 649, Revenue, dated 19th November 1896.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Resolution—No. 67, dated 22nd February 1897.

Communicated to all Collectors.

2. *Detailed statements of alienations (Nos. I and II).*—Two statements of alienations have hitherto been submitted annually to the Government of India—one relating to the alienation of lands in which the proprietary right belongs to the State and the other to the alienation of land revenue. The former was prescribed in Government of India letter, dated 1st August 1876, No. 2-556 (G.O., No. 1137, Revenue, dated 21st August 1876), and comprises cases dealt with under the rules contained in Government of India Resolution No. 1—141, Department of Revenue and Agriculture, dated 6th February 1872 (G.O., No. 681, Public, dated 6th June 1872). The second statement is submitted with reference to G.O., Mis. No. 3906, Revenue, dated 1st September 1892, which declared that the limitations placed on the Local Government in regard to the alienation of State lands should be applied also to the alienation of land revenue.

3. *Abstracts of statements Nos. I and II.*—In accordance with the Government of India letter, No. 1, dated 1st February 1879 (G.O., No. 379, Revenue, dated 14th February 1879), the detailed statement of alienations of land (No. I) is accompanied by an abstract specifying the total area and value of the alienated lands under the following classified heads:—

- I. By sale at full market value.
- II. By sale on favourable terms to a public body or association, or to an individual, for a public purpose.
- III. (a) By gift or grant to a public body or association, or to an individual, for a public purpose.
- (b) By gift or grant to private individuals in remuneration for public services to be performed.
- (c) By gift or grant to private individuals for their private benefit without reference to future services.

Similarly, under the instructions contained in G.O., Mis. No. 3906, Revenue, dated 1st September 1892, the detailed statement of alienations of land revenue (No. II) is accompanied by an abstract in the following form:—

Class.	Area of land.	Yearly assessment or quit-rent foregone.	Capitalised amount, viz., at 29 times the amount shown in column 3.
1	2	3	4
III.—(a) For the construction of schools, dispensaries or other public works at the cost of recognized local funds ..	ACS.	RS.	RS.
III.—(b) For other public purposes or to a private individual for services to be performed to the community ..			
Total ..			

4. In paragraph 4 of its letter now under consideration, the Government of India desires that the detailed statement of alienations of land (No. I) should in future show the alienations sanctioned by that Government separately from and below those sanctioned by the Local Government and that a column headed "price received" should be opened in the detailed statement as well as in the abstract so as to show the net result of sales on favourable terms (class II of the abstract).

5. In paragraph 5 of its letter, the Government of India asks that the amount of all *new* assignments or remissions of land revenue made by the Local Government may be reported to it annually and prescribes the following form for the purpose:—

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
1	2	3	4
(a) For the maintenance of public servants	RS.	RS.	RS.
(b) For other purposes			
Total ..			

As stated in paragraph 2 above, a detailed statement of the alienations of land revenue is already being furnished to the Government of India and the Board considers that the form now prescribed by the Government of India should form an abstract of that statement in supersession of the form of abstract now appended to the annual return as pointed out in sub-paragraph 3 above.

6. The forms of the annual statements and their abstracts, as revised with reference to the foregoing remarks, are printed as Appendix A to these Proceedings. Collectors are requested to adopt the revised forms in submitting their statements in future. The Government of India's Resolution of 6th February 1872 is also reprinted as Appendix B to these Proceedings.

7. In paragraph 8 of its present letter, the Government of India states that when land entered in statement No. 1 is granted free of revenue, the fact should be noted in the column of remarks, and the land revenue grant included in the separate statement of alienations of revenue prescribed in paragraph 5 of its letter. The existing practice in regard to the distribution of items between statements Nos. I and II is to show in statement No. I cases where both land and land revenue have been alienated, and in statement No. II, grants of land revenue only. Under the present instructions of the Government of India, it is necessary that each case where land is alienated and where the assessment on the land is also remitted should appear in statement II as well as in statement I. This is indicated in a N.B. to the revised form of statement No. II.

