

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 25/.

DATED 16 Jan'y 1897.

[Despatch Abstract.]

According with the remark that the presumption
in para 6 of B.P., coming order of Govt on the
certificates of Report & Returns dealt with
by the Settlement Dept, is correct.

BACK PAPERS.							
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.							
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

CURRENT No.



Madras

No. 417 Press

Dated 10th December 1896

Received 7-1-97

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Enclosures

Spare copies

SUBJECT.

Reports and returns to —
communicating orders of
Government on the curtailment
of — dealt with by the Settlement
Department.

Sp-16/i. & ~~No. 114-100-100-100~~

Order No. 25/7/16^a Jan'y 1897

Recorded, with the remark that the presumption in para 6 of the D. P. is correct.

10
16.1.97

The notes in order sheet that
no distraction was drawn between
costs & special rules; the latter
it carefully wanted to

To the Board (Sette) Dec. 21-1977

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Note

No action has been taken with reference to B.P. so far as it concerns the Under Secy's Subjects assigned to him.

Wm.
9.1.97

and none with regard to Subjects which I reference

Asst
9.1.97

No remarks are called for on the portions relating to the Subjects dealt with by the Registrar.

(P.)
11 Jan 97.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

Read—the following G.O., No. 516, Revenue, dated 8th October 1896 :—

Read—again G.O., No. 49, Revenue, dated 22nd January 1894.

ABSTRACT.—Accepting Board's proposals for the curtailment of certain official Administration reports, and directing that the Standing Orders and Codes in force in the several departments be examined with the object of considering what powers thereby reserved to Government can be delegated to Heads of Departments, and what powers thereby reserved to Heads of Departments can be similarly delegated to their subordinates and that proposals for the delegation of such powers be submitted for orders without delay.

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 89, dated 7th May 1896 :—

Read—Proceedings of the Board of Revenue (Land Revenue), No. 459, dated 16th December 1895.

ABSTRACT.—Submitting to Government proposals for the delegation of powers and for curtailment of work generally.

Resolution—No. 89, dated 7th May 1896.

With the Proceedings read above, the Board in the Land Revenue Department has transferred to this department the reports of Collectors in reply to G.O., No. 49, Revenue, dated 22nd January 1894, calling for suggestions regarding curtailment of work generally. The following remarks will accordingly be submitted for the consideration of Government.

2. The subjects dealt with in this department fall under one or other of the following heads :—

- (1) Revenue Settlement.
- (2) Irrigation.
- (3) Land Records.
- (4) Agriculture.
- (5) Veterinary matters.
- (6) Famine.
- (7) Registration of road and rail-borne traffic.
- (8) Loans.
- (9) Miscellaneous.

3. Settlement.—The reports under this head consist of—

- (1) Monthly reports submitted by Officers in charge of Settlement Parties showing the progress of work.
- (2) Quarterly reports submitted to Government.
- (3) Annual report on the administration of the Settlement Department.
- (4) Annual statements showing the financial results of settlement in all the Settled Districts.
- (5) Reports relating to revision of assessment in districts taken up for settlement.
- (6) Reports on the introduction of settlement.

The last two reports from valuable records connected with the assessment of land, and cannot well be curtailed. The first three are periodical reports showing the progress of settlement work. The monthly report is necessary to enable the Settlement Commissioner to exercise an effective check over the progress of work in the several Parties. The quarterly reports are compiled in this office from the monthly reports for submission to Government; but, as the annual report gives all the information contained in the four quarterly reports of each year, the latter may be dispensed with, unless Government wishes to be kept informed of the working of the department at shorter intervals.

As regards the annual financial results statements (*item 4*)—*vide* Board's Proceedings, dated 26th July 1895, No. 230,—the Collectors of Cuddapah and North Arcot consider that they may be safely done away with. The Collectors practically send up only a copy of the Jamabandi statement No. III, columns 3-30 and 43 and 48. The submission of the statement for purposes of the financial results statement may be discontinued in future.

A report on the results of the introduction of the new settlement (*item 6* above) is usually submitted soon after the settlement of a district is completed; and in this report, the extent and assessment according to settlement are compared with the figures of the year of settlement and of the year preceding. For subsequent years, the variations are explained in the annual Jamabandi report. The Board thinks it unnecessary, therefore, to furnish a separate report comparing the results of the current year with those of the settlement conducted several years ago. The Board is unable to trace any Government Order, in which the report has been prescribed, but if Government wishes that such a comparison should continue to be made, the necessary information can be furnished in the annual Jamabandi report.

