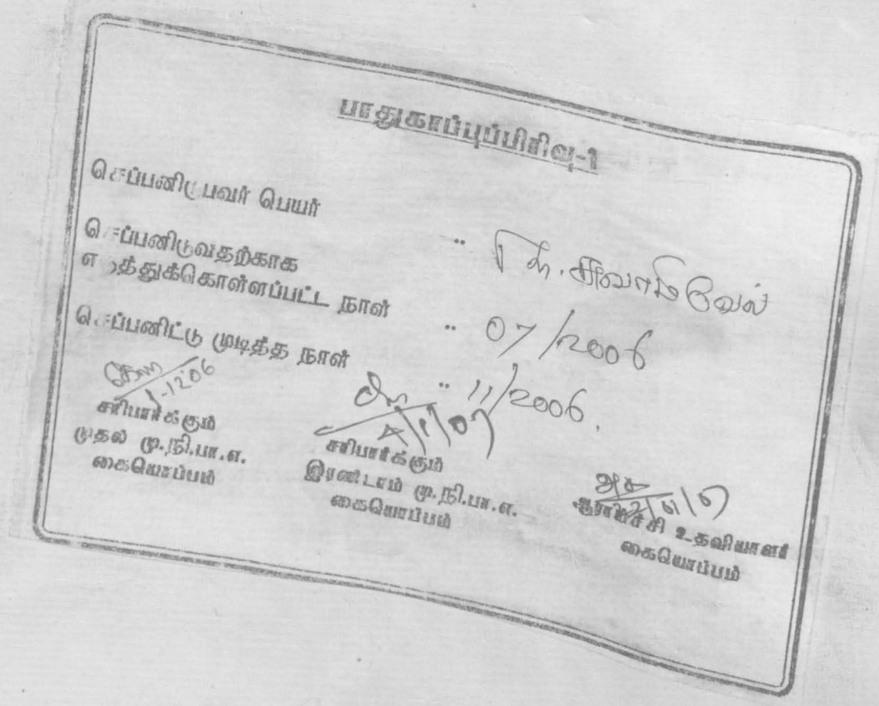
Revenue Department

Minutes of Consultations

of June 1857

Book Numbers 14 - 16

Nos 545 - 576 dated 3rd June 1857



2/545-12

Fort Saint George, Revenue Consultation of 9th June 1857.

No. 14. Read the following Extract from the Proceedings of the Board of Revenue; dated 30th March 1857, No. 974.

Read again letters from the Collector of North Arcot dated 31st January and 2d February 1857.*

**In Consultation 11th February 1857.*

Read also letters from the same officer dated 16th and 28th February 1857.†

†*In Consultation 30th March 1857.*

(Here enter Nos. 28 and 43.)

The foregoing letters have reference to the state of the survey accounts in the Southern talooks, and to the proposed revision of the assessment there. In regard to the former, certain deficiencies are noted, which, it is stated, must be supplied before the assessment can be revised; and regarding the latter, Mr. Whittingham shews the course of proceeding which, under the circumstances of the case, it will be proper in his opinion to pursue. On both points, particularly the latter, the information submitted by Mr. Whittingham appeared to the Board incomplete, and it was therefore necessary that they should require the personal attendance of the Head Sheristadar at their own office with the accounts of 2 or 3 villages. This has been done, and the Board proceed to notice the explanation afforded by that officer on the several points brought under consideration.

2. First as regards the revision itself. The 5 Southern talooks were surveyed by Mr. Nisbett thirty years ago. Both the survey and classification were carried nearly to completion by that officer, but neither the one nor the other brought into practical operation. It is only recently that attention has been drawn to this survey with a view to its practical adoption. It was conducted under an officer of ability and experience, and it was felt that its results should not be altogether thrown aside. The measurements were accordingly introduced in Fusly 1264, 1854-55, in supersession of those recorded in the existing accounts.

3. As to the classification, Mr. Bourdillon in para. 4 of his report of the 23rd October 1854‡ observed, that he believed it to have been carefully and judiciously made, and that he thought it might properly be adopted. Mr. Whittingham, however, in the communications now recorded,§ objects to this classification, "that it will cause great inequalities in the extent of remis-"sion to lands now paying the same assessment, in consequence (he states in para. 5 of his letter of the 28th February 1857,) "of Mr. "Nisbett having taken 2 or 3 of the Mamool "classes and entered them all in one class." This description of the mode pursued by Mr. Nisbett in his classification is however erroneous. The Statement which accompained the Collector's letter of the 31st January last, shews clearly that that gentleman did not consolidate 2 or 3 whole classes into one; but really re-classified the land; from which it has ensued, that his higher classes include not only some lands ranked as such originally but also others formerly rated as inferior soils. Hence, if his classification be adopted, the taxation of some lands instead of being lowered by the revision may be raised. Of course this will be very unsatisfactory to the ryots affected; and to avoid it the Collector proposes, while preserving Mr. Nisbett's division

‡*In Consultation 11th January 1855,*

§*From Collector 31st January in Consultation 11th February 1857, para. 2.*

In Consultation 30th March 1857.

In Consultation 11th February 1857.

into 1 and 2 crop lands, to leave the classification in other respects "to Punchayets of competent Natives belonging to other villages or talooks, restricting them to the rates determined upon, which might be the same as in the Northern Talooks, and to the amount of per centage of reduction allowed by Government for Nunjah and Poonjah."

4. On this point it may be argued, that although a consequence of the revision as regards some land may be increase of tax as stated above, yet it does not follow as a matter of course, that the revision will operate unjustly. In the opinion of the late Collector, Mr. Bourdillon, Mr. Nisbett's classification which would be the cause of this effect was "judiciously made;" and if such be the case universally, the higher tax which would be imposed on some lands is only what is due to their relative fertility.

5. It formed no part of the plan of Government, however, to raise the Teerwah of any lands on this mere revision pending a survey. The existing or mamool rates have been declared to be excessive; and it has been determined that, while the total reduction in the talooks under consideration shall be 30 per cent., the higher classes receiving a larger remission than the lower, the reduction shall in no case (except where a second crop Teerwah has to be added) be less than 10 per cent. Moreover, the character bestowed by Mr. Bourdillon on Mr. Nisbett's classification must be understood in a limited sense; for he has no where proposed to dispense with a new survey and classification, which, were those made by Mr. Nisbett perfect, would be evidently unnecessary. And if they are not considered sufficiently correct to be permanently maintained, it appears to the Board inexpedient to enhance the Teerwah of lands in reliance on the accounts in which they are recorded.

6. An additional and stronger reason for not implicitly following Mr. Nisbett's classification is derived from the accounts produced by the Head Sheristadar, which tend to shew that it can only be taken as a guide in the proposed adjustment of rates, so for as its details are verified from other sources of information. In the Taram Chittah of Adamanagal Chutrum, it is seen that the productive power of kalar, an inferior soil, is rated as high as that of Seroo munnal, a far better one; and although the lands in this case are placed in different classes by the Taramdar or assessor, the Sur-Taramdar has thrown the whole into one class, apparently without local examination; as other similar failures to distinguish between soils of varying quality are also to be seen in his account.

7. Mr. Nisbett's classification will be serviceable in pointing out the one and two crop lands; and, in other respects, it will be useful as a guide; but under the circumstances stated above, the Board resolve to support the Collector's proposal that it may be subjected to modification; and no better mode occurs to them than the one he suggests. The danger is that the revision may be thereby protracted, an evil which they trust the Collector and the officer specially deputed to superintend the work will do all in their power to avoid.

8. The Board have pointed out to the Sheristadar that while revision of Mr. Nisbett's classification is, in their opinion, admissible where necessary, its rejection in toto should be carefully guarded against. Though objected to by the ryots on its original formation and now shown not to be faultless, it will still serve as a guide, and should not be laid aside in any case except on sufficient grounds. It will assist, the Board think, in checking any tendency that may manifest itself to claim for the inferior soils an unnecessary amount of reduction.

9. In the last para. of his letter of the 28th February 1857*, the Collector informs the Board that there are other subjects relating to the revision of the assessment which it will be convenient that his Head Sheristadar should bring to their notice, and Tolasinga Chetty has accordingly laid before them Memoranda on various points. The consideration of all of these would occupy a very long time, and retard the reception of the orders of Government on the questions of immediate importance to the progress of the revision. Only one subject appears to them to require notice in these Proceedings. As regards the remaineder, Mr. Whittingham should after due deliberation, seek for instructions, if requisite, in the ordinary course.

* *In Consultation 30th March* 1857, No. 840.

10. The subject alluded to as calling for consideration in these Proceedings relates to the orders of Government in paras. 4 and 5 of the Minutes of Consultation under date the 20th February 1857, No. 189, Revenue Department, regarding the remission proposed for certain Northern talooks. As a reason for the mean rate in those talooks being very high in comparison with the mean rate of other talooks, the Collector had stated that some contain a larger amount of highly assessed land than others, the Government considered the explanation to amount to nothing unless it is shown that the land is of superior quality; and remarking that it is notorious that certain talooks are more highly assessed than others in proportion to their capabilities, suggested a method by which they would receive a larger measure of relief.

In Con. 2d March 1857.

11. It is now pointed out to the Board by the Sheristadar that the adoption of this method will fail to produce a real correspondence of the rate of remission with the need of the lands in detail; because the inequality of assessment which exists between talook and talook prevails to an equal extent between village and village, and while the former is removed, the latter will remain unless a correction of classification and assessment of each village be made the process by which the distribution of the reduction to the talook is determined. The necessary examination might be made, the Sheristadar thinks, with the aid of the ryots of other villages as a Punchayet in 6 months, and he has expressed himself in strong terms as to its necessity.

12. Under the circumstances stated, the object the Government had in view in the orders quoted above, will, the Board think, be imperfectly attained without the further scrutiny which has been suggested; but as local examination formed no part of the original plan, and as the ryots in general will receive on the whole a fair measure of relief by the arrangement as it now stands, they do not propose to sanction the mode of proceeding suggested by the Sheristadar without the special order of Government. It is deserving of consideration however in their opinion whether it is worth while to spend time in enquiry with a view to carry out the scheme for equalizing the talook mean rates without extending it further for the purpose of securing an equality of assessment in the several villages. Some extra expense as well as labour will be entailed by the operation, as the accounts must be prepared for each village. The time sacrificed, if it does not exceed the Sherishtadar's calculation, will not much signify as the revised rates cannot under any circumstances be brought under operation with the settlements of the current year now in progress.

13. The other point for consideration is the state of Mr. Nisbett's survey accounts.

These consist of four parts.

1stly. The measurements in detail, or the Pymash Chittah.

2dly. The Cassification or the Taram Chittah.