8. The Board takes this opportunity of drawing the attention of Collectors to certain classes of cases which, under existing orders,* should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns:—

- * Government of India letter, No. 586, dated 17th December 1879, communicated with G.O., No. 127, Revenue, dated 3rd February 1880.
G.O., Mis. No. 3906, Revenue, dated 1st September 1892, [paragraph 1 (2)].
Board's Proceedings, No. 374, dated 27th June 1893, paragraph 3.
Government of India letter, No. 3415/282-4, dated 5th September 1896, received with G.O., Mis. No. 3765, dated 19th September 1896.
Government of India letter, No. 2676/313-2, dated September 1895, printed in Board's Proceedings, No. 413, dated 16th November 1895.

STATEMENTS OF ALIENATIONS OF LAND (No. I).

Cases to be excluded.

- (1) Grants under the Darkhast rules and sales of assessed and unassessed waste lands under the Waste Land Rules.
- (2) Lands made over to Guaranteed Railways and Canal Companies, for which the Government is bound under agreement to provide land.
- (3) Lands acquired for public purposes.
- (4) Grants of land for communal purposes under paragraph 1 of Standing Order No. 32.

STATEMENT No. II showing the alienations of Land Revenue.

District.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.	Capitalized amount, i.e., 29 times the amount shown in column 4.	Party or parties in whose favour alienated.	Class of alienation as given in Government of India Circular No. 11-368-1, dated 16th October 1896.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		ACS.	RS.	RS.						

In column 7, the class of alienation should be indicated by the symbols A (1), A (2) and B (1), B (2), the sub-numbers representing the sub-classes shown in columns 2 and 3 of the abstract.

ABSTRACT of Statement No. II.

Nature of grant.	Annual total value of grants in rupees.			
	In perpetuity or during the maintenance of an institution or office. (1)	For life or lives or for a fixed term. (2)	Total.	
1	2	3	4	
	RS.	RS.	RS.	
a. For the maintenance of public servants	..	..	..	
b. For other purposes	..	..	..	
Total	..	..	..	

on the services of
annuals for their private

APPENDIX B.

EXTRACT from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, 6th February 1872, No. 1-141.

Read again—

Financial Department Resolution, No. 557, dated 25th January 1870.
Home Department Circular Resolution, No. 229-39, dated 27th April 1870.
Financial Department Resolution, No. 1452, dated 23rd June 1870.
Home Department Circular, No. 427-36, dated 4th July 1870.

Resolution.—In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the scale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several Local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes :

First—Those which are the property of the State ;

Second—Those which, under competent authority, have been constituted the property of a Municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value ;

Second—By sale on favourable terms—

to a public body or association, or to an individual, for a public purpose ;

Third—By gift or grant to—

(a) a public body or association, or to an individual, for a public purpose ;

(b) private individuals in remuneration for public services to be performed ;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and, this having been ascertained, the sanction of the Local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the Proceedings of the Local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted ; and, whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the Proceedings of the Local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government Schools, Hospitals, Dispensaries or other public works,

* N.B.—This does not refer to cases in which the Local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

at the cost of recognised local funds ; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are

to be rendered to the community ; and in all cases of grants to individuals for their private motive of any services to be performed.

Madras.
Bombay.
Bengal.
N.-W. Provinces.
Punjab.

Oadh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

Ordered, also, that a copy of this Resolution be forwarded to the Financial Department for information and any further orders that may be considered necessary.

(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

ORDER—Mis. No. 1657, Revenue, dated 26th March 1897.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

Madras.
Bombay.
Bengal.
N.-W. Provinces.
Punjab.

Oadh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

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(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

ORDER—Mis. No. 1657, Revenue, dated 26th March 1897.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

Government { 1897 } of Madras.
REVENUE.

Recd.

Enclosures

1897.

Regd.

Spare copies

G.O., Mis. No. 1657, 26th March 1897.

MARCH.

Alienations of Land.

Recording Board's Proceedings communicating to all Collectors, with remarks, Government of India Resolution regarding — and of assignments of land revenue.

