(1)

Revenue Department

Minutes of Consultations

23rd Dec 1857

Back Numbers 48-49

Order No: 1334 Dt 22nd Dec 1857

Madras 23

பாதுகாப்பு பிரிவு–1

செப்பனிடுபவர் பெயர் வே. ராஜா.

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 17-1-07

சரிபார்க்கும் முதல் மு.நி.பா.எ. கையொப்பம்

சரிபார்க்கும் 2–ம் மு.நி.பா.எ.. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 23d December 1857.

No. 48. Read the following Extract from the Proceedings of the Board of Revenue; dated 12th November 1857, No. 3934.

Read letter from the Collector of North Arcot dated 28th October 1857,* submitting copy of a letter from Mr. Banbury, forwarding his Report upon the revision of assessment in the Southern talooks of the District.

* *In Consultation 12th November 1857.*

(Here enter No. 266.)

The Government having in para. 5 of the Extract Minutes Consultation of 22d August 1857, No. 846, R. D., sanctioned the abandonment of the attempt to revise the assessment of these talooks on the basis of Mr. Nisbet's rates determined 32 years ago, and the records of which are very imperfect, and the Board having dispensed with the proposed Punchayets in their Proceedings of 26th June 1857, copy of which was sent to Government. Mr. Banbury proceeded with the revision on the basis of the "Mamool" or ordinary rates which have been for so many years in existence, and has thus been able to bring his labours to a more speedy, and still to the Board a satisfactory, termination.

2. The greater portion of the five talooks† adverted to, were formerly part of the *Southern* Division of Arcot, and were assessed by Mr. Garrow in 1802,‡ but without so complete a survey as was made in the rest of the talooks of his District. The principles therefore on which their assessment is based, differs somewhat from that determined on by Mr. Græme in settling the talooks that now constitute the Northern talooks of the North Arcot District, the revision of which has lately been completed by Mr. Banbury, and reported to Government by the Board in their Proceedings of 12th October 1857. The chief feature of difference in the assessment of the Northern and Southern talooks, is in regard to the irrigated land, which in the Southern talooks bears a *consolidated* rate, instead of a 'single crop' rate joined to liability to extra cess of a 2d crop is raised.§

† *Arcot. Poloor. Vellore. Wandiwash. Trivatoor.*

‡ *Selections from Govt. Records No. XII. para. 21 of Mr. Bourdillon's letter.*

§ *Printed Selections No. XII. Mr. Bourdillon's letter para. 25.*

3. The object in Mr. Banbury's revision was not so much to introduce an exact revision of the land measurement and field assessment, as to prepare a plan by which general relief on a proportionately equal scale in all localities, should be afforded, in accordance with the scheme sketched out by the late Collector Mr. Bourdillon in his report dated October 23d 1854.‖ It is not therefore necessary for the Board to go into any great scrutiny or criticism of the minor details, as long as the general principles seem correct; or to use the words of Government "as a reduction of over-assessment in a satisfactory manner, is "the sole object of the present enquiry, such exactness only as may "be necessary to secure that object, should be aimed at."

‖ *Printed Selections from Records No. XII. Ext. Mins. Cons. 3d June 1857, No. 545, Rev. Dept. para. 10.*

4. The chief points to be attended to were the larger proportionate reduction to be made on the higher assessed lands, the extra reduction in particular talooks, the grouping of the present multifarious rates into a few classes, and so to arrange that the remission should be about 30 per cent. on the whole and in no case less than 10.¶ It was also thought desirable, if it could be done, to equalize the *mean rates* of each talook. This last measure, one of no immediate importance, it was not possible to carry out except with much loss of time, and expense, as explained in Mr. Banbury's Report on the Northern talooks, and Board's Proceedings 12th October 1857, para. 14; but on the other points, Mr. Banbury seems to have carried out the wishes of Government in a satisfactory manner.

¶ *Selections from Records No. XII. para. 42 of Mr. Bourdillon's letter. In para. 58 he supposes 25 per cent. on Poonjah.*

5. Mr. Banbury's general plan seems to have been first to ascertain the amount of each and every old rate, and then, after reducing them, (the higher ones in greater proportion,) to group several together into one. The scale being thus determined, the rates of the two more needy talooks* were reduced one step in the scale, taking care that there should be no reduction of assessment less than 10 per cent.

* *Poloor and Wandewash Printed Selections No. XII. Mr. Bourdillon's letter para.* 42.

Statement 17 in Mr. Banbury's letter.

Talooks.	Old rate per Cawny.			Proposed rate.			Per cent. reduction.
	Rs.	A.	P.	Rs.	A.	P.	
Arcot..... ..	11	0	3	7	12	0	29·65
Vellore.....	13	0	0	8	11	8	32·86
Trivatoor.....	11	14	6	8	5	10	29·73
Polloor.....	8	15	8	6	7	4	28·03
Wandewash....	11	15	2	7	15	0	33·58

These rates don't quite agree with En. 3 in Mr. Bourdillon's letter (Selection No. XII.) but the difference is too trifling to mention.

†Printed Selections No. XII para. 6 of Mr. Bourdillon's letter.

‡ Statement 17.

6. The difference between the average rates per Cawnie of Nunjah land, comparing the present with the proposed, is shewn in the margin. The comparisons are made with Fusly 1262 (beginning July 1852) which is considered a good year,† for the purpose. The extent of cultivated area Nunjah in the 5 talooks was 48,776 Cawnies, and the assessment 5,53,406 Rupees, which it is proposed to reduce to 3,83,296 Rupees, or 30·74 per cent., giving an average rate per Cawnie, of Rs. 7-13-9, or close on 6 Rupees an acre. The Board however observe that the average of the *waste* Nunjah‡ as proposed is higher than the *cultivated*, being Rs. 8-7-11 each talook shewing an increase. The cause of this should have been explained, for though *before* a revision, it is natural to expect this result, it is not so *after*. It probably arises from the necessity (where an exact survey assessment is not to be had) of making the reductions in percentages on existing rates.

7. The total reduction is above 30 per cent., which is not in excess, for in Mr. Bourdillon's opinion a larger amount of reduction is required in these Southern than in the Northern talooks.

Printed Selections No. XII. para. 37 of Mr. Bourdillon's letter.

8. The *classes* of land in these talooks were originally arranged village by village, so that when a whole talook is examined, the difference between two rates is sometimes only 1 pie per Cawny.§ Mr. Banbury has brought (1) Nunjah under tanks and channels, (2) Nunjah under wells, and (3) garden under wells, all under the one head of Nunjah, and reduced the rates to 30 as follows.

§ *In one talook alone (Vellore), there are* 177 *rates for Poonjah, the highest* 10-1-10, *the lowest* 0-3-6.

Class.	Rate per Cawny.		Class.	Rate per Cawny.	
	Rs.	A.		Rs.	A.
1	15	0	16	5	8
2	14	0	17	5	4
3	13	0	18	5	0
4	12	0	19	4	12
5	11	0	20	4	8
6	10	0	21	4	4
7	9	8	22	4	0
8	9	0	23	3	12
9	8	8	24	3	8
10	8	0	25	3	4
11	7	8	26	3	0
12	7	0	27	2	12
13	6	8	28	2	8
14	6	0	29	2	4
15	5	12	30	2	0

9. In para. 36 of Mr. Bourdillon's letter of 23d October 1854, he recommends 10 Rupees as the highest rate per Cawnie for single crop Nunjah, and 16¼ Rupees for two crops; but the Board in their Proceedings‖ of 11th January 1855 declined to fix any maximum and Mr. Banbury has therefore used his discretion.