3dly. The money rates or Teerwa Dittum; and

4thly. An abstract or Avarjah shewing the total quantity of land in each class with the assessment. These accounts must be complete for each village before the new rates can be ad-

justed and the Register of lands prepared according to form A of the new set of village accounts. The fourth or Avarjah will be of permanent use, as it is intended to append it to Register A in each case. Government are aware that the accounts above mentioned are not complete for all the villages. Mr. Whittingham's letters recorded at the head of these Proceedings, especially that of the 28th Ultimo, shew that they will be recovered for the most part, still some deficiencies will remain to be made up." The villages left unsurveyed by Mr. Nisbett must be surveyed; but Rupees 7,800 have been already sanctioned for this purpose. The re-survey of such villages, probably a few only, for which the Pymash and Tarum Chittahs may not be ultimately recovered, will also, the Sheristadar explains, be carried on out of the above sum. Provision is thus made for supplying what is wanted in regard to the accounts shewing the measurements and classification, but the state of the Teerwa Dittum and Avarjah accounts has only now for the first time come under consideration.

From Collector 31st January in Cons. 11th February 1857, No. 18, Para. 5.

Mr. Whittingham says that the Teerwa Dittum accounts will have to be prepared for 119 villages and Avarjahs for 265 villages. It is probable that these numbers may be in some degree diminished as the survey accounts are further discovered; but it seems certain that after allowing for this there will still be a large number wanting. A Goomastah of the fixed establishment in each Talook is at present engaged in supplying the Teerwa Dittum as far as practicable from the information afforded by the Taram Chittahs, but the aid thus given is limited, and as it must be soon withdrawn in order that the Goomastahs may be put to other work connected with the revision, the employment of extra Goomastahs for the occasion is considered absolutely necessary. They are required, it is stated, for preparing the Teerwa Dittum and Avarjah accounts and for assisting in writing certain preparatory statements for the revision, a work on which the Curnums are at present engaged. The sum required is Rupees 3,600, the details of which are shewn in the margin. Mr. Whittingham at first proposed that the amount should be taken out of the sum; viz. Rupees 16,000 sanctioned for re-writing the accounts, but as final orders were subsequently passed requiring that those accounts should be re-written, Mr. Whittingham suggests that the required sum be taken from this source for the time only pending sanction for a separate grant for Teerwa Dittum and Avarjah accounts. The immediate preparation of these accounts is of urgent importance to prevent any more delay in carrying out the revision, and the Board are of opinion that the extra aid now applied for is necessary.

From Collector 2d in Cons. 11th February 1857, No. 19, Para. 9 and following.

From Collector 2d in Cons. 11th February 1857, No. 19, Para. 12.

	Rs.
70 *persons for* 3 *Months at* 10 *Rs. per Month for preparing the avarjahs.*	2,100
25 *persons for* 6 *Months at* 10 *Rs. per Month for writing the Teerwa Dittum and preparatory accounts.*	1,500
	3,600

From Government 12th Jan. 1856, No. 39, R. D.
From Collector 16th Feb. in Cons. 30th March 1857.

	Rs.
50 *Goomastahs for* 6 *months at Rupees* 10 *per month,*	3,000
3 *Do. at Rupees* 35, 30 *and* 20, *respectively per month,*	510
	3,510

14. Should Government be pleased to require local examination in the revision of the rates in the Northern talooks before the assessment is finally fixed, the sum required for preparing detailed accounts for the purpose will be Rupees 3,510, thus making the total amount for which sanction is required Rupees 7,110; viz.:

For the Southern talooks, ...	3,600
For the Northern do.	3,510
Rupees...	7,110

15. It remains to notice the observations of the Collector in para. 6 of his letter dated the 28th February last, regarding the value of the old survey accounts in the Northern talooks. He there points out that the discrepancies between the Pymash and Tarum Chittahs are so great as to indicate that what have been supposed to be corresponding entries refer to different fields, the variation sometimes amounting to so much as that between 2 and 26 cawnies. The Serishtadar thinks that one number of the Pymash Chittah sometimes includes several Tarum numbers; but if this be true, Mr. Whittingham observes, it is fatal to the supposed correspondence of the numbers in the accounts.

In Consultation 30th March 1857.

16. The Board regret to hear that such is the case, as it will somewhat detract from the value of Register A for writing which a considerable sum has been sanctioned. It will not however destroy it entirely nor will it, the Serishtadar states, present an impediment to the revision of the assessment.

Ordered that a copy of the foregoing Proceedings be submitted for the consideration and orders of the Right Honorable the Governor in Council.

(A true Extract.)

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

No. 15.

ORDER THEREON, No. 545; dated 3d June 1857.

Para. 1. In these Proceedings, the Board of Revenue submit certain communications from the Collector of North Arcot, having reference to the survey accounts in the Southern talooks of that District, and to the proposed revision of the assessment on the lands of those talooks. In regard to the first, "the survey accounts," the Collector pointed out certain deficiencies, which, he said, would need to be supplied before the assessment could be revised; and in reference to the second, "the revision of the assessment" he dilated upon the course of proceeding, which he thought it would be necessary to follow. The information on this latter subject being somewhat incomplete, the Board, with the permission of Government, obtained the attendance of the Head Sheristadar of the District; and after consultation with that officer, have recorded their views on the points discussed by the Collector.

Ex. Min. Con. 21st February 1857, No. 190.

2. Following the order which the Board have adopted, the Government proceed to notice first, "the revision of assessment." The five Southern talooks were surveyed by Mr. Nisbett, thirty years ago; both the survey and classification were carried nearly to completion; but neither, it is stated, was brought into practical operation. As respects Mr. Nisbett's survey, the Board say that it was only recently that attention had been drawn to it; and as it had been conducted by an officer of ability and experience, it was felt that its result should not be altogether discarded; and accordingly Mr. Nisbett's measurements were introduced in fusly 1264 (1854-55) in supersession of those recorded in the existing accounts. In regard to Mr. Nisbett's classification, Mr. Bourdillon, (then Collector of North Arcot) in his first report upon the revision of the assessment, believed it to have been carefully and judiciously made; and thought that it might be properly adopted. Mr. Whittingham, the present Collector of the District, however, objects to this classi-

Revision of assessment. Pro. para. 2.

Para. 3.

fication: he says, that, Mr. Nisbett, in many instances clubbed several of the previous mamool classes together into one class, with a uniform assessment; and that the application of the present reductions to the class so constituted, will produce inequalities in the extent of remission. The Board shew that Mr. Whittingham's view of the case is erroneous, inasmuch as Mr. Nisbett really re-classified the land, and did not consolidate several of the old classes into one, but that under the new arrangements, the higher classes "include not only some lands ranked as such originally, but also others formerly rated as inferior soils."

3. It is to be observed that the principle on which a revision of the assessment in North Arcot is to be carried into effect, is not uniform, but varying, according to the requirements of the case; the reduction is intended to be proportionately larger on the higher classes than on the lower ones; and in the Northern talooks, it is to be applied to the existing survey rates; while in the Southern talooks, to Mr. Nisbett's rates, which have never yet been brought into operation. Hence, as the Board observe, by the adoption of Mr. Nisbett's classification, "the taxation of some lands instead of being lowered by the revision, may be raised," and this result will doubtless "prove very unsatisfactory to the ryots affected." As a remedial measure, the Collector proposes to preserve Mr. Nisbett's division into one and two crop lands; but to leave the classification in other respects, to be modified by Punchayets of competent natives, belonging to other villages or talooks.

Paras. 4-5.

4. On this point, the Board remark that, although a consequence of the revision, as regards some land, may be an increase of tax, it yet does not follow that the revision will operate unjustly. But inasmuch as it formed no part of the plan of Government to raise the tax on any lands, the existing rates having been expressly declared to be excessive; and it having been laid down that, while the total reduction on the talooks shall be 30 per cent., the higher classes receiving a larger remission than the lower, the reduction shall in no case be less than 10 per cent., the character bestowed by Mr. Bourdillon on Mr. Nisbett's classification, must, the Board think, be understood in a limited sense; for, he no where proposed to dispense with a new survey and classification, which would of course be unnecessary were those made by Mr. Nisbett of indisputable correctness. The Board also shew, that, if on the other hand, these be avowedly incorrect, it would be unfair to enhance the assessment in any case, on the strength of the information afforded by them.

Paras. 6 *to* 8.

5. From the accounts produced by the Head Serishtadar, it appeared that considerable errors exist in the classification of the land, inferior soils being, in some instances, classed as high as those of known superiority; and from these causes, the Board conclude that the accounts of Mr. Nisbett's survey must not be implicitly relied on, except where verified from other sources of information, but merely taken as a guide, especially in distinguishing one from two crop land. The Government concur in this view, and they further approve the Collector's proposal to correct the inequalities by means of Punchayets, a measure which is also supported by the Board.

Paras. 9 *to* 11.

6. The Collector was desirous that some other subjects connected with the revision of the assessment which his Head Serishtadar was to bring to the Board's notice should engage their attention. These, it would appear, were submitted in Memoranda prepared by that officer; but of the points touched upon in those papers the Board have considered it sufficient for present purposes, to

notice only one; and have properly left the remaining subjects to be taken up by the Collector, after due deliberation, and as necessity may suggest. The point noticed by the Board, has reference to the orders of Government of the 20th February 1857, No. 189, relating to the remission proposed for certain of the Northern talooks. In those orders the Government after noticing the failure of the Collector to correct the inequalities in the mean rates of assessmen in certain talooks as compared with those in other talooks, remarked, as a fact, that certain talooks were more highly assessed than others in proportion to their capabilities, and directed that, in such talooks, the new rates should be so applied as to give a larger measure of reduction. This they thought might easily be done by restricting the operation of the higher of the new rates within narrower limits than in the other talooks. The Head Sheristadar has now pointed out to the Board that the adoption of this method will fail to produce a real correspondence in detail between the requirements of the lands, and the reduction actually given. The inequality which exists between talook and talook, he says, prevails to an equal extent between "village and village;" and even if the former be removed, the latter will still remain, unless a correction of classification and assessment of each village be made the process by which the distribution of the reduction to the talook is determined. The necessary examinations for such a work, the Sheristadar thinks, might be accomplished in six months. He has expressed himself in strong terms as to its necessity; the Collector strongly recommends the measure; and the Board observe that the object which the Government had in issuing the orders above quoted, will be imperfectly attained, without the further scrutiny sugggested by the Serishtadar. They add, that it would hardly be worth while to spend time, in equalizing the mean *talook* rates, without extending the enquiry for the purpose of securing an equality of assessment in the several villages. Some extra expense will be entailed in preparing the accounts of each village, which the Board in an after paragraph* compute at Rupees 3,510, as shewn in the margin. In the opinion of the Right Honorable the Governor in Council the measure appears very desirable, and likely to be more satisfactory than if confined to the talooks; and in this view of the case, he resolves to sanction the arrangement proposed.

* *para.* 14.	Rs.
50 *Goomastahs for* 6 *months at Rs.* 10 *per month.*	3,000
3 *do. on* 35, 30 *and* 20 *Rs., respectively.* ...	510
	3,510

State of Mr. Nisbett's survey accounts, para. 13.

7. The following para. of the Board's Proceedings is devoted to a consideration of the state of Mr. Nisbett's survey accounts. These are represented to be in four parts, viz.

1. The Pymash Chittah, or detailed measurement account.
2. The Taram Chittah, or detailed classification account.
3. The Teerwa Dittum, or money rate account; and,
4. The Avarjah, or an abstract account of the total quantity of land in each class, with the assessment.