4. At present, statements showing the charge on excess in inams, discovered by the survey, are submitted by the Deputy Commissioners to the Board for check and communication to Collectors. They may be sent direct to Collectors in future.

5. *Irrigation*—(*a*) *Accounts*.—The Board has now under its consideration the question of simplifying the Irrigation accounts with reference to G.O., No. 1010, dated 12th March 1896, which, if carried out, will effect a considerable reduction of work both in this office and in the villages from which the accounts are submitted direct.

(*b*) *Minor Irrigation Works*.—In G.Os., Mis. No. 4110, dated 18th October 1895, and Mis. No. 4952, dated 7th December 1895, Government approved of the Board's proposal to empower Collectors to sanction estimates for ordinary repairs to Minor Irrigation works, costing not more than Rs. 250 each, without reference to the Chief Engineer for Irrigation or to the Board. Collectors now submit to the Board their monthly progress reports of the expenditure incurred on Minor Irrigation works under their charge. It will be sufficient, the Board considers, if the reports are furnished quarterly in future, except for the last three months of the year—January, February and March—when the report should be submitted monthly to enable the Board to see if the full amount of the allotment is being utilized.

(*c*) *Voluntary Irrigation Cess Fund*.—The annual reports on the operations of this fund now submitted by Collectors may be dispensed with. The statements accompanying the report should furnish all the information required for the Board's report, if care is taken to give full explanation of the variations as compared with the previous year. As regards the report submitted by the Board to Government (*vide* Board's Proceedings, dated 6th August 1895, No. 245), the appendices A, B and C will be omitted in future as the information is embodied in the tables printed in the report itself.

6. *Land Records*.—This item comprises a wide range of subjects, including the Administration and Jamabandi reports, village and taluk accounts, returns of Agricultural statistics, record of cultivation, rainfall, prices, &c., village registers of statistics (or famine analysis registers), &c.

The several suggestions made in connection with the abridgment and simplification of these statistical returns and reports are shown below:—

(1) The Collectors of Kurnool, Chingleput, Madura, Tinnevely, Nilgiris, Malabar and South Canara point out that a large amount of information contained in

the statements appended to the reports is now repeated in the body of the reports, and suggest that the necessary comparison with the previous year's figures should be made and variations explained in the statements themselves, only general comments on the figures being given in the reports. It is quite within the power of Collectors to abridge these reports, as much as possible, by avoiding mere repetition of the figures given in the statements accompanying them, and confining themselves to an intelligent analysis of the figures, with brief explanations of the principal variations. The subject should receive the personal attention of all District Officers.

(2) "*Cultivation*" and "*special products*".—These are required for Chapter IV of Part II of the General Administration report published by Government. *General Administration Report*—*Vide* Board's Proceedings, No. 298, dated 26th September 1895. Collector's Report. The Collectors of Ganjam and Tanjore suggest that the paragraphs may be omitted from the district reports, the former for the reason that the information is furnished in the statistical return II₂ (now G), and the latter, because correct statistics are not available until some time after the report is due, when the statistical returns are ready. Collectors have already been instructed to omit these paragraphs from their Administration reports; in cases where the statistical return G is not ready by the 15th August, they are required merely to send a comparative statement of total cultivation in advance—*vide* Board's Proceedings, dated 9th April 1888, No. 160, and Board's Memorandum, dated 20th August 1894.

(3) *Outturn of crops*.—It is suggested by some Collectors that the paragraph regarding outturn of crops may be omitted from their reports, as a special statement containing information on the point is furnished separately. The omission of the paragraph has been already ordered—*vide* Board's Proceedings, No. 343, dated 14th August 1893.

(4) *Prices*.—Information regarding this subject is given in both the Administration and the Jamabandi reports. The Collector of Ganjam suggests that it may be omitted from one or the other, preferably from the Jamabandi report. The Board observes that the statistics dealt with in the Administration report are for the official year which ends with 31st March, while those in the Jamabandi report relate to the fasli or agricultural year, ending on 30th June. The averages adopted in the Board's Administration report are not, however, taken from Collectors' Administration reports, but are worked out in the Board's office from their monthly returns. Collectors may, therefore, omit figures from their Administration reports, but some remarks about the general course of prices and the causes of fluctuations should continue to be given in the Collectors' reports.