‖ *Selections XII. of* 1855.

10. In the talooks of Poloor and Wandiwash the highest rate is 14 Rupees, or No. 2 in the above scale, and so on one step lower throughout. Mr. Banbury* explains it by stating that "Vellore, "Arcot and Trivatoor have one similar set of rates, and Poloor and Wandiwash another;" but the Board observe that in practice the same rates apply to all 5 talooks, only bearing in mind that Poloor and Wandiwash have no Class I., and in the Statements accompanying Mr. Banbury's Report, it will be seen that the *first* on the list of Nunjah in Poloor and Wandiwash,† is entered as Class 2 at 14 Rupees a Cawnie, and so on, so that Class 20 is Rs. 4-8-0 per Cawnie in Poloor and Wandiwash, just as in Arcot, Trivatoor and Vellore.‡

* *Para.* 3.

† *Statements* 8 *and* 10.

‡ *Statements* 2 4 6.

Talooks.	Old rate per Cawny.			Proposed rate.			Per cent. reduction
	Rs.	A	P	Rs.	A	P	
Arcot.....	2	7	4	2	0	11	16·42
Vellore.....	3	0	6	2	4	11	23·84
Trivatoor.....	2	12	5	2	4	10	17·13
Poloor.....	2	10	6	1	8	10	41·63
Wandiwash.....	3	2	5	1	12	8	43·13

11. The reductions on the Poonjah assessment have been made on the same principle. The difference between the average Poonjah rate at present, compared with that proposed is shewn in the margin; the comparison being on the *cultivated* land in Fusly 1262 (beginning July 1852) as in the case of Nunjah. The extent of Circar Poonjah cultivated in that year in these 5 talooks was 75,163 Cawnies, and the assessment 2,13,176 Rupees; which it is proposed to reduce to 1,52,915 Rupees, or 28·26 per cent.; giving an average rate per cawnie of 2-0-6,§ or 1½ Rs. per acre. Poloor and Wandiwash, as the talooks most requiring relief, have received the larger share of reduction, and Mr. Banbury explains, that though the reduction in the Arcot and Trivatoor talooks is not up to the average expectation of 30 per cent., it is owing to the extent of very highly assessed lands in those talooks being comparatively small.

§ *Statement* 13.

12. Under the head of Poonjah Mr. Banbury has brought garden land under wells, (a small extent) and about 13 Cawnies of 'Manavany Nunjah' in Trivatoor. The whole included in 37 classes as follows:

Class.	Rate per Cawny.		Class.	Rate per Cawny.	
	Rs.	A.		Rs.	A.
1	6	...	20	1	8
2	5	...	21	1	6
3	...	...	22	1	4
4	4	...	23	1	2
5	3	12	24	1	0
6	3	8	25	...	15
7	3	4	26	...	14
8	3	0	27	...	13
9	2	14	28	...	12
10	2	12	29	...	11
11	2	10	30	...	10
12	2	8	31	...	...
13	2	6	32	...	8
14	2	4	33	...	7
15	2	2	34	...	6
16	2	0	35	...	...
17	1	14	36	...	4
18	1	12	37	...	3
19	1	10			

13. The Board conclude Mr. Banbury intended to make class 3 equal to 4½ Rs. per Cawny, class 31=9 As., and class 35=5 As., but they find no land under those classes. They cannot but think the number of classes might have been reduced, and that the anna step in the last 13 is too small; but as the accounts have been probably made out already, it is hardly worth

while to alter them. The *highest* class assigned to ordinary Poonjah land is No. IV., or 4 Rupees a Cawny* in Vellore. No. V. or 3⅝ Rupees in Arcot and Trivatoor, and No. VI. or 3½ Rupees in Wandiwash, and No. VII. or 3¼ in Poloor. In the 'garden land watered by wells,' is found the highest rate or No. I, being 6 Rs. a Cawny,† also No. II. or 5 Rupees. The 'Manavary Nunjah' of Trivatoor, is classed as No. IV. Poonjah, at 4 Rs. per Cawny, or on a par with the highest rate put on *ordinary* Poonjah.

* *In accordance with para.* 10 *of E. M. Cons. 23d April* 1855, *No.* 460, *R. D. and para.* 57 *of Mr. Bourdillon's letter of* 23d *October* 1854.

† *This is in accordance with para.* 10 *of Ex. Min. Cons.* 23d *April* 1855.

14. The higher assessed lands in Arcot, Trivatoor and Vellore (exceeding 7 Rupees by the old rate,) have been placed in Class V. or a 3⅝ Rupees rate; whilst similar lands in Poloor and Wandiwash have been placed in Class VI., or one step lower; but as explained in para. 10 of these Proceedings when treating in Nunjah, there can hardly be said to be two sets of rates, as Mr. Banbury considers.‡ The case is simply that the higher rates do not enter into the accounts of some talooks. That which is Poonjah Class VI. is 3¼ Rupees a cawnie in all 5 talooks. The subject has been adverted to by the Board in their Proceedings on the Northern talooks.§

‡ *Para.* 4 *of Mr. Banbury's letter.*

§ 12*th October* 1857, *para.* 16.

15. The total financial result of the reduction of assessment in North Arcot, including both Northern and Southern talooks, is shewn in paras. 6, 7 and 8 of Mr. Banbury's Report. The sacrifice of present revenue expected, and considered necessary by Government,‖ was about 4,36,000 Rupees, viz. 3,26,000 on Nunjah, and 1,10,000 on Poonjah; but first as regards Nunjah, Mr. Banbury shews that by his arrangements, the sacrifice would be 3,44,794 Rupees, or 18,794 Rupees in excess. Mr. Banbury gives satisfactory reasons for this increase, which is chiefly owing to there being a larger amount of cultivation in Fusly 1262, (which he has for good reasons selected) than in the 10 years' average adopted by Mr. Bourdillon.¶

‖ *Extract Minutes Consultation* 23*rd April* 1855, *para.* 6.

¶ *Printed Selections No. XII. para.* 50 *of Mr. Bourdillon's letter: also para.* 6 *for the prominence given to Fusly* 1262.

16. Any excess in the actual *amount* of reduction, owing to an increased extent of cultivation on which to apply it, is of course no cause for dissatisfaction. As it is, the per centage of reduction of Nunjah assessment is within the 30 per cent. limit, being 28·63 per cent. Mr. Banbury concludes he may consider the increased amount due to the above cause, as sanctioned, as also the sum proposed by Mr. Bourdillon** (2,495 Rupees) to be remitted on certain garden lands, as also 62 Rupees on account of Hal Baghayet lands,†† and 1,797 on account of the Satwaid talook,‡‡ these last 3 items not being included in the 3,26,000 Rupees estimate. Supposing these to be sanctioned, Mr. Banbury shews that his reduction comes short in amount of the estimate as regards the Nunjah lands, by 6,065 Rupees.§§

	Cs.
Extent cultivated in 1262.....	117862
	Rupees
Assessment on do.	12,04,109
Proposed Assessment.....	8,59,315
Difference....	3,44,794

** Printed Selections No. XII. para. 59 of Mr. Bourdillon's letter.
†† Para. 60 of above letter.
‡‡ Para. 48 of above letter.
§§ Amount proposed to be deducted from the cultivated Nunjah, including the garden and other lands now brought under that head=3,44,794 Rs. Amount which may be considered to have been sanctioned Rs. 3,50,859.