These accounts, the Board say, must be complete for each village, before the new rates can be adjusted, and the Register of lands prepared according to form A of the new set of village accounts. From the Collector's letter of the 28th February, and Statements accompanying, it is gathered that the accounts will be recovered for the most part, but that some deficiencies will have to be made up. The villages left unserveyed by Mr. Nisbett, must be surveyed; and

as a sum of Rs. 7,800 has already been sanctioned for this purpose, it is calculated that the re-survey of the few villages, in which Mr. Nisbett's Pymash and Taram Chittahs may not be forthcoming, may be accomplished; and that thus, the two first mentioned descriptions of account will be made complete for all the villages.

8. It is mostly in respect of the remaining two descriptions of account, viz. the Teerwah Dittum and Avarjah accounts, the state of which has now for the first time been brought under notice, that measures must be adopted for supplying present deficiencies. The Teerwah Dittum account is stated to be wanting in 119 villages, and the Avarjah in 265 villages. A Goomastah from the fixed establishment in each talook, is at present employed in supplying the deficiencies in the Teerwah Dittum accounts from the Taram Chittahs; but this aid is soon to be withdrawn, and the Collector accordingly applies for an extra establishment as absolutely necessary, for completing the two descriptions of account; and he estimates the cost at Rs. 3,600, as shewn below.

	Rs.
70. Goomastahs for 3 months at 10 Rs. per month for preparing the Avarjahs	2,100.
25. Goomastahs for 6 months at 10 Rs. per month, for writing the Teerwah Dittum and preparatory accounts	1,500.
	3,600.

The Board consider that the immediate preparation of these accounts is of urgent importance, to prevent any further delay in carrying out the revision of assessment; and as they strongly support the Collector's application for extra aid, the Governor in Council resolves to authorize the proposed measure being carried into effect.

9. It is observed that in the application for sanction to an expenditure of Rs. 65,468 for the opertions connected with the revision of the assessment in North Arcot, sanctioned by the Government of India on the 29th November 1855, a sum of Rupees 16,000 was entered for the preparation of survey Registers; but the necessity for re-writing the accounts referred to in the preceding paragraphs not being apparent at the time this application was submitted, no provision was then made for the charge. It appears from Mr. Whittingham's letter of the 16th February last, that a large portion of the 16,000 Rupees allotted for the preparation of survey Registers will not be required for some time to come, as he states that "the land Register cannot be *completed* till the new rates are fixed;" under these circumstances, and in consideration of the urgent necessity which exists for immediately commencing upon the duty of re-writing and completing the survey accounts of both the Northern and Southern portions of the District above referred to, the Governor in Council resolves to direct, that pending the sanction of the Government of India to the disbursement required for that purpose, amounting in all to Rupees 7,110, that sum be drawn from the amount set apart for survey Registers, to be charged to the General Survey Account. Application will be immediately made to the Government of India for the extra disbursement now required, and when the sanction of that authority is received and communicated, it will be the duty of the Board to see that the amount appropriated under the present orders is refunded and applied to its legitimate purpose.

Establishment required for preparing Avarjah and Dittum accounts in the Southern talooks, ...	3,600
Detailed accounts preparatory to a revision of the rates in the Northern talooks, ...	3,510
Rupees...	7,110

6/545-6

10. In paras. 15 and 16, the Board advert to the discrepancies between the Pymash and Taram Chittah accounts of the Northern talooks, pointed out by the Collector; and say that the variations are so great as to detract from the value of Register A, for writing which a large sum has been sanctioned. The Board regret that such should be the case, but think that it will not destroy the value of the Register, or present an impediment to the revision of the assessment. The Governor in Council shares in these views of the Board, and observes that, as the 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, and that the preparation of Register A, on a more perfect model, would be a work more properly left to be undertaken at the period of the general survey.

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

Ordered in consequence that the following letter be despatched.

No. 16. From H. FORBES, Esq., Acting Secretary to Government; to C. BEADON, Esq., Secretary to the Government of India; dated Fort Saint George, 3d June 1857, No. 546.

SIR,

Under date the 29th November 1855, the Government of India sanctioned certain temporary establishments proposed by this Government, for the revision of the assessment in the District of North Arcot, at a total cost of Rupees 65,468, inclusive of a sum of Rupees 16,000 for the preparation of "Survey Registers."

2. The revision has already been commenced, and it will be seen from the proceedings of this Government of the dates noted in the margin, copies of which are before the Government of India, that some progress has been made in the work. The Collector of North Arcot has recently addressed the Board of Revenue on the subject of the survey accounts in the Southern talooks of his District, and of the proposed revision of the assessment on the lands of those talooks, and has pointed out certain deficiencies in the former, which he has shewn must be supplied, before the assessment can be revised. The subject is noticed at length in the accompanying Extract from the Minutes of Consultation, to which the attention of the Government of India is solicited. It will be observed from paras. 7 to 9 of this Resolution, that the cost of completing the survey accounts of the Southern talooks of the District is estimated at Rs. 3,600, and that for the Northern talooks, where work of a similar character has also been found to be necessary, at Rs. 3,510, making a total expenditure of Rs. 7,110.

E. M. C. 2d July 1856, *No.* 677.
Do. do. ,, 731.
Do. 20th Feby. 1857 ,, 189.

3. Under the representation of the Board that the immediate preparation of these accounts is of urgent importance; to prevent any further delay in carrying out the revision, the Governor in Council, in anticipation of the sanction of the Government of India, has ordered that the work shall be proceeded with. The sum of Rs. 16,000 sanctioned on the 29th November 1855 is for the most part still available, as the "Survey Registers" will not be completed for some time to come, and not until the new rates are fixed, and the Governor in Council has ordered that the disbursements required for completing the survey accounts shall be made from this source, until sanction shall have been received to the present application.

4. With this explanation, I have the honor to forward an application in the prescribed form, and to convey the recommendation of the Governor in Council that the additional sum now required for completing the accounts connected with the revision of assessment in North Arcot, amounting to Rupees 7,110, may receive the sanction of the Government of India.

REVENUE DEPARTMENT.—Statement of Temporary increase to Establishment

Year.	Charges. Ordinary.	Extraordinary.	Total.
..	...	..	...

Extract from Home Department of Government of India. No.	Date.	Office to which the proposition refers.	Nature of charge.	Present scale. Rs.	A	P	Proposed scale.	Rs.	A	P.
		Collector of North Arcot.		...	...	...	Establishment required for preparing Avarjah and Dittum accounts in the Southern Talooks.			
							70 Goomastahs at 10 Rs. each per month.....	700	...	...
							25 do. at 10 do.	250	...	...
							Detailed accounts preparatory to a revision of the rates in the Northern Talooks.			
							50 Goomastahs at 10 Rs. each per month.....	500	...	...
							1 Goomastah..... 35-0-0			
							1 Do. 30-0-0			
							1 Do. 20-0-0	85	...	...
							Total...	1,535	...	...

FORT ST. GEORGE,
3d June 1857.

in this Department recommended for the sanction of the Government of India.

Proposition. Permanent. Increase per month.	Decrease per month.	Temporary. Increase per month. Period.	Rs.	A	P	Decrease per month. Period.	Rs.	A	P	Casual or Extraordinary.	Grounds of Proposition.	Local Government's Recommendation.	Orders of the Govt. of India. Home Dept. Remarks.	Financial Dept. Remarks.	Financial Dept. Orders.
Rs.	A P	Rs.	A P												
.....	... ...	.....	... ...	For three months.	2,100	...	...								
.....	... ...	.....	... ...	Six months.	1,500	...	...				Vide letter to the Secretary to the Govt. of India, dated 3d June 1857, No. 546.				
.....	... ...	.....	... ...	Do.	3,000	...	...					Favorable.			
.....	... ...	.....	... ...	Do.	510	...	...								
...	... ...	...	... ...	.....	7,110	...	...								

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

8/2456 Revenue Department.

No. 974

Extract from the Proceedings of the Board of Revenue, dated 30th March, 1857.

Read 2 Com. 11th Feb. 1857 from North West, dated 31st January and 2nd February 1857.

Read also Letters from the same Officer 2 Com. 31st March 1857 - dated 16th and 28th February 1857.

(Here Date No. 28 & 13.)

The foregoing Letters have reference to the state of the Survey accounts in the Southern Talooks, and to the proposed revision of the assessment there. In regard to the former, certain deficiencies were noted which, it is stated, must be supplied before the accounts can be passed, and regarding the latter Mr. Whittingham shows the course of proceeding which, under the circumstances of the case, he will be proper in his opinion to pursue. On both points particularly the latter the information submitted by Mr. Whittingham appeared to the Board incomplete, and it was therefore necessary that they should require the personal attendance of the Head Shirastadar at their own Office with the accounts of 2 or 3 Villages. This has been done, and the Board proceed to notice the explanation afforded by that Officer on the several points brought under consideration.—

2 First as regards the procedure itself. The 5 Southern Talooks were Surveyed by Mr. Roberts thirty years ago.

Both the Survey and classification were carried nearly to completion by that Officer, but neither the one nor the other brought into practical operation. It is only recently that attention has been drawn to this Survey with a view to its practical adoption. It was conducted under an Officer of ability and experience, and it was felt that its results should not be altogether thrown aside. The measurements were accordingly introduced in Tuzly 1861 1857/63 in supercession of those recorded in the existing accounts.

3. As to the classification, Mr Bourdillon in Para 4: of his Report of the 23rd October 1857 observed, [In Con 11th January 58] that he believed it to have been carefully and judiciously made, and that he thought it might properly be adopted. Mr Winterbotham, however, in the communications now recorded, objects to this classification, that it "will cause great inequalities in the extent of remission to lands now paying the same assessment in consequence (he states in Para 5 of his letter of the 28th February 1857) of Mr Nisbett having taken 2 or 3 of the Manual Classes and entered them all in one Class. This description of the mode pursued by Mr Nisbett in his classification is however erroneous. The statement which accompanied the Collector's letter of the 31st January last shews clearly that that Gentleman did not consolidate 2 or 3 whole Classes

[* From Coll. 5th Feby in Con 11th Feby 1857. Para 2.]

[In Con 30th March 57.]

[In Cons 11th July 1857.]

Classes into one; but really reclassified the lands; from which it has ensued, that his higher classes include not only some lands ranked as such originally but also others formerly rated as inferior soils. Hence, if his classification be adopted, the taxation of some lands instead of being lowered by the provision may be raised. Of course this will be very unsatisfactory to the Ryots affected and to avoid it the Collector proposes, while preserving Mr Nisbett's division into 1 and 2 crop lands, to leave the classification in other respects "to Punchayets of competent Natives belonging to other villages or Talooks, restricting them to the rates determined upon, which might be the same as in the Northern Talooks, and to the amount of per centage of production allowed by Government for Runjah and Poonjah."

4. On this point it may be argued, that although a consequence of the provision as regards some lands may be increase of taxation as stated above, yet it does not follow as a matter of course, that the provision will operate unjustly. In the opinion of the late Collector Mr Bourdillon Mr Nisbett's classification which would be the cause of this effect was "judiciously made."

made; and if such be the case unnecessarily
the higher tax which would be imposed
on some lands is only what is due to them
relative fertility.