(5) *Wages*.—The Collector of South Arcot suggests that the paragraph about wages may be omitted, as half-yearly statements of wages are submitted. The suggestion is approved, but care should be taken by Collectors to see that explanations of large variations are duly entered in the statements.

(6) *Advances under Loans Acts*.—Several Collectors suggest that the paragraph on this subject may be omitted from their Administration reports, as a separate report is submitted regarding loans. It is observed that this separate report relates to the fasli year, and is not due in the Board's office till 1st September, while the figures adopted in the Administration report, which is due to Board on 15th June, are for the official year. The required information can, however, be obtained from the Accountant-General's statements, and Collectors may, therefore, omit all reference to this subject from their Administration reports.

(7) *Irrigation Cess Fund*.—The Collector of Trichinopoly suggests that the paragraph about Irrigation Cess Fund may be omitted from the General Administration report, as a separate report on the operations of the fund is submitted to the Board. In the Board's Administration report, it is the special report that is made use of, and the Collector's suggestion is, accordingly, approved. It is only in a few districts that this fund exists.

7. A general suggestion is made by some Collectors to amalgamate (1) the Administration report, (2) Statistical returns and (3) Jamabandi report.

The amalgamation of the first and the third is impossible, so long as the reports relate to different periods, one to the official and the other to the fasli year, and the former is required for the Presidency Administration report long before the latter report can be ready. In the order noted on the margin, the Board's proposal to abolish the fasli year and adopt the official year for purposes of the land revenue settlement was rejected by Government.

As regards the statistical returns, a proposal has already been submitted for their simplification and for the exhibition of some portion of the information now furnished in them in the Jamabandi report—*vide* Board's Proceedings, dated 4th February 1896, No. 20.

8. *Jamabandi Report*.—*Vide* Board's Proceedings, dated 21st March 1896, No. 48. Several Collectors suggest that information regarding season, rain/fall and outturn of crops may be omitted from the Jamabandi report, as the same particulars are furnished in the Administration report. A similar suggestion was made with reference to the Board's reports, but Government negatived it—*vide* G.O., No. 467, dated 5th June 1889. The same view may probably be held with reference to the Collector's reports which are sent to the Secretary of State with the Board's Jamabandi report. Moreover, the remarks about variations in holdings, &c., will not be intelligible unless some details are given in the report itself, of the state of the season, &c. It will be inconvenient to have to refer to another report for this information.

9. With reference to the memoranda on the examination of village and taluk accounts required to be submitted by each Jamabandi officer, the Collector of South Canara remarks that they are very voluminous and go into unnecessary detail. He suggests that a complete set of questions to be answered in the case of each village may be printed and circulated, and the Jamabandi officer required to review, as concisely as possible, after the close of the jamabandi, the points to which attention should be given in future. There is no doubt that the examination of the village and taluk accounts and the elaborate reviews which are issued from time to time entail very heavy work on all officers, but this cannot be avoided until work in the taluk offices is systematised, and the village and taluk accounts are brought into a proper state of efficiency. Soon after the date of the Collector's letter, clear instructions were issued in Board's Proceedings, dated 10th March 1894, No. 131, as to how these accounts should be checked and reviewed at the jamabandi; if the instructions are carefully followed and the Tahsildars and Revenue Inspectors exercise efficient supervision over the work of the karnams, the necessity for these voluminous reviews will gradually disappear.

10. *Statistical returns*.—Proposals for the simplification of these returns sent to the Government of India have, as already stated, been submitted in Board's Proceedings, dated 4th February 1896, No. 20. The returns G and H sent to the Local Government may be dispensed with as the statement of crops A, sent to the Government of India gives all the information required, and the half-yearly statement of return G (irrigation) should be abolished and additional columns be opened in A. This has been ordered in Board's Proceedings, dated 18th June 1894, No. 246 (paragraph 7). The Collector of Tanjore proposes to discontinue either statement A, or G, as both the returns give the same information. The submission of return A, by Collectors has already been ordered to be discontinued—*vide* paragraph 17 of Board's Proceedings, dated 17th July 1895, No. 214, and paragraph 21 of Board's Proceedings, dated 25th July 1895, No. 225.

11. *Returns of paper and woollen mills*.—*Vide* Board's Proceedings, dated 1st April 1896, Mis. No. 1700. The Collector of Cuddapah reports that there are no such mills working in his district, and that it would be enough to make a note of the fact in the Administration report. The Collector of Nellore suggests similarly that the information may be allowed to be furnished in the Statistical return A. The information is required by the Government of India for the calendar year, while the

Administration report and the Statistical returns are not due till long after. If it is a *nil* statement, its submission should not entail labour. A single postcard will do for showing *all nil* returns.