17. With regard to Poonjah, Mr. Banbury observes (Para. 7) that the estimate of 1,10,000 Rupees ought to have been 329 (more correctly 328¼) Rupees more, as it was intended to be

1334/4

25 per cent. on a Beriz of 4,41,318 Rupees.* and he also considers as having been sanctioned in addition, 25 per cent. on the amount that the cultivation of 1262 (the year he has taken for a standard) exceeded Mr. Bourdillon's 10 years' average, as also the remission he proposed in Paras. 62 and 48 of his letter, on garden and Manavary lands. The result is that in the case of Poonjah, the estimate is *exceeded* by 5,484 Rupees.† This small excess seems to be owing chiefly to the opinion expressed by Government in Paras. 4 and 5 of Extract Minutes Consultation 20th February 1857, that the mean rate in some of the Northern talooks as at first proposed, was still too high.

* *Printed Selections No. XII. statement No. 5 in Mr. Bourdillon's letter.*

† *Amount proposed to be remitted on Poonjah including some garden and Manavary.....Rs.* 1,28,868.
Amount which may be considered sanctioned.....Rs. 1,23,384.

	Rs.
Extent cultivated in 1262...	1,91,018
Assessment on do...	...4,84,236
Proposed assessment...	3,55,367
Difference...	...1,28,869

18. The per centage of reduction on what is proposed to be classed as Poonjah, (that is on the land cultivated in Fusly 1262), is 26·61 per cent. whereas 25 per cent. was what was originally intended.‡ The Board however believe that the end proposed has been attained as near as was practicable.

‡ *Printed Selections No. XII. Para.* 58 *of Mr. Bourdillon's letter.*

19. The total results for both Nunjah and Poonjah, for the whole District, are as follows (para. 8 of Mr. Bourdillon's Report.)

	Considered sanctioned.	Proposed reduction.	Difference.
	Rupees.	Rupees.	Rupees.
Nunjah, ...	3,50,859	3,44,794	− 6,065
Poonjah, ...	1,23,384	1,28,868	+ 5,484
	4,74,243	4,73,662	581
	4,73,662		
Unexpended...	581		

Mr. Banbury has therefore succeeded in arranging the reductions, so that the total shall closely coincide with what Government were prepared to sanction, and at the same time the percentages of reduction (25 per cent. for Poonjah and 30 for Nunjah) have been attained sufficiently close; the due allowance has been made for those localities peculiarly situated, and the *hundreds* of different rates have been reduced to 30 in Nunjah and 37 in Poonjah, and this without any complication in the processes, or accounts; to prevent the scheme being carried out speedily and in a manner capable of being well understood and appreciated by the people. The difficulties that at first presented themselves have been overcome, and the Board consider that Mr. Banbury is entitled to great credit for the manner in which he has performed the duty specially entrusted to him. They also notice with satisfaction the assistance that has been afforded to him by the Head Sheristadar of the district Tolasinga Chetty, and his subordinate Goomastah Balajee Row.

(I) Fusly 1262, No. 4 in Mr. Bourdillon's letter 23d October 1854.

		Cawnies. Rs.	Teerwah. Rs.
Cultivation.	Poonjah	1,89,457 =	4,67,633
	Nunjah	1,17,870 =	11,94,444
		3,07,327	16,62,077

(II.) Proposed arrangement.

Cultivation.	Poonjah	1,91,018 =	3,55,367	Statement No. 14.
	Nunjah	1,17,862 =	8,59,315	do. ,, 18.
		3,08,880 =	12,14,682	or 4,47,395 Rs. reduction.

N. B.—No. I does not include the Totacal or garden land included in the Poonjah of No. II.

* *Statement No.* 18, *of Mr. Banbury's Report.*

Statement No. 14.

†*Extract Minutes Cons. 23d April* 1855, *para.* 7. *Printed Selections No. XII.*

20. As regards the expectation of the proposed reduction of 4½ lacs on the Beriz of the North Arcot District as shown in the margin, it is to be observed† that there are (or were in Fusly 1262) 67,479 Cawnies of *Nunjah* yet waste proposed now to be assessed at 5,09,930 Rupees, being 32·13 per cent. below what they have been hitherto rated at, and therefore they will no doubt come for the most part under cultivation. Of Poonjah there are 3,43,964 Cawnies yet waste, proposed to be assessed at 5,79,690 Rupees* being 25·88 per cent. below what they are now rated at, and these also may for the most part be expected to be cultivated; so that on the whole the 4½ lacs will probably be made good in a few years.†

‡ *Extract Minutes Cons. 27th July 1857, No. 749, R. D.*

21. Mr. Banbury has not stated whether he has disbursed any part of the 3,600 Rupees sanctioned‡ for Goomastahs to prepare the accounts at that time supposed to be required, but which were afterwards dispensed with, or any part of the 7,800 Rupees for surveying the villages left unmeasured by Mr. Nisbett.

22. Mr. Whittingham seems to think that sanction cannot be received for the new rates in time to introduce them into the next Jummabundy accounts, but the Board hope this difficulty may be removed by giving the ryots credit in their Puttahs, for any excess payment they may have paid in their kists beyond the amount due under the new rates. Mr. Banbury, it is observed anticipates no difficulty on this point, and urges strongly the immediate introduction of the revised rates.

23. There is one point which both Mr. Banbury and Mr. Whittingham have left unnoticed, and that is the 'Road fund,' proposed by Mr. Bourdillon, and sanctioned by Government.§ The Board are inclined to adopt Mr. Bourdillon's proposal to frame it on the amount of Puttah, rather than on the amount of land held, and they consider 2 per cent. a fair levy. Taking the Circar Ayacut cultivated in Fusly 1262 at 3,08,880 Cawnies, and the assessment at 12,14,682 Rupees, the Road fund at 1 anna a Cawny as in South Arcot, would be 19,300 Rupees; if at 2 per cent. on the Beriz it would be 24,000 Rupees. If the Government approve, the Board will direct this to be levied at the same time that the new rates are introduced. The Teazgary, or remission of 10 per cent. to Bramins,‖ will of course cease at the same time, and remission should no longer be allowed for 'Stulla Kummie,' Chikud Poolady, Natangil, &c. All these points, together with a brief Statement of the changes in the Turrums, and assessment, should be explained in a printed Vernacular document, and very extensively circulated for the information of the ryots.

§ *Printed Selections No. XII. Para.* 14 *of Extract Minutes Consultations of* 23d *April* 1855.

‖ *Printed Selections No. XII. Paras.* 22-23-37-63 *of Mr. Bourdillon's letter and Para.* 4 *of Extract Minutes Consultations of* 23d *April* 1855.

1334/57

Fort Saint George, Revenue Consultation of 23d December 1857.

Resolved that a copy of these Proceedings be forwarded to Government for their consideration.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 19. ORDER THEREON, No. 1334; dated 22d December 1857.

The Board of Revenue submit in their proceedings recorded above a review of the final report of the Additional Sub-Collector of North Arcot on the revision of the assessment of the five Talooks* south of the Palar. The wishes of Government have been carried out in all respects, the Board state, in a satisfactory manner, except as regards the entire equalization of the mean rates of the Talooks, which last measure was found impracticable without much loss of time, and expense. The object has been to prepare a plan by which general relief could be granted, in all localities, on a proportionately equal scale, making however some additional allowance to the very highly assessed lands, to group the large number of rates which have hitherto complicated the accounts into a few classes; and to so arrange the remission that it should be about 30 per cent. on the whole, and in no case less than 10 per cent. The plan fixed upon by Mr. Banbury for carrying out his instructions, has been to ascertain the amount of each and every old rate, and after reducing them, (the higher rates receiving proportionately more indulgence than the lower) to group several together into one.