5 It formed no part of the plan of
Government, however, to raise the Jeerwah of
any lands on this mere suspicion pending a
survey. The existing or Manual rates
have been declared to be excessive; and it
has been determined that, while the total
reduction in the Talooks under consideration
shall be 30 per cent, the higher classes receiving
a larger proportion than the lower, the reduction
shall in no case (except where a second
crop Jeerwa has to be added) be less than
10 per cent. Moreover the character last assumed
by Mr Bourdillon our Mr Roberts classi-
fication must be understood in a limited
sense; for he has no where proposed to
dispense with a new survey and Classifi-
cation, which, were those in use by Mr
Roberts perfect, would be evidently unne-
cessary. And if they are not con-
sidered sufficiently correct to be permanently
maintained

10/4510

maintained it appears to the Board inexpedient
to sanction the Jeerwa of lands in reliance on
the accounts in which they are recorded.

6 An additional and stronger reason
for not implicitly following Mr Roberts's classi-
fication is derived from the accounts produced
by the Head Shanistadar, which tend to shew
that it can only be taken as a guide in the
proposed adjustment of rates, so far as
its details are verified from other sources
of information. In the Jaman Chitta of Aramana
-gal Chutrum, it is seen that the productive
power of Kular, an inferior soil, is rated as
high as that of Seroo mummul, a far better one;
and although the lands in this case are placed
in different classes by the Jaramdar or assessor,
the Sur-Jaramdar has thrown the whole into
one class, apparently without local examina-
tion; as other similar failures to distinguish
between soils of varying quality are also
to be seen in his account.

7 Mr Roberts classification will be
serviceable in pointing out the one and two
crop lands; and in other respects it will be

useful

useful as a guide; but under the circumstances stated above, the Board presume to support the Collector's proposal that it may be subjected to modification; and no better mode occurs to them than the one he suggests. The danger is that the provision may be thereby protracted, an evil which they trust the Collector and the Officer specially deputed to superintend the work will do all in their power to avoid.

8. The Board have pointed out to the Sheristadar that while provision of a Mc Master classification is, in their opinion advisable where necessary, it is open to objection in so far as it is carefully guarded against. Though objected to by the Ryots on its Original formation and now shown not to be fanciful, it will still serve as a guide, and should not be laid aside in any case except on sufficient grounds. It will assist, the Board think, in checking any tendency that may manifest itself to claim for the inferior soils an unnecessary amount of reduction.

9. In the last Para of his letter of the 28th Ins. dated 3rd March/57 No. 840. February

1/55

February 1857 the Collector informs the Board that there are other subjects relating to the provision of the Assessment which it will be convenient that his Head Sheristadar should bring to their notice - and Tolasinga Chetty has accordingly laid before them Memoranda on various points. The consideration of all of these would occupy a very long time, and retard the reception of the orders of Government on the questions of immediate importance to the progress of the provision. Only one subject appears to them to require notice in these Proceedings. As regards the remainder, Mr Whittingham should after due deliberation, seek for instructions if requisite in the ordinary course.

10 The subject alluded to as calling for consideration in these Proceedings relates to the orders of Government in Paras 4 and 5 of the Minutes of Consultations under date the 20th February

Feberuary 1857. No 189. Reurnue Department. In Cons. 2d March 1857.

regarding the remission proposed for certain Northern Talooks. As a reason for the mean rate in those Talooks being very high in comparison with the mean rate of other Talooks the Collector had stated, that some contain a larger amount of highly assessed land than others. the Govern ment considered the explanation to amount to nothing unless it is shown that the land is of superior quality; and pointing that it is notorious that certain Talooks are more highly assessed than others in proportion to their capabilities, suggested a method by which they would receive a larger measure of relief.—

11. It is now pointed out to the Board by the Sheristadar that the adop tion of this method will fail to produce a real correspondence of the rate of remission with the merits of the lands in detail, because the inequality of assessment which exists between Talook and Talook prevails to an equal extent between Village and Village while the former is measured the latter

12/5856

latter will remain unless a correction of class sification and assessment of each Village be made the process by which the distribution of the reduction to the Talook is determined. The necessary examination might be made, the Sheristadar thinks, with the aid of the Ryots of other Villages as a Punchayet in each of which he has expressed himself in strong terms as to its necessity.

12. Under the circumstances stated the object the Government had in view on the orders quoted above will, the Board think be imperfectly attained without the further scrutiny which has been suggested; but as local examination formed no part of the original plan, and as the Ryots in general will receive on the whole a fair measure of relief by the arrangement as it now stands, they do not propose to sanction the mode of proceeding suggested by the Sheristadar without the special order of Government. It is deserving of consideration however in their opinion whether it is worth while to spend time in enquiry with a view to carry out the scheme for equalizing the Talook rates

rates without extending it further for the purpose of securing an equality of assessment on the several Villages. Some extra expense as well as labour will be entailed by the operation as the accounts must be prepared for each Village. The time sacrificed if it does not exceed the Shiristadar's calculation will not much signify as the revised rates cannot under any circumstances be brought under operation with the Settlements of the current year now in progress.

13. The other point for consideration is the state of Mr. Nisbet's Survey accounts. These consist of four parts.

1st. The measurements in detail or the Pymash Chittah.

2dly The Classification or the Tarum Chittah.

3dly The money rates or Teerva Dittum and

4thly An Abstract or Statement shewing the total quantity of land in each class with the assessment. These accounts must be complete for each Village before the new rates can be adjusted and the Register of Lands prepared according to Form A of the new set of Village accounts. The fourth or Statement will not [illegible] and

use, as it is intended to append it to Register A in each case. Government are aware that the accounts above mentioned are not complete for all the Villages. Mr Whittingham's letters recorded at the head of these Proceedings, especially that of the 22nd Ultimo, shew that they will be recovered for the most part, still some deficiencies will remain to be made up. The Villages left unsurveyed by Mr Nisbet must be surveyed; but Rupees 7800 have been already sanctioned for this purpose. The re-survey of such Villages, probably a few only, for which the Pymash and Tarum Chittahs may not be alterately recovered with reg the Shiristadar explains, be carried on out of the above sum. Provision is thus made for supplying what is wanted in regard to the accounts shewing the measurements and classification but the state of the Teerva Dittum and Statement accounts has only now for the first time come under consideration. Mr Whittingham says that the Teerva Dittum accounts will have to be prepared for 119 Villages and Statement for 288 Villages. It is probable

From Coll.r 31st January 1857 No 18. and to 11th February 1857 No 13. Para 5.

From do 2d and from 11th February 1857 No 19. Para. 11th following.

probable that these numbers may be in some degree diminished as the Survey accounts are further discovered, but it seems certain that after allowing for this there will still be a large number wanting.

A Gomastah of the fixed establishment on each Taluk is at present engaged in supplying the Teerwa Dittum as far as practicable from the information afforded by the Taram Chittahs, but the aid thus given is limited and as it must be soon withdrawn in order that the Gomastahs may be put to other work connected with the revision, the employment of extra Gomastahs for the occasion is considered absolutely necessary. They are required it is stated for preparing the Teerwa Dittum and Straight accounts and for assisting in ordering certain preparatory Statements for the revision, a work on which the Surveyors are at present engaged. The sum required is Rupees 3,000, the details of which are shown in the margin. Mr Whittingham at first proposed that the amount should be taken out of the Survey [illegible] Rupees.

From Collector 2nd Inst. 11th January 1855 No 19 Para 10.

72 persons for 8 months at 10 per Month for preparing the straight accounts ---- 2160
25 Do for 8 at 12 for writing the Teerwa Dittum and Straight accounts --- 157
3157

13

From Government to 12th January 1855 No 39 R.D.

From Collr Nth Tellicherry in No 30 March 1855

Rupees 16,000 Sanctioned for rewriting the accounts, but as finial orders were subsequently passed requiring that those accounts should be re-written, Mr Whittingham suggests that the required sum be taken from this source for the time only pending sanction for a separate grant for Teerwa Dittum and Straight accounts. The immediate preparation of these accounts is of urgent importance to prevent any more delay in carrying out the revision, and the Board are of opinion that the extra aid now asked for is necessary.

12. Should Government be pleased to require local examination in the revision of the rates in the Northern Taluks before the assessment is finally fixed the sum required for preparing detailed accounts for the purpose will be Rupees 3510 thus making the total amount for which Sanction is required Rupees 7110, viz:

50. Gomastahs for 8 Months at Rupees 10 per Month ... Rs 3000.
3. Do at Rupees 35, Rupees 30 and Rupees 20 respectively per Month ... 510.
3510.

For the Southern Taluks - 3600
For the Northern do ---- 3510
Rupees --- 7110.

15. It remains to notice the observations of the Collector in Para 6 of his letter dated the 28th February last regarding the value of the old Survey accounts in the Northern Talooks. He there points out that the discrepancies between the Pymash and Sawm Chittahs are so great as to indicate that what have been supposed to be corresponding entries refer to different fields. the variation sometimes amounting to so much as that between 2 and 28 Cawnies. The Shristadar thinks that one number of the Pymash Chittah sometimes includes several Sawm numbers, but if this be true, Mr Whittingham observes, it is fatal to the supposed correspondence of the numbers on the accounts.

16. The Board regret to hear that such is the case as it will somewhat detract from the value of Registers for writing which a considerable sum has been sanctioned. It will not however destroy it entirely nor will it, the Shristadar states, present an impediment to the revision of the assessment.

Passed

Ordered that a Copy of the foregoing Proceedings be submitted for the consideration and orders of the Right Honorable the Governor in Council. 15/545

True Extract

[illegible]
Sy Secretary.

To,

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

Rec. 15th Dispatch
Fr. Cuddy No. 1 June.

No. 331

Extract from Proceedings of the Board of Revenue

Dated 30th March 1857
Read 1st April "
7 Encls. Returned

C.E. Bo. 575. No. 974
3 Encls. 57.

Submitting observations relative to the revision of the Assessment in the Southern Talooks of the North Arcot District with Letters from the Collector connected with the subjects.

No. 14.

Bo. Com. 24th Feby 1857 No. 29
Do. 15th July 1856 No. 2.
Do. 24th April 1855 No. 336.

No. 18.