OOTY RECORD

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 67, dated 22nd February 1897 :—

Read—the following Government Order, No. 649, Revenue, dated 19th November 1896 :—

Read—the following letter from DENZIL IBBETSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Land Revenue), to the Secretary to the Government of Madras, dated Simla, the 16th October 1896, Circular, No. 11—368-1 :—

The attention of the Government of India has been directed to the fact that, while their financial rules provide for the most complete record of all cash grants proper whether in the form of lump payments or of pension, they have no similar information regarding the amount and value of grants of State land on favourable terms or of assignments of land revenue, which represent, no less than cash payments out of the treasury, money or money's worth transferred by Government to an individual. It appears to them that it is as important to have accurate statistics in the one case as in the other.

2. Permanent alienations of land which belongs to the State, other than grants of waste land¹ made under the rules for the time being in force, are divided in Resolution No. 1-141—151, dated 6th February 1872, of this department, into two classes—first, those which the Local Government is competent to sanction of its own authority, and secondly, those which require the previous sanction of the Government of India.

3. Under the instructions contained in their Circulars No. 2-556—566, dated 1st August 1876, and No. 1, dated 1st February 1879, the Government of India are furnished annually with statement showing for each province in detail and in abstract the alienations of State lands which fall under the first of these two classes. But those which fall under the second class are in most provinces not shown at all, while the figures given for the first class do not show the value of grants made on favourable terms; that is to say, the amount by which the purchase money (if any) falls short of the full market value of the land.

4. I am to request therefore that in the detailed and abstract returns for 1896-97 and for all subsequent years which are furnished in compliance with the instructions referred to in the foregoing paragraph, alienations of land sanctioned during the year by the Government of India under the terms of the Resolution of 1872 may be shown separately from and below those sanctioned by the Local Government; and that a column headed "Price received" may be added between columns 5 and 6 of the detailed statement and at the end of the abstract.

5. As regards assignments of land revenue (whether in the form of the assignment to one person of the land revenue payable upon the land of another or of the remission in favour of the owner or occupant of land of the revenue payable upon it), I am to ask that the amount of all *new* assignments made by the Local Government within the financial year may be reported annually to the Government of India in the form appended to this letter. New assignments may take the form either of the creation of a new grant, or of the extension of an old one, the term of which has expired.

Thus, if a grant was originally sanctioned free of revenue for the first life and at half rates for the second, remission of half the revenue in favour of the son of the original grantee would not appear in the table. But if, on his death, Government continued any portion of the remission to the grandson, that would be a new grant. So, any increase in the amount of an assignment due to the enhancement of the assessment upon the land of which the revenue was assigned would not be a new grant. But if the Government increased the amount of a grant of fixed value, or added new land to that of which the revenue was already assigned, the addition in either case would represent a new grant.

6. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration of the grantee or lessee. This is not properly a remission of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not appear in the statement. So of course, remissions of revenue made under standing rules or in consequence of agricultural distress, not as a reward or grant, but because the revenue should not be collected, will not be included in the statistics.

7. In some provinces it is the custom to assign land free of revenue for the support of village officers and other public functionaries; and the value of these assignments often reaches a very high aggregate. It is probable that new grants of this nature are rare; but it is advisable to keep the figures separate; and the form provides therefore for separate figures for grants for the maintenance of public servants and grants for other purposes. Under the former head should be included only those grants the holders of which discharge official or quasi-official functions in the due performance of which Government is interested.

8. When land which is entered in the statements referred to in paragraph 3 of this letter is granted free of revenue, the fact should be noted in the column of remarks and the land revenue grant included in the statement prescribed in paragraph 5.

STATEMENT referred to in paragraph 5 of the Government of India Circular No. 11—368-1, dated 16th October 1896.

Statement of new remissions and assignments of Land Revenue made by the Government of . . . during the year 189 -9 .

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
(a) For the maintenance of public servants.	RS.	RS.	RS.
(b) For other purposes			
Total ..			

Order—No. 649, Revenue, dated 19th November 1896.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Resolution—No. 67, dated 22nd February 1897.

Communicated to all Collectors.