* *Arcot.* *Poloor.* *Vellore.* *Wandiwash.* *Trivaloor.*

Board, para. 4.

Board's proceedings to Government 12th October 1857, *para.* 14.

Board, para. 3.

Board para. 5.

"The scale being thus determined," the Board go on to say, "the rates of Poloor and Wandewash" (in which the Assessment was to be lighter than in Arcot, Vellore, or Trivatoor) "were reduced one step in the scale, taking care that there should be no reduction of Assessment less than 10 per cent."

Collector's letter of 23d October 1854, *para.* 42.

2. The effect of the new arrangement, if carried out as above detailed, may be briefly stated as follows. The cultivated area in Fusly 1262 was Cawnies 48-776, and the Assessment was 5,53,406 Rupees this it is proposed to reduce 30¾ per cent, and the future demand will be 3,83,296 Rupees. The per centage of reduction on each talook is shewn in the margin.† The average rate per Cawnie under the new system will be Rupees 7-13-9; which is nearly equal to Rupees 6 an acre.

Board, para. 6.

† *Arcot*...	29·65	
Vellore.	32·86	
Trivatoor.	29·73	
Poloor.	28·03	
Wandiwash.	33·58	

3. The classes have been hitherto very numerous; in the Vellore talook alone there were nearly 230 rates for tank and channel Nunjah; Mr. Banbury has brought the number down to 37 for dry, and 30 for wet land; under the latter head he has classed all wet and garden land whether watered by tanks, channels, or wells; except a small extent of garden under wells, which, with 13 Cawnies of Manavary Nunjah, has been classed as Poonjah. The Government while fully admitting that great improvement has been effected, are of opinion that probably

Board, para. 8.

Board, para. 12

Board, para. 11. *Statement* 13. the wet rates, but certainly the dry rates might have been further reduced in number; but they see no reason to interfere at the present stage. The per centage of reduction on the dry lands will be 28¼ per cent, and the average rate per Cawnie Rupees 2-0-6 or about 1½ Rupees per acre. The wet rates will range from Rupees 15 to Rupees 2; and the dry from Rupees 6 to annas 3. The Board explain that Mr. Banbury has used his discretion in fixing the maximum Nunjah rate; that recommended by Mr. Bourdillon was 10 Rupees for single crop, and 16½ for two crop land.

Para. 9

Financial result of the reductions.

4. The Additional Sub-Collector has succeeded in making a very near approximation to the estimate of reduction sanctioned for the whole district viz. Rupees 4,36,000. Of this sum, Rupees 3,26,000 were to be remitted on the estimate of the average cultivation of ten years adopted by Mr. Bourdillon,* but certain other reductions were sanctioned in† E. M. C. of 23d April 1855; as proposed in paras. 48, 59 and 60 of the Collector's original report. These, together with the reduction of 30 per cent. on the excess‡ of cultivation of Fusly 1262, the year adopted by Mr. Banbury,§ amounting to Rupees 20,505, made up a total sum for Nunjah of Rupees 3,50,859. The remissions now to be given amount to Rupees 3,44,794, or Rupees 6,065 within the estimate. The per centage of remission sanctioned for wet land was Rupees 30; that now allowed is Rupees 28-10-2.

	Rupees.
Assessment on the Cultivation of Mr. Bourdillon's 10 *years average*	10,86,667
Do. on Cultivation of Fusly 1262	11,55,014
Excess of latter	68,347

* *Fuslies* 1253,1262 *both inclusive.*
† *No.* 460 *para.* 10.
‡ *Assessment on the Cultivation of Mr. Bourdillon's* 10 *years average Do. on Cultivation of* Fusly 1262
§ *Para.* 6 *of his report.*

5. The reduction sanctioned for Dry land was 25 per cent. on the average cultivation of the 10 years|| taken by Mr. Bourdillon. or Rupees 1,10,329; to this has to be added 25 per cent. on the increase of cultivation of Fusly 1262, over Mr. Bourdillon's standard, or Rupees 6,815, and certain¶ other reductions recommended by the late Collector, and sanctioned in principle by the** Government, without definitely specifying any amount; so that the total amount of sanction for Poonjah was Rupees 1,23,384. The remissions given have been at the rate of Rupees 26-9-10 per cent., or Rupees 1-9-10, above the sanctioned percentage (the excess having been caused, as Mr. Banbury explains owing to the Government having in†† Extract Minutes Consultation dated 20th February 1857, expressed a wish that the mean rates of 4 Talooks‡‡ should be more liberally reduced) and they amount to Rupees 1,28,868, or Rupees 5,484 above the sanction.

|| *F.* 1253-1262 *both inclusive.*

¶ *Rupees* 6204.

** *Para.* 10. *E. M. C. above quoted.*

Addl. Sub-Collector, para. 7.

†† *No.* 189, *para.* 5 *Clause* 2.

‡‡ *Chundragiry, Saighur* *Trivalum, Cauverypaukum.*

Additional Sub-Collector, para. 8.

6. Thus deducting the excess under the head of Poonjah from the saving on account of Nunjah, the actual reduction allowed has been short of the sanctioned sum by only Rupees 581.

Para. 20.

	Assessment.
Wet	5,09,930
Dry	5,79,690
Total	10,89,620

Additional Sub-Collector Statement No. 18 *and para.* 10 *of Report.*

7. The Board shew that there are now lying waste 67,479 Cawnies of wet, and 3,43,964, Cawnies of dry land, assessed at Rupees 10,89,620, and the Government share in their anticipation that the immediate loss of revenue of Rupees 4,73,662 will soon be made up by the extension of cultivation.

8. Mr. Banbury strongly urges the immediate introduction of the reduced rates, particularly as the last season has been very unfavourable to the dry lands, and although the Collector thinks that it will be too late to make the change in the present fusly the Board remark that all difficulty may be removed by giving the ryots credit in their Puttahs for all excess payments they may have made beyond those due according to the new rates.

Board, para. 23.
Collector N. A. to Government 23d October 1854, *paras.* 72-73.
Ex. Proceedings Board of Rev. No. 106 *of* 11*th January* 1855, *para.* 20.
E. M. C. 23d April 1855, *para.* 14.

9. The road fund will be formed in the manner proposed originally by the late Collector, supported by the Board of Revenue, and sanctioned by the Government; i. e. a levy on this account will be made, equal to 2 per cent. on the amount of each ryot's Puttah.

Selections from Government Records No. XII. pages 32,55,63.

10. The Government sanction the remissions as proposed by the Additional Sub-Collector, and they direct their introduction in the present fusly in the way suggested by the Board of Revenue. The time of the officer who has carried out the orders of Government will be now employed in practically introducing and applying the reforms he has framed. The road fund cess will be levied at the same time that the new rates are introduced, and the Tyazgary and other miscellaneous remissions, specified by the Board, will cease for ever. The Government entirely approve of their intention to direct the Collector to circulate throughout the district a document in the Vernacular for the information of the ryots, specifying clearly the changes that are now to be made.

11. It only remains for the Government to record their sense of the services rendered by Mr. Banbury, in so ably and satisfactorily executing the task entrusted to him. They notice with satisfaction the testimony borne by him to the conduct of the Head Sheristadar Tolasinga Chetty, and his other native subordinates.

12. The Collector will be good enough to state clearly in his Jamabundy Report for the Current Fusly how far the new rates have been introduced.

(Signed) H. FORBES,
Acting Secretary to Government.

1334

Revenue Department.