15

16/545 North Arcot

Collectorate Cutchery
Chittoor 31st January
1857

From
C. Whittingham Esqr
Collector of North Arcot

To
J. D. Sim Esqr
acting Secretary to the
Board of Revenue
Fort St George

Sir,

The Board of Revenue, in intimating to me, in Extract from their Proceedings dated 21st January 1857 No. 261, that they had brought under the consideration of Government the propriety of committing to one of the Sub Collectors, the duty of carrying out the remission of assessment in the Southern Talooks, directed me, pending the receipt of the orders of Government, to continue my present enquiries &c, I have now therefore the honor to report for their information, the manner in which

the work is being conducted-

2 In my letter of the 11th ultimo, I stated that it would be necessary before the rates could be applied in the Southern Talooks, to prepare for each Village, a Statement shewing the extent of land in each class, its manual teermah, and the teermah fixed on it by Mr Nisbett- These particulars are not given in any account, because Mr Nisbett's rates are not in force, and it was necessary, for the purpose of ascertaining how the present rates would be affected by Mr Nisbett's classification, that these particulars should be shown in one statement: a summons from each Village has been directed to attend at the Cutcherry of his Talook for the purpose of painting this account, and the work

work has commenced- 17/5/56

3 For the number of Villages not assessed by Mr Nisbett, or of which the assessment accounts have been destroyed or injured, tarum Chittahs must be prepared- The accounts must be prepared- The number of Villages in which the tarum Chittah or classification accounts were reported by Mr Bourdillon in his letter of the 23d October 1854, to be wanting or defective, was 226- Subsequent discovery of tarum Chittahs in other Villages, has reduced this number to 158, and further enquiry tends to diminish the number wanting- The accounts discovered have been partly found in the Talooks, and partly in the Villages-

4 The number of Villages in which the Pymash or survey accounts were stated by Mr Bourdillon to be wanting or defective, was

was given in the above quoted letter
at 153- Survey accounts have subsequently been found in the Taluks and Villages, which have reduced this number to 117- This number will be again reduced, and until it has been exactly ascertained in each Taluk how many Villages really require to be surveyed, orders for making the few surveys, which will ultimately be necessary, cannot be issued- It will be to be regretted if the opportunity is not taken of introducing a better system of surveying by which the correctness of the work done can be satisfactorily tested-

5 Mr Bourdillon made no mention in his letter above referred to, of the state of the teemah dittums and amujah accounts- Yet

yet these accounts are as much required in making and revising the assessment, as those mentioned in the preceding paras- The number of teemah dittum accounts hitherto discovered to be wanting or deficient is 119- Further enquiry may discover more- But many will have to be prepared- As this is the account, by which the assessment is fixed on each class of land, much care in its preparation and supervision on the part of the directing Officer, will be requisite-

The amujah account, which shows the numbers and extent of land in each class, will also require careful preparation, to check fraudulent transfer of land from one class to another- The number of villages in which this account is wanting, is 265, but further local

Enquiry

arranging may decrease the number
of
A Coomastah from each
Talook, has been ordered to attend
at the Head Shiristadar's Cutchery,
for the purpose of making out the
statements, of which the Cursoons
are preparing the materials, as
stated in para 2. until the Cursoons
work has sufficiently advanced to
afford materials for employing
these Coomastahs, they will be
useful in preparing teemuk
dittum accounts, where they may
be wanting. It was not till the
necessity of the measure was shown
to me by my Head Shiristadar,
that I could consent, so to weaken
the Talook Cutcheries as the one
of the Samonahundy but the four
Coomastahs, and two Writers
allowed for the revision are
totally

in adequate to the purpose.

7 As the Talook Coomastahs
can be employed in making out
the teemuk dittum accounts only
till the work on which the Cursoons
are employed is somewhat advanced,
other provision will have to be made
for completing the teemuk dittum
and amujah statements. It has
been suggested to me by the Head
Shiristadar, that a part of the
amount allowed for rewriting
the Pymash accounts, might be
employed in entertaining Coomastahs
for preparing the teemuk dittum
and amujah accounts, and as the
suggestion seems to me to be deser-
ving of attention, beg to recommend
it for the consideration of the
Board. My letters of the 10th & 11th De-
cember showed the difficulties
of rewriting the Pymash accounts
in

in a satisfactory manner, and
6 it would appear to be a preferable
mode of expending the amount
allowed, in the preparation of
such necessary accounts, as the
Teemuah Settlers and Zemindars

8 With regard to the principle
on which the remission of the assess-
ment should be conducted in the
Southern Talooks, I beg to submit
the following remarks for the
consideration of the Board. The
instructions of Government are,
that the classification of the land
by Mr Pickett, into one and two crops,
is to be maintained, and that the
percentage of remission is to
be such as not to exceed on the
whole District, 30 per cent in Beejah,
and 25 in Poonjah.

The rates for the Northern

21/45 6 19

Talooks were framed with the
intention, of somewhat increasing
that average in the Southern Talooks

If Mr Pickett's division of
the land into different classes,
is also to be maintained, it will
cause great irregularities in the extent
of remission granted on lands now
paying the same assessment, for
instance 39 Cs 15 as 12 ch of land, which, as
is shown in the accompanying
statement, have hitherto been
divided into 3 classes, are all
classed by Mr Pickett as 1st class-
Whatever ratio therefore is applied
to the land, must, if Mr Pickett's
division into classes be adhered to,
be applied to the whole extent
of the 39-15-12 Cawnies; and the
inequalities that would ensue
in the amount of remission
granted on the land by the

of the new rates, is shown in Column 22-

9 The only method of obviating this difficulty, which presents itself is, to distribute anew the lands into classes, observing the classification into 1 and 2 Crop made by Mr Nisbett; and I think this might well be left to Punchayets of competent Natives belonging to the neighbouring Villages, or Talooks; restricting them to the rates determined upon, which might be the same as in the Northern Talooks, and to the amount of percentage of reduction allowed by Government for Munjay, and Poonjay respectively-

I have the honor to be
Sir,
Your Most obedient Servant

North Arcot
Collector's Cutcherry
Trivettoor 31 January
1857

C. Pelly[?] Lawes[?]
Collector

Comp'd by
[illegible]

1857 Department
No. 509
From, the Collector of
North Arcot
To The Actg Secretary
to the Board
of Revenue
Fort Saint George

Dated 31st January 1857
Recd 4 February

No. of letter 18
enclosure one

R 331/57
In Cons. 11 Feby 1857

With reference to Bd's
Pro. of 21st January 1857
No. 261 Reports for the
information of the Bd.
the manner in which
the work of the reduction
of assessment
is being conducted.

Vide Letter to Govt. 11th Feby 1857
Orig. to Govt. 30 March
1857

710 N. Arcot 16 Feby to 30 March /57
539 N. Arcot 2 Cons. 11 Feby /57
2497 N. Arcot 1 to 26 June
840 N. Arcot 23/2 in 30 March /57
2646 N. Arcot 3 July to 1 Aug

2-545/10

16

No. Hgs. Occupied on each Channel	Description	Extent of Land irrigated from each Channel	Name of Channel	Class	Acres	Cultivation of Season 1870 as per Watkins's Memorandum: Maximum Demand per acre	Cultivation of Season 1870 as per Watkins's Memorandum: Minimum Demand per acre	Cultivation of Season 1870 as per Watkins's Memorandum: Amount of Demand as per Watkins's Memorandum	Cultivation of Season 1870 as per Watkins's Memorandum: Crop	Cultivation of Season 1870 as per Watkins's Memorandum: 1st Crop	Cultivation of Season 1870 as per Watkins's Memorandum: 2d Crop	Cultivation of Season 1870 as per Watkins's Memorandum: Total	Supply per acre as per Watkins's Memorandum: Crop	Supply per acre as per Watkins's Memorandum: 1st Crop	Supply per acre as per Watkins's Memorandum: 2d Crop	Proportionate assessment: Crop	Proportionate assessment: Amount of Proposed assessment: 1st Crop	Proportionate assessment: Amount of Proposed assessment: 2d Crop	Proportionate assessment: Amount of Proposed assessment: Total	Proportionate assessment: Crop	Proportionate assessment: Percentage	Proportionate assessment: Crop	Proportionate assessment: Percentage
1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Panjah				1	2 13 49 11 3	-	1	2 3 -	- - -	23 -	52 8 6	- - -	52 8 6	17	1 14 -	- - -	1 14 -	45 13 -	- - -	45 13 -	4 13 -	9 10 4	7 7 3	14 3 -	
		26 9 -	1	22 12 59 13 7		2	1	14 - -	10 8 -	24 8 -	371 14 -	278 14 6	650 12 6	4	8 8 -	4 4 -	12 12 -	225 12 6	112 11 3	338 10 9	252 8 10	42 11 6	312 1 9	47 15 4
		11 11 -	2	15 15 - 166 4 11		2	1	14 - -	10 8 -	24 8 -	163 10 -	122 11 6	286 5 6	4	8 8 -	4 4 -	12 12 -	99 5 6	49 10 9	149 - 3	37 4 8	20 - 3	137 5 3	47 15 4
		1 11 12	3	12 12 9 22 3 1		2	1	14 - -	10 8 -	24 8 -	21 4 6	18 3 5	42 7 11	4	8 8 -	4 4 -	12 - -	11 11 9	7 5 11	19 1 8	- 1 5	- 6 4	20 6 3	47 12 10
		39 15 12	-	- - - 799 11 7							559 12 6	419 13 5	979 9 11	-				329 13 9	169 14 11	499 12 8	280 4 11	36 4 -	469 13 3	47 12 4
		6 1 4	1	22 4 2 135 4 6		2	2	12 - -	9 - -	21 - -	72 15 -	57 11 3	127 10 3	4	8 8 -	4 4 -	12 12 -	57 18 9	25 13 4	77 5 1	87 2 5	42 11 3	50 2 2	39 13 6
		10 14 12	2	15 15 - 174 1 8		2	2	12 - -	9 - -	21 - -	131 1 -	98 4 9	229 5 9	4	8 8 -	4 4 -	12 12 -	92 15 5	46 6 8	139 4 1	52 8 7	20 - 3	90 1 8	39 4 4
		1 13 12	3	12 12 9 23 12 5		2	2	12 - -	9 - -	21 - -	22 5 -	16 11 9	37 - 9	4	8 8 -	4 4 -	12 12 -	15 12 11	7 14 5	23 11 4	- 1 4	- 5 7	15 5 5	37 4 5
		18 13 12		333 2 10							226 5 -	169 11 9	396 - 9					100 5 1	50 2 5	240 7 6	92 11 4	27 13 2	155 9 3	39 4 6
		6 15 12	2	15 15 - 111 5 7		2	3	10 - -	7 8 -	17 8 -	69 13 6	52 6 1	122 3 7	6	7 8 -	3 12 -	11 4 -	52 6 3	26 3 2	78 9 5	32 11 11	29 7 5	43 10 2	35 11 2
		5 3 12	3	12 12 9 64 1 9		2	3	10 - -	7 8 -	17 8 -	39 6 -	29 14 6	69 - 6	6	7 8 -	3 12 -	11 4 -	39 4 1	19 10 1	58 14 2	8 1 7	12 1 4	32 11 6	36 14 -
		- 11 12	4	11 3 4 8 5 9		2	3	10 - -	7 8 -	17 8 -	7 3 6	5 3 2	12 13 8	6	7 8 -	3 12 -	11 4 -	5 8 1	2 12 -	8 4 1	- 4 -	- 4 -	4 9 7	35 12 8
		1 12 15 4		186 3 10							179 8 6	97 2 5	226 10 11					2 5 45 2 3	145 7 8	190 13 2	2 14 11	80 15 3	35 7 4
		71 12 12		1317 7 3							915 10 -	656 11 7	1602 5 7					50 5 3	298 13 7	805 15 10	28 7 5	32 1 5	706 5 9	44 1 3
		- - -	2	15 15 - - - -		1	2	10 - -	- - -	10 - -	- - -	- - -	- - -	3	7 8 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
		10 10 8	3	12 12 9 138 12 7		1	3	10 - -	- - -	10 - -	109 1 9	- - -	109 1 9	6	7 8 -	- - -	- - -	81 5 3	- - -	81 5 3	57 7 4	41 5 4	27 12 6	25 7 4
		- - 12	4	11 3 4 - 8 5		1	3	10 - -	- - -	10 - -	7 9	- - -	7 9	6	7 8 -	- - -	- - -	- 5 5	- - -	- 5 5	- 2 9	32 11 -	- 2 1	26 14 11
		10 14 4		139 5 -							109 9 3	- - -	109 9 6					81 10 11	- - -	81 10 11	57 6 1	41 5 10	27 14 7	25 7 4
		82 11 -		1458 1 3							1025 3 6	656 11 7	1711 15 1					379 - 2	298 13 7	977 15 9	481 1 6	32 15 8	734 4 4	42 11 2
Panjah Channel		- - -	2	15 15 - - - -		1	2	12 - -	- - -	12 - -	- - -	- - -	- - -	4	8 8 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
		7 5 12	4	11 3 4 82 2 3		1	3	10 - -	- - -	10 - -	74 - 9	- - -	74 - 9	6	7 8 -	- - -	- - -	55 3 2	- - -	55 3 2	27 5 1	33 1 8	18 13 7	25 7 5
		7 5 12		82 2 3							74 - 9	- - -	74 - 9					55 3 2	- - -	55 3 2	27 5 1	33 1 8	18 13 7	25 7 5
		90 - 12		1541 3 6							1099 4 3	656 11 7	1785 15 10					734 3 4	298 10 7	1032 13 11	508 6 7	32 15 9	753 1 11	42 3 7
Total Channel Irrigation		- 12 6	1	23 6 6 18 1 8		2	1	12 8 -	9 6 -	21 14 -	9 10 8	7 4 -	16 14 8	4	8 8 -	4 4 -	12 12 -	6 9 2	3 4 7	9 13 9	8 3 11	45 8 7	7 - 11	41 11 6
		114 13 6		1309 4 5																			
Panjah		24 - 4	1	2 1 3 49 1 3																			
Panjah Channel Irrigation		32 10 4	1	22 4 2 726 8 1																			
		29 9 8	2	15 15 - 471 - 11																			
		19 10 12	3	12 12 9 251 1 1																			
		- 12 8	4	11 3 4 8 2 2																			
		82 11 -		1458 1 3																			
No. Channel		7 5 12	4	11 3 4 82 2 3																			
— do		90 - 12		1541 3 6																			