2. *Detailed statements of alienations (Nos. I and II).*—Two statements of alienations have hitherto been submitted annually to the Government of India—one relating to the alienation of lands in which the proprietary right belongs to the State and the other to the alienation of land revenue. The former was prescribed in Government of India letter, dated 1st August 1876, No. 2-556 (G.O., No. 1137, Revenue, dated 21st August 1876), and comprises cases dealt with under the rules contained in Government of India Resolution No. 1—141, Department of Revenue and Agriculture, dated 6th February 1872 (G.O., No. 681, Public, dated 6th June 1872). The second statement is submitted with reference to G.O., Mis. No. 3906, Revenue, dated 1st September 1892, which declared that the limitations placed on the Local Government in regard to the alienation of State lands should be applied also to the alienation of land revenue.

3. *Abstracts of statements Nos. I and II.*—In accordance with the Government of India letter, No. 1, dated 1st February 1879 (G.O., No. 379, Revenue, dated 14th February 1879), the detailed statement of alienations of land (No. I) is accompanied by an abstract specifying the total area and value of the alienated lands under the following classified heads:—

- I. By sale at full market value.
- II. By sale on favourable terms to a public body or association, or to an individual, for a public purpose.
- III. (a) By gift or grant to a public body or association, or to an individual, for a public purpose.
- (b) By gift or grant to private individuals in remuneration for public services to be performed.
- (c) By gift or grant to private individuals for their private benefit without reference to future services.

Similarly, under the instructions contained in G.O., Mis. No. 3906, Revenue, dated 1st September 1892, the detailed statement of alienations of land revenue (No. II) is accompanied by an abstract in the following form:—

Class.	Area of land.	Yearly assessment or quit-rent foregone.	Capitalised amount, viz., at 29 times the amount shown in column 3.
1	2	3	4
III.—(a) For the construction of schools, dispensaries or other public works at the cost of recognized local funds ..	ACS.	RS.	RS.
III.—(b) For other public purposes or to a private individual for services to be performed to the community			
Total ..			

4. In paragraph 4 of its letter now under consideration, the Government of India desires that the detailed statement of alienations of land (No. I) should in future show the alienations sanctioned by that Government separately from and below those sanctioned by the Local Government and that a column headed "price received" should be opened in the detailed statement as well as in the abstract so as to show the net result of sales on favourable terms (class II of the abstract).

5. In paragraph 5 of its letter, the Government of India asks that the amount of all new assignments or remissions of land revenue made by the Local Government may be reported to it annually and prescribes the following form for the purpose:—

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
1	2	3	4
(a) For the maintenance of public servants	RS.	RS.	RS.
(b) For other purposes			
Total ..			

As stated in paragraph 2 above, a detailed statement of the alienations of land revenue is already being furnished to the Government of India and the Board considers that the form now prescribed by the Government of India should form an abstract of that statement in supersession of the form of abstract now appended to the annual return as pointed out in sub-paragraph 3 above.

6. The forms of the annual statements and their abstracts, as revised with reference to the foregoing remarks, are printed as Appendix A to these Proceedings. Collectors are requested to adopt the revised forms in submitting their statements in future. The Government of India Resolution of 6th February 1872 is also reprinted as Appendix B to these Proceedings.

7. In paragraph 8 of its present letter, the Government of India states that when land entered in statement No. 1 is granted free of revenue, the fact should be noted in the column of remarks, and the land revenue grant included in the separate statement of alienations of revenue prescribed in paragraph 5 of its letter. The existing practice in regard to the distribution of items between statements Nos. I and II is to show in statement No. I cases where both land and land revenue have been alienated, and in statement No. II, grants of land revenue only. Under the present instructions of the Government of India, it is necessary that each case where land is alienated and where the assessment on the land is also remitted should appear in statement II as well as in statement I. This is indicated in a N.B. to the revised form of statement No. II.

8. The Board takes this opportunity of drawing the attention of Collectors to certain classes of cases which, under existing orders,* should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns:—

- * Government of India letter, No. 586, dated 17th December 1879, communicated with G.O., No. 127, Revenue, dated 3rd February 1880.
- G.O., Mis. No. 3906, Revenue, dated 1st September 1892, [paragraph 1 (2)].
- Board's Proceedings, No. 374, dated 27th June 1893, paragraph 3.
- Government of India letter, No. 3415/282-4, dated 5th September 1896, received with G.O., Mis. No. 3765, dated 19th September 1896.
- Government of India letter, No. 2676/313-2, dated September 1897, printed in Board's Proceedings, No. 413, dated 16th November 1895.