No 3934

Extract from the Proceedings of the Board of Revenue, dated 12th November 1857.

Read letter from the Collector of North Arcot dated 28th October 1857, submitting copy of a letter from Mr Banbury forwarding his report upon the revision of assessment in the Southern Taloocks of the District.

Rec'd 12 Nov 1857

(Here Enter No 266.)

The Government having in para 5 of the Extract Minutes Consultation of 22d August 1857 No 816 R.D. sanctioned the abandonment of the attempt to revise the assessment of these Taloocks on the bases of Mr Nisbet's rates determined 32 years ago, and the records of which are very imperfect and the Board having dispensed with the proposed Panchayets in their Proceedings of 26 June 1857 copy of which was sent to Government. Mr Banbury proceeded with the revision on the basis of the "Manoal" or ordinary rates which have been for so many years in existence, and has thus been able to bring his labours to a more speedy, and full to the Board a satisfactory termination.

The

The greater portion of the Five Talooks* adverted to, were formerly part of the Southern Division of Arcot, and were assessed by Mr Garrow in 1802, but without so complete a survey as was made in the rest of the Talooks of this District. The principles therefore on which their assessment is based, differs somewhat from that determined upon by Mr Graeme in settling the Talooks that now constitute the Northern Talooks of the North Arcot District, the revision of which has lately been completed by Mr Banbury, and reported to Government by the Board in their Proceedings of 12th October 1857. The chief feature of difference in the assessment of the Northern and Southern Talooks, is in regard to the Irrigated land, which in the Southern Talooks bears a consolidated rate, instead of a single crop rate joined to liability to extra cess if a 2d crop is raised.*

3. The object in Mr Banbury's revision was not so much to introduce an exact revision of the land measurement and field assessment, as to frame a plan by which general relief on a proportionately equal scale in all localities, should be afforded, in accordance with the scheme sketched out

* Arcot
Vellore
Trivatore
Polore
Wandiwash.

* Selections from Govt Records No XII. para 2 of Mr Bourdillon's Letter.

* Printed Selections No XII. Mr Bourdillon's Letter para 25.

1334
3

* Printed Selections from Records. No XII

Govt Mem Cons 3d June 1857 No 545 Rec 2d part para 10.

out by the late Collector Mr Bourdillon in his report dated October 23d 1854.* It is not therefore necessary for the Board to go into any great detailing or criticism of the minor details, as long as the general principles seem correct, or to use the words of Government "as a reduction of over assessment in a satisfactory manner, is the sole object of the present enquiry, such exactness only as may be necessary to secure that object, should be aimed at."

4. The chief points to be attended to were the larger proportionate reduction to be made on the higher assessed lands - the extra reduction in particular Talooks - the grouping of the present multifarious rates into a few classes, and to so arrange that the remission should be about 30 per Cent on the whole and in no case less than 10.* It was also thought desirable, if it could be done, to equalize the mean rates of each Talook. This last measure, one of no immediate importance, it was not possible to carry out except with much labor of time, and expense, as explained in Mr Banbury's Report on the Northern Talooks, and Board's Proceedings 12th October 1857 para 11th; but on the other points

* Selections from Records No XII. para 42 of Mr Bourdillon's letter. In para 38 he supposes 25 per Cent on Poonjah.

points, Mr Banbury seems to have carried out the wishes of Government in a satisfactory manner.

5. Mr Banbury's general plan seems to have been first to ascertain the amount of each and every Talook and then, after reducing them, (the higher ones in greater proportion,) to group several together into one. The scale being thus determined, the rates of the two more needy Talooks * were reduced one step in the scale, taking care that there should be no reduction of assessment less than 10 per cent.

* Polore and Wandewash. Printed Selections No XII Mr Bourdillon's Letter para 12.

6. The difference between the average rates per Cawnie of Nunjah lands, comparing the present with the proposed, is shewn in the margin. The comparisons are made with the 1262 (beginning July 1852) which is considered a good year, for the purpose. The extent of cultivated area Nunjah in the 5 Talooks was 18776 Cawnies, and the assessment 5,33,706 Rs. which it is proposed to reduce to 38,3296 Rs., or 30¾ per Cent, giving an average rate per Cawnie of Rs. 13. 9 w close on 6 Rs an acre. The Board however observe that the average of the wet Nunjah as proposed is higher than

Statement 17 in Mr Banbury's Letter.

Talooks.	Old rate per Cawny.	Proposed rate.	Per cent reduction.
Arcot	R. 11. 0. 3	R. 7. 12. 0	29·65
Vellore	13. 0. 0	8. 11. 8	32·86
Trivatoor	11. 11. 6	8. 5. 10	29·73
Polodr	8. 15. 8	6. 7. 4	28·03
Wandewash	11. 15. 2	7. 15. 0	33·58

These rates don't quite agree with ones in Mr Banbury's letter (Selection No XII) but the difference is too trifling to quarrel.

* Printed Selections No XII para 6 of Mr Bourdillon's letter.

x Statement 17.

than the cultivated, being 8. 7. 11 each Talook shewing an increase. The cause of this should have been explained, for though before a reduction, it is natural to expect this result, it is not so after. It probably arises from the necessity (where an exact survey assessment is not to be had) of making the reductions in percentages on existing rates.

7. The total reduction is above 30 per Cent, which is not in excess for in Mr Bourdillon's opinion a larger amount of reduction is required in these Southern than in the Northern Talooks. *

* Printed Selections No XII para 37 of Mr Bourdillon's Letter.

8. The classes of land in these Talooks were originally arranged Village by Village, so that when a whole Talook is examined, the difference between two rates is sometimes only 1 pie per Cawny. * Mr Banbury has brought (1) Nunjah under Tanks and Channels (2) Nunjah under Wells and (3) Garden under wells all under the one head of Nunjah, and reduced the rates to 30 as follows.

* In one Talook alone (Vellore) there are 177 rates for Peunjah, the highest 10. 1. 10; the lowest 0. 3. 6.

Class	Rate per Cawny.	Class	Rate per Cawny.
1	R. a.	16	R. a. p.
2	13	17	5 4
3	12	18	5 0
4	11	19	4 12
5	10	20	4 8
6	9	21	4 4
7	8	22	4 0
8	7	23	3 12
9	6	24	3 8
10	5	25	3 4
11	4	26	3 0
12	3	27	2 12
13	2	28	2 8
14	1	29	2 4
15	0 12	30	2 0

In

9. In para 36 of Mr Bourdillon's letter of 23d October 1854, he recommends 10 Rs as the highest rate per Cawnie for single Crop Punjah, and 16 p Rs for two Crops; but the Board in their Proceedings of 11 January 1855 declined to fix any maximum and Mr Banbury has therefore used his discretion.

10. In the Taloks of Poloor and Wandewash the highest rate is 14 Rs, or No 2 in the above Scale, and so on, one 16th lower throughout. Mr Banbury explains it by stating that Vellore, Arcot and Trivatoor have one similar set of rates, and Poloor and Wandewash another; but the Board observe that in practice the same rates apply to all 5 Taloks, only bearing in mind that Poloor and Wandewash have no Class 1. and in the Statements accompanying Mr Banbury's Report, it will be seen that the first or highest of Punjah in Poloor and Wandewash, is entered as Class 2. at 14 Rs a Cawnie, and so on, so that Class 20 is 4. 8. 0 per Cawnie in Poloor and Wandewash, just as in Arcot, Trivatoor and Vellore.

11. The reductions on the Punjah

Selections XII of 1855

para 3.