A similar remark applies to the Nellore Collector's proposal to discontinue the *statement of cotton and jute mills*.

12. *Statement of cinchona cultivation*.—*Vide* Board's Proceedings, dated 3rd July 1895, No. 191. The Collector of Cuddapah suggests that the return may be discontinued. It is a *nil* statement except in a few districts, and its abolition will not save labour, while its submission would ensure accurate returns being sent to the Government of India.

13. *Statement of unassessed waste lands sold under the rules*.—The Collector of Nellore states that the waste land rules are not in force in his district, and that the statement is therefore always *nil*; that statement D (quinquennial), corresponding to Taluk Manual No. 58, provides columns for the information given in this statement, and that the return need not be sent annually. The Collector is in error in stating that the rules relating to the sale of unassessed waste lands are not applicable to his district. Paragraph 23 of Standing Order No. 32 extends the rule to all districts except Tanjore and Madras. The annual statement is required by Government (*vide* G.O., No. 391, dated 9th November 1881, in Board's Proceedings, dated 23rd November 1881, No. 2923, and Board's Proceedings, dated 4th September 1883, No. 2618), and is intended to show not only cases of sales of unassessed waste lands but also cases of lands in which land assessment was redeemed under Standing Order No. 36.

14. *Board's Administration Report*.—The paragraph regarding health of cattle may be omitted, as it appears in the Administration report of the Department of Land Records and Agriculture (*vide* Board's Proceedings, dated 27th August 1895, No. 272), also the paragraph relating to manufactures, as these are shown in the statement of large industries (Separate Revenue Department). Chapter V, Irrigation Cess Fund, may also be omitted, as a separate report is submitted on the subject.

15. *Monthly Season Report (Board's)*.—The rainfall and water-supply portion may be omitted, as it is dealt with in the weekly season report. Monthly figures of rainfall are moreover published by the Meteorological Reporter in the *Fort St. George Gazette*.

16. *Weekly Season Report (Board's)*.—The Collector of Trichinopoly suggests that, as the abstracts are published in the *Fort St. George Gazette*, they need not be issued in the form of proceedings, as that involves unnecessary registering work. These proceedings are intended to be filed in the Collector's office for ready reference. They may be treated as periodicals and need not be registered.

17. *Administration Report of the Department of Land Records and Agriculture (Board's)*.—As pointed out in Board's Proceedings, dated 27th August 1895, No. 272, and concurred in by Government in its order thereon, Nos. 662 and 662-A, dated 4th October 1895, this report is capable of considerable abridgment by the omission from it of information on matters which are fully dealt with in other reports; but the form of the report having been prescribed by the Government of India, no alteration can be made till the receipt of orders from that Government—*vide* paragraph 2 of the Government Order.

18. *Economic Condition Reports*.—The discontinuance of these reports was recommended in Board's Proceedings, dated 27th August 1895, No. 272, and again in Board's Proceedings, dated 4th February 1896, No. 22, formulating the recommendations of the recent conference held at Madras when Sir E. Buck visited this Presidency. Pending final orders on the subject, Collectors of districts were requested in Board's Proceedings, dated 4th November 1895, No. 351, to discontinue the submission of their reports in future.

19. *Loans*.—(1) The Board now submits an elaborate report on this subject, (*vide* Board's Proceedings, dated 26th November 1895, No. 382), which is disposed of by Government in one or two paragraphs inserted in its review of the Jamabandi

report. The Board would suggest that a separate report in detail might be dispensed with, and the statements alone submitted to Government, a brief reference to the results of the year's work being given in the Board's Jamabandi report.

(2) *Monthly Statements showing the disposal of applications and advances and recoveries under the Loans Acts.*—The Collectors of Tanjore and Trichinopoly propose that the statements may be converted into quarterly, monthly returns from Tahsildars being reviewed in the Collector's office. There is no objection to the proposal so far as the return of disposal of loan applications is concerned, as the transactions under the Acts are not so large as they were a few years ago. But the return of advances and recoveries should continue to be sent monthly, as in several districts there is considerable delay in enforcing recoveries.

(3) *The Statement of Irrecoverable arrears under the Loans Acts.*—This return, which is now received quarterly, may be dispensed with as each case is separately submitted as it arises for sanction for writing off the accounts, and the subject is fully referred to in the annual report.