Waste of fuel

1	2	3			Class	4			5
Punjab		24	-	4	1	2	13	49	12 3
		26	9	-	1	22	1 2	591	3 7
		11	11	-	2	15	15 -	186	4 11
		1	11	12	3	12	12 9	22	3 1
		39	15	12	-	-	- -	799	11 7
		6	1	4	1	22	4 2	135	4 6
		10	14	12	2	15	15 -	174	1 8
		1	13	12	3	12	12 9	22	12 8
		18	13	12				333	2 11
		5	3	12	3	12	12 9	68	15 9
		-	11	12	4	11	3 4	22	7 9
		12	15	4				180	3 10
		71	12	12				1317	7 6
		-	-	-	2	15	15 -	-	- -
		10	12	8	3	12	12 9	138	12 7
		-	-	12	4	11	3 4	-	8 5
		10	14	4				139	5 -
		82	11	-				1458	14 3
		-	-	-	2	15	15 -	-	- -
		7	5	12	4	11	3 4	82	2 3
		7	5	12				82	2 3
		90	-	12				1541	4 6
Total Channel Irrigation.		6	-	12	6	1	23	6 6	18 1 8
Total		112	13	6				1809	4 5
Punjab		24	-	4	1	2	13	49	12 3
Nunjah Channel Irrigation		32	10	4	1	22	4 2	726	8 1
		29	9	8	2	15	15 -	471	11 -
		19	10	12	3	12	12 9	251	1 1
		-	12	8	4	11	3 4	8	11 2
		82	11	-				1458	14 3
Dº Canal		7	5	12	4	11	3 4	82	2 3
		7	5	12				82	2 3
		90	-	12				1541	4 6

Class of Channel

Canal Irrigation

Extent of land irrigated per Square Miles	Amount of Revenue per Square Mile	Amount of Revenue per Chittack				Total	Average Crop	Fines Crop	Total
		1st Crop		2d Crop					
25	26	27		28		29	30	31	32
15 10 -	198 11 1	229	2 11	-	- -	179	4 9	- -	179 4 9
3 6 -	52 13 10	33	4 7	-	2 7	58	3 -	20 3 -	10 1 6 30 4 6
- - 4	- 4 -	-	3 6	-	10 6	-	6 1	- 2 2	- 1 1 - 3 3
- 1 -	- 12 9	-	14 -	-	25 12 1	1	5 6	- 8 6	- 4 3 - 12 9
2 7 4	53 14 7	34	5 6	90	11 9	88	1 7	20 13 5	10 6 10 31 4 6
7 13 10	174 14 11	94	5 -	28	3 9	155	- 9	66 12 10	33 6 4 100 3 3
3 2 12	50 9 -	38	1 -	-	- -	65	9 9	26 15 4	13 7 10 40 7 2
- - -	- - -	-	- -	99	4 6	-	- -	- - -	- - - - - -
11 - 8	225 7 11	132	6 -	31	12 7	231	10 6	93 12 2	46 4 2 140 10 4
6 14 8	110 1 6	69	1 -	8	12 7	120	13 9	51 12 9	25 14 5 77 11 2
1 2 12	15 - -	11	11 6	1	10 3	20	8 1	8 12 7	4 6 3 13 - 2
- 3 8	2 7 3	2	3 -	-	- -	3	13 3	1 10 3	- 13 1 2 4 4
8 4 12	127 8 9	82	15 6	62	3 7	145	3 1	62 3 7	31 1 9 93 5 5
21 12 8	406 15 3	249	11 -	187	4 2	436	15 2	170 13 5	88 6 9 265 4 2
1 11 4	27 2 5	17	2 6	-	- -	17	2 6	12 12 4	- - - 12 12 4
1 1 4	13 12 9	10	13 6	-	- -	10	13 6	8 1 5	- - - 8 1 5
- - -	- - -	-	- -	-	- -	-	- -	- - -	- - - - - -
2 12 8	40 15 2	28	- -	157	4 2	28	- -	20 10 9	- - - 20 10 9
24 9 -	647 16 5	277	11 -	-	- -	484	15 2	297 11 2	88 6 9 386 1 11
6 1 8	97 2 4	73	5 1	-	- -	73	5 1	51 12 9	- - - 51 12 9
2 7 -	27 5 8	24	8 5	-	- -	24	8 5	18 4 6	- - - 18 4 6
8 8 8	124 7 7	97	12 6	-	- -	97	13 6	70 1 3	- - - 70 1 3
38 1 8	572 6 -	375	8 6	187	4 2	562	12 8	267 12 5	88 6 9 356 3 2
- - -	- - -	-	- -	-	- -	-	- -	- - -	- - - - - -
1 11 4	29 13 10	21	2 5	15	15 6	37	4 2	14 7 8	1 2 10 21 11 6
130 6 12	810 14 11	606	- 1	202	3 8	809	3 9	461 5 10	96 13 7 557 3 5
95 10 -	198 11 1								
10 3 12	22 7 12 9								
11 12 12	188 - 11								
2 5 -	29 9 6								
- 3 8	2 7 3								
24 9 -	447 16 5								
6 1 8	97 2 4								
2 7 -	27 5 8								
8 8 8	124 7 7								
38 1 8	572 6 -								
1 11 4	29 13 10								
130 6 12	810 14 11								

Total of fuel by 1284

Extent of land irrigated per Square Miles	Amount of Revenue per Square Mile	Amount of Revenue per Chittack				Total	Average Crop	Fines Crop	Total
		1st Crop		2d Crop					
33	34	35							
19 6 11	9 12 2	39	14 2						
22 9 4	42 11 9	27	14 6						
- - 9	15 12 -	-	2 10						
- - -	- - -	-	11 9						
22 10 1	41 15 10	25	15 1						
74 11 9	42 10 -	64	13 7						
10 1 10	20 - -	26	2 7						
- - -	- - -	-	- -						
84 13 7	67 9 5	91	- 2						
32 6 4	29 6 7	43	3 5						
1 12 -	- 12 2	3	5 -						
- - 1	- 3 5	1	5 11						
34 3 5	26 15 2	34	15 9						
41 11 1	34 13 8	31	11 -						
14 6 1	12 11 11	4	6 2						
5 11 4	4 1 6	-	2 12 1						
- - -	- - -	-	- -						
28 1 5	49 1 6	7	2 3						
61 12 6	36 1 11	47	15 3						
43 5 7	46 9 3	27	8 4						
9 - 9	33 12 8	6	3 11						
54 6 4	43 11 2	27	12 3						
16 2 10	37 12 3	206	9 6						
- - -	- - -	-	- -						
15 2 4	45 8 3	15	8 5						
453 11 6	31 4 7	252	- 4						

P 331/57

23/5456

Letter from Board of Revenue dated 19th Feb 1857 Enclosing Statements

No 19

26/5456

North Arcot

Collector's Letter

Dated 2nd February

1857

From

C Whittingham Esqr

Collector of North Arcot

To

J D Sim Esqr

Acting Secretary to the Board

of Revenue

Fort St George

Sir,

I have the honor to submit for the information of the Board of Revenue, some further information on the subject of the accounts connected with the revision of the assessment in the Southern Talooks, and also to submit the answers on some points connected therewith.

2 The annexed statements show the result of enquiries up to the 26th December last, regarding the state of the Cymach and Tarem Cultivation accounts as reported in my letter of

the Sheristoor Cutchery, the number of Pymash accounts has been much diminished, in consequence of the recovery of many additional accounts; and as many more will very probably be found in the hands of the Canongoe, it cannot at present be ascertained how many Pymash will require to be surveyed, and how many to be classified.

3 In the Taluk of Vellore, all the Pymash accounts, which were required to complete the collection found in the Collectors office, have been recovered, and are only of the Tarum Chittah or classification accounts, is wanting. The Tahsildar has reported that, these accounts are all in a perfect state, but the fact has not yet been ascertained in the Sheristoor Cutchery.

In the Polore Taluk, all the missing Pymash accounts have been recovered, but the Tahsildar states

that only sixteen 27/5450 of these are in good order, the other nine being damaged. In this Taluk 34 Tarum Chittah Classification accounts were wanting, all but 11 have been recovered, and are in good order.

In the Wandewash Taluk, all the Pymash accounts which were found wanting in the Collectors and Taluk Cutchery records, have been found in the hands of the Canongoe, but 6 of these, 6 are damaged. The Tarum Chittah accounts have all, but 14, been recovered.

The state of the accounts in the Arnee Taluk, I am unable to report at a later date, than the 26 December, as I have received no subsequent information from the Tahsildar. The number of Pymash accounts wanting, up to that date, was 19, and of Tarum Chittah 6.