Statements 8 and 10

Statements 2. 4. 6.

11

Taloks.	Old rate per Cawny	Proposed rate.	Per Cent reduction.
	Rs as ps	Rs as ps	
Arcot	2 7 4	2 0 11	16·42
Vellore	3 0 6	2 4 11	23·84
Trivatoor	2 12 5	2 4 10	17·13
Poloor	2 10 6	1 8 10	41·63
Wandewash	3 2 5	1 12 8	43·13

Punjah assessment have been made on the same principle. The difference between the average Punjah rate at present, compared with that proposed is shewn in the margin; the comparison being on the cultivated land in Fusly 1262 (beginning July 1852) as in the case of Punjah. The extent of Circar Punjah cultivated in that year in these 5 Taloks was 75163 Cawnies and the assessment 21317 Rs; which it is proposed to reduce to 15291 Rs or 28·26 per cent; giving an average rate per Cawnie of 2. 0. 6, or 1½ Rs per acre. Poloor and Wandewash, as the Taloks most requiring relief, have received the larger share of reduction, and Mr Banbury explains, that though the reduction in the Arcot and Trivatoor Taloks is not up to the average expectation of 30 per Cent, it is owing to the extent of very high assessed lands in those Taloks being comparatively small.

1332/10

* Statement 13.

12. Under the head of Punjah Mr Banbury has brought Garden land under wells, (a small extent) and about 13 Cawnies of Manavary Punjah in Trivatoor. The whole included in 37 Classes as follows.

Class

Class	Rate per Cawny.	Class.	Rate per Cawny.
1	6 . .	20	. 1 . 8
2	5 . .	21	1 . 6
3	—	22	1 . 4
4	4 . .	23	1 . 2
5	3 . 12	24	1 . 0
6	3 . 8	25	. . 15
7	3 . 4	26	. . 14
8	3 . 0	27	. . 13
9	2 . 14	28	. . 12
10	2 . 12	29	. . 11
11	2 . 10	30	. . 10
12	2 . 8	31	—
13	2 . 6	32	. . 8
14	2 . 4	33	. . 7
15	2 . 2	34	. . 6
16	2 . 0	35	—
17	1 . 14	36	. . 4
18	1 . 12	37	. . 3
19	1 . 10		

13. The Board conclude Mr Banbury intended to make Class 3 equal to 3½ Rs per Cawny, Class 31 = 9as, and Class 35 = 5as, but they find no lands under those Classes. They cannot but think the number of Classes might have been reduced, and that the anna step in the last 13 is too small; but as the accounts have been probably made out already, it is hardly worth while to alter them. The highest Class assigned to ordinary Poonjah land is No IV or 4 Rs a Cawny* in Vellore - No V or 3½ Rs in Arcot and Trivatoor - and No VI or 3 Rs in Wandewash and No VII or 2½ in Coimbatoor. In the Garden land watered by wells, is found the highest rate or No I, being 6 Rs a Cawny,* also No II or 5 Rs. The Manawary Nunjah of Trivatoor, is classed as

In accordance with para 10 of E. M. Cons 23d April 1855, No 460 and para 57 of Mr Boardillon's Letter of 23d October 1854.

This is in accordance with para 10 of E. M. C. 23d April 1855.

as No IV Poonjah, at 4 Rs per Cawny, or on a par with the highest rate put on ordinary Poonjah.

1327/11

11. The higher assessed lands in Arcot, Trivatoor and Vellore (exceeding 4 Rs by the old rate,) have been placed in Class V or a 3½ Rs rate, whilst similar lands in Palcaut and Wandewash have been placed in Class VI or one step lower; but as explained in para 10 of these Proceedings when treating of Nunjah there can hardly be said to be two sets of rates, as Mr Banbury considers.* The case is simply that the higher rates do not enter into the accounts of some Talooks. That which is Poonjah Class VI, is 3½ Rs a Cawnie in all 5 Talooks. The subject has been adverted to by the Board in their Proceedings on the Northern Talooks.*

* para 4 of Mr Banbury's letter.

* 12th Oct. 1857 para 16.

12. The total Financial result of the reduction of assessment in North Arcot, including both Northern and Southern Talooks, is shown in paras 6, 7 and 8 of Mr Banbury's Report. The sacrifice of present revenue, expected, and considered necessary by Government,* was about 436000 Rs viz 326000 on Nunjah, and 110000 on Poonjah but first as regards Nunjah Mr Banbury shews that by his arrangements, the sacrifice would be

* E. Mems Cons 23d April 1855 para 6.

to 344794 Rs. or 18794 Rs in excess. Mr Banbury gives satisfactory reasons for this increase, which is chiefly owing to there being a larger amount of cultivation in Fusly 1262, (which he has for good reasons selected) than in the 10 years average adopted by Mr Bourdillon.*

* Printed Selections No XII para 50 of Mr Bourdillon's letter: also para 6 for the former rule given 6 Fusly 1262.

16. Any excess in the actual amount of reduction, owing to an increased extent of cultivation on which to apply it, is of course no cause for dissatisfaction. As it is, the per centage of reduction of Punjab assessment is within the 30 per Cent limit, being 28·63 per Cent. Mr Banbury concludes he may consider the increased amount due to the above cause, as sanctioned, as also the sum proposed by Mr Bourdillon* (2495 Rs) to be remitted on certain Garden lands, as also 62 Rs on account of Hâl lands, as also Baghayet lands*, and 1797 on account of the said Talook°, these last 3 items not being included in the 326000 Rs estimate supposing these to be sanctioned Mr Banbury shews that his reduction comes short in amount of the estimate as regards the Punjab lands, by 6065 Rs.* With

Extent Cultivated in 1262 ——— 1178 62 Cs
Assessment on do —— 1901109 Rs
Proposed assessment 859315 Rs
Difference 344794

* Printed Selections No XII para 59 of Mr Bourdillon's letter.

* para 60 of above letter.

° para 58 of above letter.

* Amount proposed to be deducted from the Cultivated Punjab, including the Garden and other lands now brought under that head = 344794 Rs

Amount which may be considered to have been sanctioned 350839.

17. 133⅓/12 With regard to Poonjah: Mr Banbury observes (Para 7) that the estimate of 110,000 Rupees ought to have been 329 (more correctly 328⅓) Rupees more, as it was intended to be 25 per cent on a Beej of 441318 Rupees,* and he also considers as having been sanctioned in addition, 25 per cent on the amount that the cultivation of 1262 (the year he has taken for a standard) exceeded Mr Bourdillon's 10 years average, as also the remission he proposed in Paras 62 and 48 of his letter, on Garden and Manuring lands. The result is that in the case of Poonjah, the estimate is exceeded by 5184 Rupees.* This small excess seems to be owing chiefly to the opinion expressed by Government in Paras 4 and 5 of Extract Minutes Consultation 20th February 1857, that the mean rate in some of the Northern Talooks as at first proposed, was still too high.

* Printed Selections No XII Statement No 5 in Mr Bourdillon's letter

* Amount proposed to be remitted on Poonjah Garden Land = 2886 Rs
Amount which may be considered same, Hâl ——— = 123384 Rs

Extent cultivated in 1262 ——— 191018
Assessment on do 484230
Proposed assessment 355367
Difference 128863

18. The per centage of reduction on what is proposed to be classed as Poonjah, that is on the land cultivated in Fusly 1262 is 26·6 per cent, whereas 25 per cent was

what

what was originally intended.* The Board* Printed Selections No. XII Para 58 of Mr Bandinel's letter.
however believe that the end proposed has been attained as near as was practicable.