STATEMENTS OF ALIENATIONS OF LAND (No. I).

Cases to be excluded.

- (1) Grants under the Darkhast rules and sales of assessed and unassessed waste lands under the Waste Land Rules.
- (2) Lands made over to Guaranteed Railways and Canal Companies, for which the Government is bound under agreement to provide land.
- (3) Lands acquired for public purposes.
- (4) Grants of land for communal purposes under paragraph 1 of Standing Order No. 32.

STATEMENT No. II showing the alienations of Land Revenue.

District.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.	Capitalized amount, i.e., 29 times the amount shown in column 4.	Party or parties in whose favour alienated.	Class of alienation as given in Government of India Circular No. 11-368-1, dated 16th October 1896.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		ACS.	RS.	RS.						

N.B.—Cases in statement I where the assessment on the land is remitted, whether wholly or in part, should be repeated in statement II. In column 7, the class of alienation should be indicated by the symbols A (1), A (2) and B (1), B (2), the sub-numbers representing the sub-classes shown in columns 2 and 3 of the abstract.

ABSTRACT of Statement No. II.

Annual total value of grants in rupees.	
Nature of grant.	
In perpetuity or during the maintenance of an institution or office. (1)	For life or lives or for a fixed term. (2)
2	3
RS.	RS.
4	RS.
Total ..	Total ..
a. For the maintenance of public servants	
b. For other purposes	

Madras.
Bombay.
Bengal.
N.-W. Provinces.
Punjab.

Oudh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

Ordered, also, that a copy of this Resolution be forwarded to the Financial Department

for information and any further orders that may be considered necessary.

(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

ORDER—Mis. No. 1657, Revenue, dated 26th March 1897.

1 recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

Government { 1897 } of Madras. REVENUE.

Recd.

1897.

Enclosures

Regd.

Spare copies

G.O., Mis. No. 1657, 26th March 1897.

MARCH.

Alienations of Land.

Recording Board's Proceedings communicating to all Collectors, with remarks, Government of India Resolution regarding — and of assignments of land revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 67, dated 22nd February 1897 :—

Read—the following Government Order, No. 649, Revenue, dated 19th November 1896 :—

Read—the following letter from DENZIL IBBETSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Land Revenue), to the Secretary to the Government of Madras, dated Simla, the 16th October 1896, Circular, No. 11—368-1 :—

The attention of the Government of India has been directed to the fact that, while their financial rules provide for the most complete record of all cash grants proper whether in the form of lump payments or of pension, they have no similar information regarding the amount and value of grants of State land on favourable terms or of assignments of land revenue, which represent, no less than cash payments out of the treasury, money or money's worth transferred by Government to an individual. It appears to them that it is as important to have accurate statistics in the one case as in the other.

2. Permanent alienations of land which belongs to the State, other than grants of waste land, made under the rules for the time being in force, are divided in Resolution No. 1-141—151, dated 6th February 1872, of this department, into two classes—first, those which the Local Government is competent to sanction of its own authority, and secondly, those which require the previous sanction of the Government of India.

3. Under the instructions contained in their Circulars No. 2-556—566, dated 1st August 1876, and No. 1, dated 1st February 1879, the Government of India are furnished annually with statement showing for each province in detail and in abstract the alienations of State lands which fall under the first of these two classes. But those which fall under the second class are in most provinces not shown at all, while the figures given for the first class do not show the value of grants made on favourable terms; that is to say, the amount by which the purchase money (if any) falls short of the full market value of the land.

4. I am to request therefore that in the detailed and abstract returns for 1896-97 and for all subsequent years which are furnished in compliance with the instructions referred to in the foregoing paragraph, alienations of land sanctioned during the year by the Government of India under the terms of the Resolution of 1872 may be shown separately from and below those sanctioned by the Local Government; and that a column headed "Price received" may be added between columns 5 and 6 of the detailed statement and at the end of the abstract.