20. *Miscellaneous—Budget.*—The forms recently prescribed by the Government of India are sufficiently brief; but the details of 1 (b), "contingent charges" recently required by the Government in G.O., No. 602, Financial, dated 20th August 1895, disposed of in Board's Proceedings, dated 26th September 1895, No. 293, might well be dispensed with, as they entail considerable labour.

21. *Reports regarding the number of Revenue Inspectors trained.*—This report cannot be discontinued, as suggested by the Collector of Tinnevely, as a paragraph is devoted to the subject in the Agricultural Administration report.

22. The Board in this department concurs in the proposals contained in Board's Proceedings, dated 16th December 1895, No. 459 (Land Revenue), regarding—

- (1) Applications for exemption from Examination Rules.
- (2) List of individuals thrown out of employ.

23. *Delegation of Powers.*—The proposals made by Collectors for delegation of powers are shown in the accompanying statements A and B, prepared in the form adopted by the Land Revenue Department of the Board. The former contains the proposals which the Board approves, and the latter those which it does not approve.

(True Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department,
with a copy of Board's Proceedings, No. 2618, dated 4th September 1883,
No. 160, dated 9th April 1888, No. 343, dated 14th August 1893,
Board's Memorandum, dated 20th August 1894 and
Board's Proceedings, No. 214, dated 17th July 1895,
and No. 225, dated 25th July 1895.

APPENDIX.

A.—Statement showing such of the Collectors' suggestions as have met with the Board's approval.

Reference.	Power.	In whom vested at present.	Proposed to be delegated to.	Proposed by.	Remarks.
<i>Powers proposed to be delegated from the Board to the Collectors.</i>					
Standing Order No. 2, paragraph 8.	Power to order the necessary corrections in the diglott registers and accounts in the case of survey fields or their sub-divisions, the areas of which, as recorded in the settlement registers, are found to be palpably wrong, or where excess over the recorded extent of a field is ascertained to be due to an erroneous deficiency in an adjoining field.	Board of Revenue.	Collectors ..	Collector of Ganjam ..	The Board recommends that the Collector's proposal may be approved. The settlement registers are prepared in the first instance by the Deputy Commissioners who are Special Assistants to the Collectors of the districts concerned. There can be no objection in principle to allow the Collectors the power to correct obvious errors in such registers without reference to the Board. One copy of the errata list issued by the Collector will be sent to the Board for the correction of its copy of the register. Correspondence with Survey Superintendent regarding corrections to be made in the survey maps is now conducted by Collectors through the Board. This is not necessary. The Collectors may correspond direct with the Superintendent.
Standing Order No. 9, paragraphs 1, 3 and 9.	Power to assign Government tanks in ruined condition for private repairs at special rates or on cowle principles. Power of adjusting costs of works (Minor Irrigation) completed, but not paid for in one year from the allotment for the succeeding year.	Do.	Do.	Collectors of Kurnool, Gaddapah and South Arcot. Collector of Coimbatore..	Do.
....	Power of granting extension of time for completion of works for which State loans have been granted.	Collectors ..	Divisional Officers.	Collector of Anantapur ..	Recommended.
....	Power to write off irrecoverable arrears of loans	Government ..	Board ..		Recommended.

B.—Statement showing such of the Collectors' suggestions as are not approved by the Board.

Reference.	Power.	In whom vested at present.	Proposed to be delegated to.	Proposed by.	Remarks.
<i>Powers proposed to be delegated from the Board to the Collectors.</i>					
Standing Order No. 1, paragraph 5.	Power to sanction the carrying out of corrections in the rates of assessments.	Collectors with the Board's sanction.	Collectors without the Board's sanction.	Collector of Ganjam.	
Standing Order No. 112.	Power to issue order to recover State loans in easy instalments in cases in which works may have failed from causes beyond the control of the borrower of State loans under the Special Well Rules of the Land Improvement Loans Act.	Board of Revenue.	Collectors ..	Collectors of Bellary, Cuddapah and South Arcot.	
...	Power of converting State loans from the Ordinary Rules to the Special Well Rules of the Land Improvement Loans Act.	Do.	Do. ..	Collector of Chingleput.	
<i>Powers proposed to be delegated from the Collectors to the Divisional Officers.</i>					
Standing Order No. 7, paragraph 7.	Power to sanction applications for the erection of mechanical contrivances, for example, piccottahs, &c., on the banks of bunds of irrigation works.	Collectors ..	Divisional Officer or Executive Engineer, who ever is in charge of the work.	Collectors of Kurnool and Tinnevely.	
Standing Order No. 187, paragraph 7.	Power to effect petty transfers of sums from one sanctioned work to another.	Do.	Divisional Officers.	Collectors of Cuddapah and Tinnevely.	
....	Power to sanction conversion of land from dry to wet and vice versa.	Do.	Divisional Officers subject to revision by Collectors.	Collector of Madura.	