19. The total results for both Nuni-
-jah and Poonjah for the whole District are as follows: (para 8 of Mr Bandinel's Report)

	Considered sanctioned	Proposed reduction	Difference
Nunjah	360859. Rs	354791 Rs	- 6068 Rs
Poonjah	123384. Rs	128818 Rs	+ 5434 Rs
	471243.	473502.	531. Rs
	473502.		
Unexpended	581.		

Mr Barclay has therefore succeeded in arranging the reductions so that the total shall closely coincide with what Govern-
-ment were prepared to sanction, and at the same time the percentages of reduction (25 per cent for Poonjah and 30 for Nunjah) have been attained sufficiently close, the due allowance has been made for those locali-
-ties peculiarly situated, and the hundreds of different rates have been reduced to seven in Nunjah and 37 in Poonjah, and this with-
-out any complication in the processes, or accounts; to prevent the scheme being carried

1334/13

carried out speedily and in a manner ca-
-pable of being well understood and appre-
-ciated by the people. The difficulties that at first presented themselves have been overcome, and the Board consider that Mr Barclay is entitled to great credit for the man-
-ner in which he has performed the duty specially entrusted to him. They also notice with satisfaction the assistance that has been afforded to him by the Head Shere-
-tadar of the District Solasinga Chelly and his subordinate Gomastah Balajee Row.

1) July 1852. As in Mr Bandinel's letter 25th October 1852.

		Rupees	Annas	Pie
Cultivation	Nunjah	139257 =	267835	0
	Poonjah	167870 =	1144444	0
		307127	1412279	0

(II) Proposed arrangement.

Cultivation	Poonjah	141018 =	355507	0
	Nunjah	117382 =	869315	0
		308380 =	1224822	0

N.B. No I does not include the "Estate" or Gordon land included in the Poonjah of No II.

Statement No 13. of Mr Barclay's Report.

20. As regards the ex-
-pectation of the proposed re-
-duction of 4½ lacs on the Bunj of the North West District (may make up the 5 lacs by glueing) as shown in the margin it is to be observed that there are (or were in July 1852) 9,279 Crunes of Nunjah yet waste proposed now to be assess at 509930 Rupees, being 37·13 per cent below what they have been hitherto rated at, and therefore they will no doubt come for the most part under cultivation. Of Poonjah there are 3,23,904 Crunes yet waste proposed to

to be assessed at 57,909 Rupees being 2½ per cent below what they are now rated at, and these also may for the most part be expected to be cultivated so that on the whole the 4½ lacs will probably be made good in a few years.

Statement No 14

21. Mr Barbury has not stated whether he has disbursed any part of the 3600 Rupees sanctioned* for Gomastahs to prepare the accounts at that time supposed to be regained but which were afterwards dispensed with, or any part of the 7800 Rupees for surveying the Villages left unmeasured by Mr Nesbett.

*Extract Minutes Govt 28th April 1855 Para 7. Printed Selections No XII

*Extract Minutes Govt 27th July 1854 No 29 P.D.

22. Mr Whittingham seems to think that sanction cannot be received for the new rates in time to introduce them into the next Summabundy accounts, but the Board hope this difficulty may be removed by giving the ryots credit in their Puttahs for any excess payment they may have paid in their kists beyond the amount due under the new rates. Mr Barbury, it is observed, anticipates no difficulty on this point, and urges strongly the immediate introduction of the revised rates.

23. There is one point which both Mr

1334/14

Mr Bardsley and Mr Whittingham have left unnoticed, and that is the "Cess fund" proposed by Mr Bourdillon, and sanctioned by Government. The Board are inclined to adopt Mr Bourdillon's proposal to frame it on the amount of Puttah, rather than on the amount of land held, and they consider 2 per cent a fair levy. Taking the Circar Ayacut cultivated in Fasly 1262 at 203880 Cawnies, and the assessment at 12,4632 Rupees, the Road fund at 1 anna a Cawney as in South Arcot, would be 19380 Rupees, if at 2 per cent on the Rent it would be 24,000 Rupees. If the Government approve, the Board will direct this to be levied at the same time that the new rates are introduced. The "Leggay" or remission of 10 per cent to Brahmins will of course cease at the same time, and remission should no longer be allowed for Illa Kummi, Chukul poolady, Nalangil &c. All these points together with a brief Statement of the changes in the Jumma and assessment should be explained in a printed Vernacular document, and very extensively circulated for the information

*Printed Selections No XII Paras 22. 23. 37. 43 of Mr Bourdillon's letter and Extract of Extract Minutes Govt of 28th April 1855.

i to pay Illa left unnoticed

ii land

iii to be levied when making Cess

of the 1pots.

Resolved that a copy of these Pro-
ceedings be forwarded to Government for their
consideration.

(A true Extract)

I D Sim
Sy Secretary

To,

R. Forbes Esq.
Sy Secretary to Government
Revenue Department.

D. Grils.

Coins 17th Nov. 57 - 3/- 3-4-
" 28th Aug. 57 - 21- 22-
" 9th June - 14 15-
" 28th July - 40- 41-
" 24th Feb. - 29 31-
" 24th April 58 - 35 35

1334/15

1857 Rev. Dept.
Coins 23d December
No. 1381

Extract from the Proceedings
of the Board of Revenue

Dated 12th } November 1857
Rec'd 16th }

22 Encls. Returned

No. 3934

Sec's No. 1334. 22d December

Reviewing the Report
of the additional Sub
Collector of North-East
upon the revision of the
assessment in the Southern
Talooks of that District.

No 48.

C 8 Dec. 1814

the

Rev Dept

No 1334

1334/16

Extract from the Minutes of Consultation
Under date the 22nd December 1857

Read the following
Extract from the Proceed-
-ings of the Board of
Revenue

(Here enter 12th Nov/57 No 3934)

The Board of
Revenue submit with their
proceedings recorded above
a review of the final report
of the additional Sub Col-
lector of North Arcot on the
revision of the assessment
of the five Talooks south
of the Palar. The wishes
of Government have been
carried out in all respects, the

Arcot
Vellore
Tiruvalore
Polore
Wandiwash

13th p. to.

the Board state, in a satisfactory manner, except as regards the entire equalization of the annual rates of the Talooks, which last measure was found impracticable without much loss of time, and expence. The object has been to prepare a plan by which general relief could be granted, in all localities, on a proportionately equal scale, requiring however some additional allowance to the very highly assessed lands, to group the large number of rates which have hitherto complicated the accounts into few classes, and to so arrange the remission that it should be about 30 per cent in the whole

Board's proceedings to Govt 1857 p. 14

15th p. 8

Board Para 5.
133/17

and in no case less than 10 per cent. The plan fixed upon by the Bombay for carrying out his instructions, has been to ascertain the amount of each and every old rate, and after reducing them, (the higher rates receiving proportionately more indulgence than the lower) to group several together into one.

To letter of 25th Oct 58 para 2.

"The scale being thus determined," the Board go on to say "the rates of Pilerone and Wandewash" (districts) "were then assessed, the assessment was to be lighter than in Arcot, Vellore, & Trivatore" (districts) "were reduced one step on the scale, taking care that there should be no reduction of

"of Assessment by than 10
"per cent."

2. The effect of the new arrangement, if carried out as above detailed, may be briefly stated as follows-
~~That as regards the wet lands~~. The cultivated area in Fusly 1262 was Cawnies 48-77½, and the assessment was £85,406 12, thus it is proposed to reduce 30¾ per cent, and the future demand will be 3,53, 296 Rs. The percentage of reduction on each Taluk is shown in the Margin. The average rate per Cawnie under the new system will be 7-13-9; which is nearly equal to Rs 6 per acre.