5. As regards assignments of land revenue (whether in the form of the assignment to one person of the land revenue payable upon the land of another or of the remission in favour of the owner or occupant of land of the revenue payable upon it), I am to ask that the amount of all new assignments made by the Local Government within the financial year may be reported annually to the Government of India in the form appended to this letter. New assignments may take the form either of the creation of a new grant, or of the extension of an old one, the term of which has expired.

Thus, if a grant was originally sanctioned free of revenue for the first life and at half rates for the second, remission of half the revenue in favour of the son of the original grantee would not appear in the table. But if, on his death, Government continued any portion of the remission to the grandson, that would be a new grant. So, any increase in the amount of an assignment due to the enhancement of the assessment upon the land of which the revenue was assigned would not be a new grant. But if the Government increased the amount of a grant of fixed value, or added new land to that of which the revenue was already assigned, the addition in either case would represent a new grant.

6. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration of the grantee or lessee. This is not properly a remission of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not appear in the statement. So of course, remissions of revenue made under standing rules or in consequence of agricultural distress, not as a reward or grant, but because the revenue should not be collected, will not be included in the statistics.

7. In some provinces it is the custom to assign land free of revenue for the support of village officers and other public functionaries; and the value of these assignments often reaches a very high aggregate. It is probable that new grants of this nature are rare; but it is advisable to keep the figures separate; and the form provides therefore for separate figures for grants for the maintenance of public servants and grants for other purposes. Under the former head should be included only those grants the holders of which discharge official or quasi-official functions in the due performance of which Government is interested.

8. When land which is entered in the statements referred to in paragraph 3 of this letter is granted free of revenue, the fact should be noted in the column of remarks and the land revenue grant included in the statement prescribed in paragraph 5.

STATEMENT referred to in paragraph 5 of the Government of India Circular No. 11—368-1, dated 16th October 1896.

Statement of new remissions and assignments of Land Revenue made by the Government of during the year 189-9.

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
(a) For the maintenance of public servants.	RS.	RS.	RS.
(b) For other purposes			
Total ..			

Order—No. 649, Revenue, dated 19th November 1896.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

Resolution—No. 67, dated 22nd February 1897.

Communicated to all Collectors.

2. *Detailed statements of alienations (Nos. I and II).*—Two statements of alienations have hitherto been submitted annually to the Government of India—one relating to the alienation of lands in which the proprietary right belongs to the State and the other to the alienation of land revenue. The former was prescribed in Government of India letter, dated 1st August 1876, No. 2-556 (G.O., No. 1137, Revenue, dated 21st August 1876), and comprises cases dealt with under the rules contained in Government of India Resolution No. 1—141, Department of Revenue and Agriculture, dated 6th February 1872 (G.O., No. 681, Public, dated 6th June 1872). The second statement is submitted with reference to G.O., Mis. No. 3906, Revenue, dated 1st September 1892, which declared that the limitations placed on the Local Government in regard to the alienation of State lands should be applied also to the alienation of land revenue.

3. *Abstracts of statements Nos. I and II.*—In accordance with the Government of India letter, No. 1, dated 1st February 1879 (G.O., No. 379, Revenue, dated 14th February 1879), the detailed statement of alienations of land (No. I) is accompanied by an abstract specifying the total area and value of the alienated lands under the following classified heads:—

I. By sale at full market value.

II. By sale on favourable terms to a public body or association, or to an individual, for a public purpose.

III. (a) By gift or grant to a public body or association, or to an individual, for a public purpose.

(b) By gift or grant to private individuals in remuneration for public services to be performed.

(c) By gift or grant to private individuals for their private benefit without reference to future services.

Similarly, under the instructions contained in G.O., Mis. No. 3906, Revenue, dated 1st September 1892, the detailed statement of alienations of land revenue (No. II) is accompanied by an abstract in the following form:—

Class.	Area of land.	Yearly assessment or quit-rent foregone.	Capitalised amount, viz., 29 times the amount shown in column 3
1	2	3	4
	ACS.	RS.	RS.
III.—(a) For the construction of schools, dispensaries or other public works at the cost of recognized local funds ..			
III.—(b) For other public purposes or to a private individual for services to be performed to the community ..			
Total ..			