Order—No. 516, Revenue, dated 8th October 1896.

Miscellaneous.

With the Proceedings read above, the Board submits for the consideration of Government a number of proposals on the subject of the curtailment of reports and returns and of the delegation of powers to subordinate officers. Orders will now be passed upon the Board's recommendations paragraph by paragraph.

2. *Paragraphs 3 and 4—Settlement.*—The Government approves the proposal to discontinue the submission of—

(1) the quarterly reports on the work done and the expenditure incurred by the Settlement Department; and

(2) the annual statements showing the financial results of settlement in all the settled districts.

It is observed that the most valuable portion of the later return, namely, the comparison between commutation and market prices, is given in the jamabandi statement No. 5.

It is within the discretion of the Board to instruct Deputy Commissioners to submit the statements showing the charge on excess in inams direct to Collectors.

3. *Paragraph 5—Irrigation.*—The Government notes that the Board has still under consideration the question of simplifying the irrigation accounts. Quarterly progress reports of the expenditure incurred on minor irrigation works may be submitted by Collectors to the Board in lieu of the present monthly returns except for the months of January, February and March and the annual reports on the operation of the Voluntary Irrigation Cess Fund which are now submitted by Collectors to the Board may be dispensed with, as recommended. But, as the Board remarks, care should be taken that the statements now accompanying the latter reports contain full explanations of the variations. As regards the Board's own report on the same subject, the Government accepts the proposal to omit Appendices A, B and C subject to the condition that the details of expenditure for each district, which are now embodied in Appendix B, are in future shown in the body of the report.

4. *Paragraph 6—Land Records.*—The Government approves the exclusion from Collectors' Administration reports of information contained in the statements appended thereto, and the omission of the portions relating to cultivation, special products, outturn of crops, prices, wages, advances under the Loans Acts and the Irrigation Cess Fund.

With regard to the item, "Advances under the Loans Acts," the Government observes that the particulars now supplied by the Board under this heading relate to the transactions of the official year, while separate information regarding the transactions for the fasli year is supplied for the purpose of incorporation in Chapter II of the Presidency Administration report. This information is in the opinion of Government sufficient and the Board may omit from its own report particulars regarding the transactions during the official year.

5. *Paragraphs 7 and 8—Jamabandi Report.*—The Government agrees with the Board in considering that the amalgamation of the Jamabandi and Administration reports is impracticable and that it is not desirable to omit from the former report information regarding the season, rainfall and the outturn of crops.

6. *Paragraph 9—Village Accounts.*—It is of great importance that the village and taluk accounts should be accurately prepared and, as the Board points out, detailed reviews tend to secure this object and therefore cannot be dispensed with for the present.

7. *Paragraph 10—Statistical Returns.*—Statistical return G may be dispensed with as recommended, and so much of Return H as corresponds to the half-yearly return of wages is unnecessary, but the columns showing the rates of hire or live and dead stock are occasionally required for statistical purposes and information on this point should continue to be submitted.

8. *Paragraphs 11 and 12—Mills and Cinchona.*—The Government agrees with the Board in considering that no alteration is required in regard to the returns relating to paper and woollen mills, cotton and jute mills and cinchona cultivation.

9. *Paragraph 13—Sale of Waste Lands.*—The question whether it is necessary to retain the return of sales of unassessed waste lands will be separately considered in connection with a communication recently received from the Government of India regarding the advisability of disallowing redemption of revenue.

10. *Paragraph 14—Board's Administration Report.*—The omission from the Board's Administration report of the paragraph regarding the health of cattle and that relating to manufactures is approved and the Accountant-General will be requested to report whether there is any objection to dispensing with chapter V (Irrigation Cess Fund). The information contained in that chapter is not utilized in the Public Department and it is believed that the Accountant-General gathers from other sources the details regarding the Irrigation Cess Fund which he furnishes for incorporation in chapter V of the Presidency Administration report.