In the Tirutturoor Taluk, for which

which 34 Pymash accounts were
wanting, 10 have, upto this date,
been discovered, of which two are
in bad order - of the missing Sarum
Chittaks amounting to 75, 18 only have
as yet been found, and of these, 8 are
are in bad order -

4 I would beg most strongly
to recommend, when it has ultimately
been ascertained what number of
Villages require to be surveyed, that
a better system of surveying be
introduced, than the imperfect
method hitherto employed - As the
number of Villages that will require
to be measured, will be few, perhaps
Captain Beatty might be able to
detach competent persons to survey
them -

5 Altho' I have stated in
my letter of the 31st ultimo that, it
appeared to me to be the only practicable

98/545 method of carrying out the revision
of the assessment in the Southern
Talooks, to permit the ryots by
means of Punchayet, to redistribute
under the superintendence of the
Collector, the lands into classes, other
than those determined by Mr Nisbett,
it will be nevertheless necessary, in
the case of those few Villages, of which
the former classification does not
exist, to classify them in the first
instance, in the manner pursued by
Mr Nisbett, in order that the revision
may be conducted in them on the
same principles as in the other
Villages - The productive powers
of each class of land, and the com-
=mutation price at the market-
rates, must be first determined,
before any steps towards the
revision can be taken in these
Villages -

6 The work of revision
however in the great bulk of the
Villages

Villages in the Southern Taluks,
will not be retarded by the in-
completeness of the accounts of a
few- As stated in my letter of the
31st ultimo, the Curnums of the Villages,
of which the accounts are complete,
are now engaged at their several
Taluk Cutcheries, in preparing,
from the Tasmak Settlement, and
Runjak accounts, the statements
necessary for conducting the revision
of assessment- Since July 1864, the
Pymash or survey of Mr Nisbett
has been adopted, in lieu of the
former measurements, but the
classification and assessment
remain as before- From the Tasmak
Settlement, the Curnums are taking
Mr Nisbett's classification and rates,
and from the Runjak, ascertaining
the extent of land in each class-

7 These accounts cannot
be finished before the end of

27

29/9/65

but it will not be necessary to wait
for their completion before com-
-mencing the revision, which may
be begun as soon as the accounts
of a few Villages are ready- I would
therefore beg to solicit an early
reply to my suggestion, as to the prin
-ciple upon which the revision
is to be conducted- The effect of the
classification of Mr Nisbett, in which
the revision is attempted with reference
to present rates, is shown in the
Statement which accompanied my
letter of the 31st ultimo, & I do not see
how an equable reduction is possible,
unless the distribution into classes,
by Mr Nisbett, is revised; and for the
purpose of revision, the most eligi
-ble plan seems to be that suggested
viz. that the work should be entrusted
to Punchayets of competent Patwa-
-ries- They would be restricted to the
number and amount of the rates sanctioned
for the Eastern Taluks, to ascertain
per-centage of reduction in every

Villages in Poonjay, fixed with reference to the circumstances of the Villages they were classifying, and to the division into 1 crop and 2 crop land made by Mr Nisbett-

8 In fixing the amount of percentage of reduction in any Village, the extent of remission which would result from an application of the rates to Mr Nisbett's classification might be taken as a guide, for instance, in the Village of Vapoor [?] in the Usut [?] Talook, of which the statement was forwarded to the Board with my letter of the 31st ultimo, the amount of reduction on present rates, by the application of the proposed rates, to Mr Nisbett's classification, is, in Poonjay 9-10-4 per cent, and in Nunjay 32-6-5- In another Village, Chucramullur [?], in the same Talook

30/95

Talook, the reductions obtained in the same way are in Poonjay 18-1-10, and in Nunjay 21-15-8 per cent- It would be necessary to guard against exceeding the mean amount of remission allowed for the Southern Talooks-

9 Teerwah dittum accounts will have to be prepared for 119 Villages from the Tarum Chittah or classifi-cation accounts- These give the number of Kallams each class of land is capa-ble of producing which in the teerwah dittum, are commuted into money- The information contained in the teerwah dittums includes the amount of Meirah to Village Servants &c, besides a statement of the amount of tax on each class, and where the Village is large, will take from 8 to 10 days to prepare, tho' when the Village is of small extent, 1 or 2 accounts may be completed in a day

These

these teemah settlem accounts can be prepared by the Talookdars collectors from each Talook, and by the revision Establishment; until the accounts under preparation by the Commissioner come somewhat advanced, when it will be necessary, as stated in my letter of the 31st ultimo, to provide other hands for their completion.

10 The materials for the amanjah accounts are to be found partly in the tauzee Chittah, and partly in the Teemah settlem. In the tauzee Chittah, the number of Hallums fixed on each class of land is entered, but the total extent of land in each class is not given; this total has to be ascertained, and is then entered in the amanjah. In doing this, as it is not previously known how many numbers there will be of any class, the items are first written on waste paper, transferred

21/545-6

reading the numbers consecutively from the tauzee chittah, and then entering them on the paper according to their classes. The numbers and the Hallums fixed on them, are then entered in the amanjah account according to their classes, and in the last Column, the teemah is given as taken from the teemah settlem account. This double operation is unavoidable.

The preparing amanjah for the 265 Villages required, is calculated to occupy 70 persons for 3 months. Great care will be necessary in preparing them, to prevent an fraudulent transfer of numbers from one class to another.

11 I have already in my letter of the 31st ultimo made a suggestion for obtaining the additional hands requisite for the work. The Board are aware that the proposal of re-writing the Pymash accounts

amounts did not originate with me, and that in my letter of the 3d August 1855, when re-transmitting the tabular statement for the additional establishment, I deemed it proper to represent the great expense that it would involve without apparently a sufficiently compensating advantage, as when the accounts survey was made, which was referred to in para 8 of that Proceedings of the Board of Revenue No 106 dated 11th January 1855, these amounts would require to be re-written.

A further examination of these accounts has confirmed the opinion then expressed, and the impossibility of re-writing them in a satisfactory manner was shown in my letter to the Board of the 10th and 11th December last. Considering the urgent necessity of speedily preparing the Teemuk Settlement and Amujah accounts, and the absolute inability

32/5956 of the present establishment to do it, I have considered it necessary to submit for the consideration of the Board, the proposal to employ, for a time, a part of the amount sanctioned for re-writing the Bymash accounts, in this more pressing business.

12 The total amount sanctioned for the payment of 93 peons etc for 14 months, for re-writing the Bymash accounts, was, at the rate of 10 Rs per month per person, Rs. 13020- Of this sum, I would propose to employ 3,600 in preparing the Teemuk Settlement and Amujah accounts, employing 70 persons for 3 months, at the rate of 10 Rs per month each, for writing the Amujah, and 25 persons for 6 months, at the rate of 10 Rs each per month, for writing the Teemuk Settlement, and for assisting in writing the accounts now under preparation

by the Commissioners the arrangements being of the first importance, permission has in the above proposal, been made for its completion first.

North end
Colchester Lighthouse
Jamestown 2 February
1857

I have the honor to be
Sir
Your most obedient servant
Thos Thompson Lieut
Collector

To
J. D. Sim Esqr
acting Secretary to the Board of Police
Hobart Town

1857 Feb 4 Rec'd
No 5030
Lieut Thompson
Collector
Colchester
Sir Police Office
Hobart Town
4th February 1857
Requesting to be
informed whether the
Commissioners of the
Land Fund
will be required to
contribute towards
the
Construction of
Colchester Lighthouse
Answered 5th Feby 1857
Police Office, Hobart Town
5th February 1857
Sir
I have the honor to acquaint you for the information of the Commissioners of the Land Fund, that the Board of Police will not be required to contribute towards the Construction of Colchester Lighthouse
I have the honor to be
Sir
Your most obedient servant
J. D. Sim
Secretary
Lieut Thompson
Collector
Colchester

No 5030
Rec'd 4 Feb 1857
Lieut Thompson
Collector
Colchester
Sir Police Office
Hobart Town
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Your most obedient servant
J. D. Sim
Secretary
Lieut Thompson
Collector
Colchester

No 5030 Rec'd 4th Feby 1857
Police Office 30th January 1857
Sir
I am directed by the Board of Police to request that you will inform them whether the Commissioners of the Land Fund will be required to contribute towards the Construction of Colchester Lighthouse
I have the honor to be
Sir
Your most obedient servant
J. D. Sim
Secretary
Lieut Thompson
Collector
Colchester

Police Office 30 January 1857
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I have the honor to be
Sir
Your most obedient servant
J. D. Sim
Secretary
Lieut Thompson
Collector
Colchester

2/3/57

to Mudgeer records connected with the five Southern Talooks

26 Decr. last.

13	14	15	16	17	18	19	20 Remarks
Partially	Entirely	Total	Remaining assessable	Deduct Exempted from the Cess for the reasons specified in the margin	Total of Col.s 16 and 17	The remainder of which is liable to the Cess for the reasons specified in the margin	
21	"	21	116	3	118	19	On the receipt of the report from the Sub-Collector the existence of the accounts in the books of the Canongoe will be ascertained.
25	"	25	165	25	190	"	
27	17	46	221	12	233	34	
17	8	25	171	"	171	25	
21	10	46	187	12	199	32	
121	35	161	860	51	911	110	

Sooksagor

Sooksagor

Sooksagor

These two Villages have been washed away by the river therefore there is no necessity to survey them.

Talook.

Talook

Survathombala Village has been surveyed and assessed but the account appears to have been returned in the Talook Cutcherry.

Survathombala Village does not appear to have been surveyed

Fort St. George
Collector's Cutcherry
Kurnaum 2nd February 1805

(Signed) C. Whitehill
Collector

(Signed) Geo. D. Line Boys
Secretary to the
Board of Revenue

Rec'd 29 Sept 1837
No 6

Rec'd a letter from
the Collector of Customs
dated 6th instant
Secretary to the Board
Fort St George 27th July
1837 No 19.

R 331/57.

In No 539 of 1837
Ind 11th Sept.

Statement showing
the state of the Pay-
ment account
in the Horse mounted

38/95/6

34

North Street

Collectors Of Cutchery

No. 28

Jerusalem 16 February 1857

From

C. Whatton Jeans Esquire

Collector of North Street

To

J. D. Sim Esquire

Acting Secretary to the

Board of Revenue

Fort Saint George

Sir

I have the honor to acknowledge
the receipt of your Extract from the
Proceedings of the Board of Revenue
dated 12th February 1857 Communica-
ting the final orders of Government
on the subject of remitting the Py-
-mash and Tarum Cuttah accounts.

2 Statements similar to those sub-
mitted for the Northern Talooks,
had been prepared for the Southern
Talooks, and were about to be for-
-warded - The orders now received
render their submission unnecessary

&c.

No. 26/1945-6

No. 6. Statement Showing the State of the Classification accounts in the Hoazoor Records Connected with the five Southern Talooks as ascertained upto the 26th Dec.r Last.