4. In paragraph 4 of its letter now under consideration, the Government of India desires that the detailed statement of alienations of land (No. I) should in future show the alienations sanctioned by that Government separately from and below those sanctioned by the Local Government and that a column headed "price received" should be opened in the detailed statement as well as in the abstract so as to show the result of sales on favourable terms (class II of the abstract).

5. In paragraph 5 of its letter, the Government of India asks that the amount of all new assignments or remissions of land revenue made by the Local Government be reported to it annually and prescribes the following form for the purpose:—

Nature of grant.	Annual total value of grants in rupees.		
	In perpetuity or during the maintenance of an institution or office.	For life or lives or for a fixed term.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
(a) For the maintenance of public servants			
(b) For other purposes			
Total ..			

As stated in paragraph 2 above, a detailed statement of the alienations of land revenue is already being furnished to the Government of India and the Board considers that the form now prescribed by the Government of India should form an abstract of that statement in supersession of the form of abstract now appended to the annual return as pointed out in sub-paragraph 3 above.

6. The forms of the annual statements and their abstracts, as revised with reference to the foregoing remarks, are printed as Appendix A to these Proceedings. Collectors are requested to adopt the revised forms in submitting their statements in future. The Government of India Resolution of 6th February 1872 is also reprinted as Appendix B to these Proceedings.

7. In paragraph 8 of its present letter, the Government of India states that when land entered in statement No. 1 is granted free of revenue, the fact should be noted in the column of remarks, and the land revenue grant included in the separate statement of alienations of revenue prescribed in paragraph 5 of its letter. The existing practice in regard to the distribution of items between statements Nos. I and II is to show in statement No. I cases where both land and land revenue have been alienated, and in statement No. II, grants of land revenue only. Under the present instructions of the Government of India, it is necessary that each case where land is alienated and where the assessment on the land is also remitted should appear in statement II as well as in statement I. This is indicated in a N.B. to the revised form of statement No. II.

8. The Board takes this opportunity of drawing the attention of Collectors to certain classes of cases which, under existing orders,* should be excluded from the annual statements of alienations and to certain others which are sometimes improperly omitted but which should invariably be included in the annual returns :—

Government of India letter, No. 586, dated 17th December 1879, communicated with G.O., No. 127, Revenue, dated 3rd February 1880.

G.O., Mis. No. 3906, Revenue, dated 1st September 1892, [paragraph 1 (2)].

Board's Proceedings, No. 374, dated 27th June 1893, paragraph 3. Government of India letter, No. 3415/282-4, dated 5th September 1896, received with G.O., Mis. No. 3765, dated 19th September 1896.

Government of India letter, No. 2676/313-2, dated September 1895, printed in Board's Proceedings, No. 413, dated 16th November 1895.

STATEMENTS OF ALIENATIONS OF LAND (No. I).

Cases to be excluded.

- (1) Grants under the Darkhast rules and sales of assessed and unassessed waste lands under the Waste Land Rules.
- (2) Lands made over to Guaranteed Railways and Canal Companies, for which the Government is bound under agreement to provide land.
- (3) Lands acquired for public purposes.
- (4) Grants of land for communal purposes under paragraph 1 of Standing Order No. 32.

- (5) Grants of land for building purposes under Standing Order No. 37.
- (6) Cases in which the property in land is not made over but a mere use of it is conceded to private individuals or to a public body or association.

Cases which should be included.

- (1) Cases of land at the disposal of Government granted in exchange for land acquired under Act I of 1894, such grants being classed as sales for full value.
- (2) Grants of land free of assessment to Local Boards and Municipalities under Standing Order No. 12-A.

STATEMENTS OF ALIENATIONS OF REVENUE (No. II).

Cases to be excluded.

Beriz deductions granted in favour of religious institutions in lieu of land revenue assignments.

Cases to be included.

- (1) Assignments or remissions of land revenue granted by way of compensation under Act I of 1894.
- (2) Revenue remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To all Collectors.