11. *Paragraphs 15 and 16—Season Reports.*—The Government considers that it is desirable for the sake of convenience to retain the rainfall and water-supply portions of the Board's monthly season report.

12. *Paragraphs 17 and 18—Agriculture and Economic Condition.*—The Board's attention will be invited to paragraph 14 (iii) of G.O., No. 487, dated 24th September 1896, which calls for the Board's views in regard to the form of the administration report of the Agricultural Department, and to paragraph 16 of the same order which sanctions the discontinuance of the annual returns regarding the economic condition of districts.

13. *Paragraph 19—Loans.*—The separate detailed report at present submitted by the Board on the subject of loans may be dispensed with, the statement accompanying it being sufficient together with a few remarks in the Board's jamabandi report. The monthly statements in regard to the disposal of applications under the Loans Acts may be converted into quarterly returns, as recommended, and the same change may be made in the case of the similar returns of advances and recoveries as soon as the Board considers that the close supervision at present exercised can safely be dispensed with. The quarterly returns of irrecoverable arrears under these Acts may at once be discontinued.

14. *Paragraph 20—Budget.*—The instructions contained in G.O., No. 602, Financial, dated 20th August 1895, were issued for the purpose of rendering a salutary check on contingent expenditure possible and the Government cannot modify the orders now in force.

15. *Paragraph 21—Training of Revenue Inspectors.*—The submission of reports regarding the number of revenue inspectors annually trained cannot be discontinued.

16. *Paragraph 22.*—The proposals referred to in this paragraph have been separately disposed of in G.O., No. 287, Educational, dated 8th May 1896, and G.O., No. 959, Public, dated 4th September 1896.

17. *Appendix A.*—The Government considers it inadvisable to authorize Collectors to make corrections in the diplot registers and accounts. It is important that these registers should be correctly kept and greater care is taken to secure accuracy in cases where it is necessary to submit a formal application to the Board. There is no objection, however, to the delegation to Collectors of power to assign Government tanks in ruined condition for private repairs at special rates and this proposal meets with the approval of Government, as also that to confer on Collectors the power of adjusting costs of minor irrigation works completed but not paid for in one year from the allotment for the succeeding year, provided that the actual cost of each work concerned does not exceed the sanctioned estimate by an amount which the Collector is not competent to sanction.

With regard to the proposed delegation to Divisional officers of the power of granting extensions of time for the completion of works for which State loans have been granted, it is observed that this delegation will be unnecessary in the event of

sanction being received to the revised rules contained in G.O., No. 301, Revenue, dated 28th May 1895, which are still under the consideration of the Government of India.

The delegation of the power to write off irrecoverable arrears of loans apparently requires the sanction of the Government of India, as article 134 of the Civil Account Code does not authorize local Governments to delegate such power. The Government does not, however, consider it advisable to apply for the requisite sanction.

18. *Appendix B.*—The Government agrees with the Board in considering that the proposals mentioned in this appendix should not be accepted.

(True Extract.)

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

To the Board of Revenue (Land Revenue).
" " (Revenue Settlement, Land Records
and Agriculture).

" Accountant-General.
" Financial Department.
" Public Department.

READ—also the following G.O., Mis. No. 4881, Revenue, dated 1st December 1896:—

Read—again G.O., No. 516, Revenue, dated 8th October 1896.

Read—also the following letter from the Accountant-General, dated 16th November 1896, No. 3526:—

With reference to paragraph 10 of G.O., No. 516, Revenue, dated the 8th October 1896, I have the honour to inform you that the information regarding the financial transactions of Irrigation Cess Fund embodied in my Administration Report on the Revenue and Finance of this Presidency is not obtained from chapter V of the Board's Administration Report of Irrigation Cess Fund. Unless Government obtains any further information from the Board's report, I see no objection to its being dispensed with.

Order—Mis. No. 4881, Revenue, dated 1st December 1896.

The proposal to omit chapter V, Irrigation Cess Fund, from the Board's Administration Report is approved.

(True Extract.)

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

To the Board of Revenue (Revenue Settlement, Land Records
and Agriculture).

" Public Department.

RESOLUTION—dated 10th December 1896, No. 417.

Communicated to all Collectors and Officers in charge of Settlement Parties for information and guidance.

2. The remarks of the Board in paragraph 6 (1) of its Proceedings, dated 7th May 1896, No. 89, disposed of in the first of the Government Orders read above, apply to all periodical reports.