B^a para 6^th.

Arcot	29. 65
Vellore	32. 86
Trivatoor	29. 73
Polur	28. 03
Wandiwash	33. 58

3. The Cloppes have been hitherto very numerous in the Vellore Taluk alone there were nearly 230 rates per Fauk and

Board para 8.

1334/18

B^a para 12

and Channel Nunjah; Mr Banbury has brought the number down to 37 for dry, and 20 for wet land; under the latter head he has classed all wet lands and perennial whether watered by tanks, channels, or wells; except a small extent of garden under wells, which with 15 Cawnies of Manavary Nunjah, has been classed as Poonjah. The Collr, while fully admitting that great improvement has been effected, are of opinion that probably the next rates, but certainly the dry rates might have been further reduced in number; but they see no reason to interfere at the present stage. The percentage of reduction on the dry lands will be 28¼ per cent, and the

the average rate per Cawnie
2-0-6 or about 1¼ Rupees
per acre. The wet rates will
range from Rs. 15 to Re 2;
and the dry from Rs 6 to
Rs 0-8. The Board ex-
-plain that Mr. Bambury
has used his discretion in
fixing the maximum Assess-
-ment rate, that recommended
by Mr Bourdillon was 10
Rupees per acre for crop, and
6½ for rice crop land.

4. The additional
Sub Collector has suc-
-ceeded in making a very
near approximation to
the estimate of reduction
sanctioned for the whole
district viz. Rupees 4,36,000.
Of this sum Rupees 3,26,000 were
to be remitted on the estimate of
the average cultivation of ten years
adopted

13 para 11
statement 13.

Para 9.

Financial result of the
reductions -

Y. 1253. 1262. both
inclusive.

No 466 para 10.

1334/19

A assessment on the cultn
of Mr Bourdillon's
10 years average Rs 10,81,169.
Do on Cultn of
Fasly 1262 - - - 11,35,041

Excess of latter 53,872
para 6 of this Report.

adopted by Mr Bourdillon,
but certain other reductions
were sanctioned in G. Mc.
of 23d April 1855, as pro-
posed in Paras 45, 59 and 60
of the Collector's original
report. These, together with
the reduction of 30 per cent
on the excess of Cultivation
of Y. 1262, the year adopted
by Mr Bambury, amount
ing to Rs. 29,503, made up a
total sum for Sanjah of
Rupees 3,59,859. The remis
sion now to be given amount
to Rs. 3,46,794 or Rs. 66,865
within the Estimate. The
percentage of remission
sanctioned for wet land was
Rs 30, that now allowed is Rs.
28-10-7.

5. The reduction sanctioned
for

for Dryland was 25 per cent
on the average cultivation of the
10 years taken by Mr. Bourdillon * Fs. 1253-1262-both
or Rs. 1,10,329. To this has to be inclusive.
added 25 per cent on the increase
of cultivation of Fs. 1262 over
Mr. Bourdillon's standard,
or Rs. 1,515, and certain other re- Rs. 6204.
ductions recommended by the
late Collector, and sanctioned
in principle by the *Govt.,
without definitely specifying Para 10 C.M.C. above
any amount, so that the total quoted.
amount of sanction for Poon-
jah was Rs. 1,73,384. The re-
missions given have been at the add. Sub Coll.r p. 7
rate of Rs. 21. a. 9. p. 10 per cent, or R. 1. a. 9. p. 10
above the sanctioned percentage
(the excess having been caused,
as Mr. Banbury explains —
owing to the Govt having in
C.M. Cons: dated 20th Febry. 1857. * No 189 para 5. Clause 2
expressed a wish that the mean
rates of 4 Valuks should be
more liberally reduced) and

* Chundragiry
Satghur
Trivalum
Cauvery pauk.m

1334
8 B A

Revenue 1867 Nov.r
Cons: 23 Nov.r
No 1530

Colr. of Salem &c
Provincial &c
Board of Revenue

Dated Fort St. George
the 8th Novr 1867

3 Encls. received
No 1344. 23 Novr
No 1344. 23 Novr

Submitting a Letter
from the Collr. of Salem &c
forwarding copies Coml. Collection
for the year 1866-67; and stating
the Reasons of Increase, that Offrs
may the attainable be allowed
for their Claim to Remuneration
for services performed
during year 1866-67.

Read & Recd
Secy

No 67.

Add & Sub Coll. p. 8.

1334/20

Para 20.

	a/c of Govt.
Wet	509,930
Dry	579,690
Total	1089,620

Add & Sub Coll. Statement No 18 and p. 10 of Report.

Rs. Rs.
they amount to 1,258,865 or 5,484
above the sanction.

6. The deducting the excess under the head of Poongah from the saving on account of Assessment, the actual reduction allowed has been short of the sanctioned sum by only Rs. 584.

7. The Board shew that there are now lying waste by Current wet, and 343,964 Current dry land, still a/c of which Rs. 1089,620, and the Govt. share in the anticipation that the immediate loss of revenue of Rs. 473,662 will soon be made up by the extension of Cultivation.

8. Mr Barbor strongly urges the immediate introduction of the reduced rate, particularly as the last season has been very unfavourable to the dry lands, and although the Collector thinks that it will be too late to make the change in the present

Yearly

Firstly, the Board remark that all difficulty may be removed by giving the Ryots credit in their Pattahs for all excess payments they may have made beyond those due according to the new rates.

2. The Road Fund will be formed in the manner proposed originally by the late Collector, supported by the Board of Revenue, and sanctioned by the Govt. ; ire. a levy on this account will be made, equal to 2 per cent on the amount of each Ryots Puttah.

10. The Govt. sanction the remissions as proposed by the Addl. Sub Collector, and they direct, their introduction in the present Fusly in the way suggested by the Board of Revenue. The Amin of the Officer who

Board p. 23.

Coll. N. 24. to Govt.
23 Oct. 1854. p. 72-73.
En. Page Bd. of Rev. No. 106
of 11 Jany. 55 para 20
E. M. 6934 April 1855 p. 14.

Selections from Govt. Record
No XII pages 32-55-63.

1334/21

who has carried out the orders of Government will be now employed in practically introducing and applying the reforms he has framed.

The Road Fund cess will be levied at the same time that the new rates are introduced, and the Tyaz-gary and other miscellaneous remissions specified by the Board will cease for ever.

The Government entirely approve of this intention of directing the Collector to circulate throughout the District a document in the Vernacular for the information of the Ryots, specifying clearly the charges

changes that are now to be made.

11 It only remains for the Government to record their sense of the services rendered by Mr Pamburg in so ably and satisfactorily executing the task intrusted to him. They notice with satisfaction the testimony borne by him to the Conduct of the Head Shoristadar Solasinga Chetty and his other Native Subordinates.

12 The Collector will be good enough to state clearly in his Jamabundy Report for the Current Fusly how far the new rates

Pro: 24 February 57 No 29 R

Revenue 1857 Sept.
Cons 22d Dec.

No 1334.

Extract Mins of Cons:
of 22d December 57

Ex: from the Pro: of the Board of Rev:
12 January 1858 No 5 in Cons:
2 Feb 58

Reviewing the Report of the additional Sub Collector of North Arcot on the suspension of the Collectors in the Salem Collectorate & Salem District.

No 48-749

rates have been introduced

1334
22

3 Copies to the Bd of Rev
with 22 Encls Circ P-23