Copy to the Secretary to Government, Revenue Department.
" " Settlement Department.

STATEMENT No. I showing the alienations of land in which the proprietary right belongs to the State for 189 -9 .

APPENDIX A.

District.	Village, estate or township.	Area in acres.	Estimated yearly rent value.	Estimated market value.	Price received.	Party or parties in whose favour alienated.	Class of alienation as defined in paragraph 4 of Government of India Resolution of 1872.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
Cases sanctioned by the Government of India.											
		ACS.	RS.	RS.							
				*	*		*	*	*		
				*	*		*	*	*		
Cases sanctioned by the Government of Madras and Collectors of Districts.											
				*	*		*	*	*		
				*	*		*	*	*		

ABSTRACT of Statement No. I.

Classes.	Year.			
	Area of land alienated.	Estimated yearly rent value.	Estimated market value.	Price received.
I.—By sale at full market value	..	..	..	..
II.—By sale on favourable terms to a public body or association, or to an individual, for a public purpose	..	..	..	..
III.—(a) By gift or grant to a public body or association, or to an individual, for a public purpose	..	..	..	..
Do. to private individuals in remuneration for public services to be performed	..	..	..	..
Do. for their private benefit without reference to future services	..	..	..	..
Do. do.	..	..	..	..
Total	..	..	..	..

STATEMENT No. II showing the alienations of Land Revenue.

District.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.	Capitalized amount, i.e., 25 times the amount shown in column 4.	Party or parties in whose favour alienated.	Class of alienation as given in Government of India Circular No. 11-368-1, dated 16th October 1896.	Grounds of alienation.	Authority sanctioning the alienation.	Number and date of orders.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		ACH.	RS.	RS.			.			

N.B.—Cases in statement I where the assessment on the land is remitted, whether wholly or in part, should be repeated in statement II. In column 7, the class of alienation should be indicated by the symbols A (1), A (2) and B (1), B (2), the sub-numbers representing the sub-classes shown in columns 2 and 3 of the abstract.

ABSTRACT of Statement No. II.

Nature of grant.	Annual total value of grants in rupees.			
	In perpetuity or during the maintenance of an institution or office. (1)	For life or lives or for a fixed term. (2)	Total.	
1	2	3	4	
a. For the maintenance of public servants	RS.	RS.	RS.	RS.
b. For other purposes	..	..	..	..
Total ..				

APPENDIX B.

EXTRACT from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, 6th February 1872, No. 1-141.
Read again—

Financial Department Resolution, No. 557, dated 25th January 1870.
Home Department Circular Resolution, No. 229-39, dated 27th April 1870.
Financial Department Resolution, No. 1452, dated 23rd June 1870.
Home Department Circular, No. 427-36, dated 4th July 1870.

Resolution.—In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several Local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes :

First—Those which are the property of the State ;

Second—Those which, under competent authority, have been constituted the property of a Municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value ;

Second—By sale on favourable terms—

to a public body or association, or to an individual, for a public purpose ;

Third—By gift or grant to—

(a) a public body or association, or to an individual, for a public purpose ;

(b) private individuals in remuneration for public services to be performed ;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and, this having been ascertained, the sanction of the Local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the Proceedings of the Local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted ; and, whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the Proceedings of the Local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government Schools, Hospitals, Dispensaries or other public works, at the cost of recognised local funds ; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are to be performed to the community ; and in all cases of grants to individuals for their private use, irrespective of any services to be performed.

* N.B.—This does not refer to cases in which the Local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

Madras.
Bombay.
Bengal.
N.-W. Provinces.
Punjab.

Oudh.
Burma.
Central Provinces.
Mysore and Coorg.
Hyderabad.

Order.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Local Governments and Administrations noted in the margin.

Ordered, also, that a copy of this Resolution be forwarded to the Financial Department

for information and any further orders that may be considered necessary.

(True Extract.)

(Signed) J. GEOGHEGAN,
Offg. Secy. to the Govt. of India.

ORDER—Mis. No. 1657, Revenue, dated 26th March 1897.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.