3. The submission of the following returns should be discontinued:—
(a) *By Collectors.*—(1) Annual statements showing the financial results of settlement in all settled districts.

(2) Quarterly returns of irrecoverable arrears under the Loans Acts. Each case in which the loan is found to be irrecoverable should in future be reported to the Board as it arises.

(b) *By Officers in charge of Settlement Parties.*—Quarterly statements showing the progress of settlement operations, i.e., appendices A and B sent with the monthly reports for June, September, December and March.

4. In the preparation and submission of the undermentioned returns, the alterations noted against them should be carried out:—

(a) *By Collectors.*—(1) *Monthly returns showing progress made in the expenditure on Minor Irrigation works.*—These statements need, in future, be submitted *monthly* only for the last three months of the official year, i.e., January, February and March. During the earlier months, a report for each *quarter* is sufficient and it should be submitted by the 10th of the month following the quarter.

(2) *Annual report on the operations of the Voluntary Irrigation Cess Fund.*—This report should be discontinued, but the statements hitherto sent with the report should continue to be submitted, full explanations of all variations in figures as compared with those of the preceding year being given in the statements.

(3) *Revenue Administration Report.*—Information regarding (1) cultivation and special products, (2) outturn of crops, (3) wages, (4) advances under the Loans Acts, (5) health of cattle, (6) manufactures, and (7) Irrigation Cess Fund should, in future, be omitted from the Collectors' reports, but care should be taken that the separate statements prescribed for items (1), (2) and (3) are submitted punctually and that they contain full explanations of all variations in figures. In regard to prices, figures may be omitted, but remarks about the general course of prices and the causes of fluctuations in them should continue to be given.

(4) *Statistical Return II.*—Columns 2 and 3 (rates of wages for skilled and unskilled labour) should be omitted.

(5) *Annual report on loans under the Land Improvement and Agriculturists' Loans Acts.*—The separate detailed report at present submitted by Collectors on the subject of loans has been dispensed with. The statements that now accompany it should in future be submitted with the jamabandi report, the transactions of the year being briefly described in a paragraph of that report. Care should be taken that the statements contain full explanation of the variations, if any, between the Treasury and Collectors' figures, and between the balance at the beginning of the year to which they relate and that outstanding at the close of the preceding year.

(6) *Monthly statements showing the disposal of applications under the Loans Acts.*—These should in future be submitted quarterly by the 10th of the month following each quarter.

(7) *Annual report on the economic condition of districts.*—This report is in future required only once in ten years. Separate instructions will be issued in regard to it.

(b) *By Officers in charge of Settlement Parties.*—*Statements showing the charge on excess in inams, discovered by survey.*—These should be sent direct to the Collectors concerned instead of through the Board as hitherto.

5. The statement G ordered to be discontinued in paragraph 7 of the Government Order is the return submitted by the Board to Government in addition to return A-3. Collectors, however, now submit only statement G under the orders issued in paragraph 17 of B. P., dated 17th July 1895, No. 214, and paragraph 21 of B. P., dated 25th July 1895, No. 225, and no change has been ordered in regard to its submission by Collectors.

6. The following powers hitherto exercised by the Board will be delegated to Collectors:—

(i) To assign Government tanks in ruined condition for private repairs at special rates.

(ii) To adjust cost of Minor Irrigation Works completed, but not paid for, in one year from the allotment for the succeeding year, provided that the actual cost of each work concerned does not exceed the sanctioned estimate by an amount which the Collector is not competent to sanction.

In regard to item (i) above, the Board observes that under Standing Order, No. 9, ruined tanks may be made over to private individuals for repairs either at special rates of assessment, or on the cowle principle, the terms of cowle being fixed in each case by the Board. In appendix A to its Proceedings, dated 7th May 1896, No. 89, the Board recommended that Collectors may be empowered to grant these tanks on either condition, but the Government Order mentions only assignments at special rates. It is presumed that the order applies also to grants on the cowle principle. The Board requests the specific orders of Government before altering the Standing Order to that effect.

(True Copies and Extract.)

P. P. S. S. S. S.
Secretary.

To all Collectors.
" the Officers in charge of Settlement Parties.
" the Secretary to Government, Revenue Department.
" the Board of Revenue (Land Revenue).
" the Deputy Director of Land Records and Agriculture.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed January th, 1897.

Proceedings, 10th Dec. 1896, No. 417.

Reports and returns, &c.—Communicating
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