Sl. No.	Names of the Talooks	Number of Villages in the Talook	Number of Villages Measured and Classified	Remaining	Remaining for want of Boundary Marks	Partially Damaged	Entirely Damaged	Total
1	2	3	4	5	6	7	8	9
1	Sirut	137	.	137	1	5	4	10
2	Vellore	190	.	190	.	4	5	37
3	Tirukattoor	267	3	264	39	43	11	36
4	Palear	196	.	196	1	24	3	44
5	Mundmarch	231	.	231	2	39	20	183
		1021	3	1018	43	125		

Deduct

Remaining accounts awaiting Classification	Remaining in Talook Cutchery	Remaining in the Cannums of the Talooks	Total	Total of Cols 10 and 13.	No. of Villages for which there were no Classification accounts available in the Talook Cutcherry at the time of the Cannums being held	Remarks
Accounts remaining in the Talook Cutchery on Cudjan for those not forthcoming as well as those damaged in the Hoazoor records as per reports received from the Talooks						
10	11	12	13	14	15	16
131	.	.	.	131	6	On the receipt of the reports
180	9	.	9	189	1	from the Talooks the existence
177	12	.	12	189	75	of the accounts in the hands
160	2	.	2	162	34	of the Canungoes or otherwise
187	6	6	12	199	32	will be ascertained.
835	29	6	35	870	148	

1 Tirukattoor Rs19 entirely Motorpha Village but a small extent will seem to be classified -

1 Pandipooram Rs 20 D.o — — D.o

1 Talkay Khotrim Rs 253, 12 Classification is necessary -

Vide Abstract
Collectors Letter
Dated 8th February 1887

By J. C. Sim Esqr
Talooq Sheristadar
Board of Revenue
Letter No 463 Dated
[illegible]

C. W. Cunningham
Collector

As the Zymaish numbers are com-
-parative in the Southern Talooks
and as the accounts of the two
subsequent years are prepar-
-ed, the same difficulties do not
occur, as were experienced in the
Northern Talooks —

3ly The Question of procuring the
Zymaish accounts having been
thus disposed of, and the amount
allotted for that work not being
available for the purpose suggested
in my letter of the 3rd Ultimo and
2ly Instant, it will be necessary
to make early provision for prepar-
-ing the Teemah Settlement and
Zemindy accounts —

The necessity of preparing these
accounts where they are wanting, has
been shown in my letters just quoted.

4ly As this work is much urgent,

being essential to the revision of the
assessment in these Southern Talooks
and as the Land Register Cannot
be Completed till the new rates are
fixed, perhaps the Board might
be willing to obtain sanction for
employing a part of the 13,020 Rupees
allotted to that work, in preparing
the Teemah Settlement and Zemindy
accounts, while sanction is being
obtained for the additional amount
required. —

5ly — I would beg to recall to the
notice of the Board, that the work
to be done in the Southern Talooks
is not, as in the Northern Talooks,
the simple revision of an existing
assessment, but the introduction
of a new Classification and
assessment to be followed by a
revision; and this has to be done
for

for every Village, & each Village has its own distinct rates.—

It was not till the work of revising the assessment in the Southern Talooks was entered upon, that it was found how little the nature of the undertaking had been appreciated, and how inadequate were the provisions made for bringing it to a conclusion.

I have the honor to be
Sir
Your most Obedt Servt

Portlock Street
Collectors Office Calcutta
Dated the 16th February
1857.

Collector

To
J. D. Low Esqre
Acting Secretary to the
Board of Revenue
Fort William

Rec'd 30 March
No 710
Sir Collr
Ans. 30 March 1857

47/595-6

Sir Ph. Stephen

No 43. Collector's Circ. (Ceiling)
6

Inspection 28 February 1827

Sir

Sir Wm Cockburn Bart

Collector of Perth Amboy

Sir

Sir J. D. Stein Esqr

Asst Secretary to the Board of Ord.

Fort Saint George

Sir,

Inst. I have the honor to acknowledge the receipt of your letter of the 27th

ult. enclosing a Circular letter from the Board of Ordnance dated the 23d

Ult. addressed to the Collectors of Ordnance Stores at the several Ports

of Great Britain, with directions to transmit to the Board with the accounts

ordered to be rendered by them

2. The three principal points which appear to require to be brought to the notice of the Board are, the state of the accounts as hitherto ascertained, the nature

Can.

42
5456

measurements up to the standard.

Three pensioners remain to have their
uniform, once the tailor to finish them
in lieu of the Sergeants as before.
Platt to account to Sutton of the
accounts of the foreign merchants
by the Victoria agent, and afford the
means of becoming the true amount
thereof, so that the preparation of
the Register under the form A. for
the three Sandwich Islanders be taken
pastoring accomplished.

In order to ascertain the exact
state of the account to the 24th Oct.
taken by the Pitchery with those
from Ouchak to Ouchak. Three
pensioners have already been ordered
to proceed to Sandwich with the
Pitchery proceed on Monday, for
the purpose of carrying on the examin-
ation of the accounts during the
absence of the Sergeants.

Copied

42/5950

...ge. The Second Settlement not being affected by the Second Appendix of those accounts which have been received are available Varijahs the Varijahs which will, for the reason above stated, have to be rewritten, about 92 with those to be newly prepared, and about 82 Seermah Settlements.

5. In order to carry out the revision of assessment it was found necessary to prepare for each village as detailed in para 2 of my letter of the 31st Ultimo an account showing how the present rates would be affected by assigning to them the rates proposed for the Northern Talooks according to Mr. Pinhey's classification, and it was found that when rates were applied uniformity of reduction was impossible, in consequence

sp

44/1856

a Share to the Distribution into 192
crop made by Mr Gisbett, and should
make use only of the Rates proposed
for the Northern Districts, but
that they might make such
alterations in the classification
as they considered necessary. The
Rates of 2 Villages have given
in their proposed classification,
and the Head Sheristadar will
submit these two accounts to the
Board. The Board will perceive
that the percentage of reduction
in these proposals is, except in
one instance, much too high, but
this would be easily obviated by
raising each class, one two or even
three classes higher according to
the Rate of percentage. The great
object has been to obtain a re-
classification, and the Board
will observe that when Mr Gisbett
has

ries — to great extent inexplicable that what have been supposed to be corresponding entries, refer to different fields — for instance the extent of a field in the Pymaish Chittah with appears to be — for 2 Cawnies, whereas the supposed corresponding entry in the Sawil Chittah gives the extent 26 Cawnies. The Shereistedar has suggested one or two explanations, which seemed consider satisfactory. The discrepancy is too great to be accounted for by any error of measurement or of entry in the account. One of the suggestions is, that one number of the Eswar Chittah includes several of the Pymaish numbers. If this suggestion is true, it is fatal to the supposed correspondence of the numbers in

have included Land which under the existing system ought to have been assessed to Sircar Land into several Estates. It appears to me that provided care be taken that the average of production of assessment which has been fixed by Government is not exceeded on the whole in the Southern Talooks, it were equitable, and more expeditious method of effecting the permission cannot be employed, than the one here adopted.

6. With the question of preparing the Pymaish and Eswar Chittah accounts of the Northern Talooks I have been prepared by Government since it seems the help to be my duty to point out to the Board that the discrepancies between the Pymaish and Eswar Chittahs

No 46/56

I have accompanied the Sheristadar in all the Northern Villages, but the choice for inspection by the Sheristadar of the one rejected was completely fortuitous, and may I fear be safely taken as indicative of the state of the accounts in many at least of the Northern villages.

2. I have received all orders subjects connected with the provision of the office both in the Northern and Southern Talooks, which if the Board have time, it will be very convenient that the Head Sheristadar should bring to them notice, and he is fully prepared to do so.

I have the honor to be
Sir
Your most Obt Servant

For the Board
&c &c &c
Madras Circuit Cutching
Inventor 28 February 1857

To
J. A. Sim Esqr
Secretary to the
Board of Revenue
Fort St George

W. Tringham
Collector

47
545b

Memorandum

In his letters dated 31st January and 2d 16th and 28th February 1807 the Collector of North Arcot brought to the notice of the Board of Revenue certain deficiencies which he thought should be supplied before the Assessment could be revised and dilated upon the course of proceeding which he thought it would be necessary to pursue in the Revision.

2. The Southern Taluks were surveyed by Mr Nisbet thirty years ago. —

Settlement

Page 10 of Journal 55

Neither his survey nor his classification however were brought into practical operation, and it remains now to consider how far his proceedings should be taken as a guide in the present operations. Mr Bourdillon in his first report upon the revision of the assessment considered that the survey might properly be adopted; (indeed the measurements were introduced in July 1854/55 | Mr Whittingham how-ever objects to Mr Nisbet's classification. He says that as Mr Nisbet — clubbed in many instances several of the previous manual classes together into one class, with

an uniform assessment inequalities in the extent of remission will be the result of the application of the present reductions to the class so constituted. The Board think that Mr Whittingham's view of the case is erroneous inasmuch as Mr Nisbet really re-classified the lands and did not consolidate several of the old classes into one. Under the new arrangements, consequently the higher classes "include "not only some lands ranked "as such originally, but "also others formerly rated "as inferior soils".

3. Now the principle of the

the provision of the assessment
in a Parish Circle is not uni-
form but varying according
to the requirements of the
case. the practice is in-
tended to be ~~important~~ longer on the
higher classes than on the
lower ones. in the Nor-
thern Talookas it is to be
applied to the existing sur-
veyed rates
rates in the Southern
Talookas to the Nisbet rates
which have never yet been
brought into use. The
consequence will therefore
be that if the Nisbet's
classification be adopted,
the taxation of some lands
instead of being lowered
will be raised. since the amount of reduction given
may not always equal the sum by which Mr Nisbet's classification
raised the assessment on
4 As a remedial measure some lands

the Collector proposes to preserve
Mr Nisbet's classification
into one and two Crop lands
but to leave it in other
respects to be modified by Punchayats of
competent patwees belonging
to other Villages or Talookas.
The Board remarks that
although a consequence
of the revision as regards
some land may be an
increase of tax, yet that
it does not follow that
the revision will operate
unjustly. But inasmuch
as it formed no part of
the plan of Government
to raise the Tax on any
lands the existing rates
having been expressly de-
-clared to be exceptional

and

in any case on the strength of the information afforded by them.

5 Further, the Board & their Tahsildar of Ahmednagar produced certain accounts from which it appeared that considerable errors exist in the classification; inferior soils being in some instances classed as high as those of known superiority. From the foregoing causes, the conclusion of the Board seems just that the accounts of Mr. Nisbet's Survey must not be implicitly relied on, except where verified from other sources of information, but be merely taken as a guide, especially in distinguishing one from two crop lands. The Board report their opinion that the Collector's proposal to correct the inequalities by appointing Punchayats may be adopted, for the approval of Government.

6 In Extract from Bom: Govt: 20th February 1857 it was pointed out that inasmuch as the lands in different Talookas were assessed at amounts variously disproportionate to their productive capabilities; an uniform reduction on would not be fair: and in an

Extract

Extract Minutes Consultation of 24th February 1857 re Government co-pointed out that greater reductions might take place in the Taloolks where they were required, by restricting the operation of the higher of the new rates within narrower limits than in the other Taloolks. The Head Sheristadar has now informed the Board that the adoption of this method would fail to produce a real correspondence of the State of remission with the requirements of lands in detail" because the inequality which prevails between Taloolk & Taloolk prevails to a greater extent between Village & Village thus rendering a correction of classification and assessment of each Village necessary. This the Coll[r] strongly recommends and the Board are also entirely in favor of it although it formed no part of the original plan. The Board think that it would be hardly worth while to spend time in equalizing the

5/3756

the mean Taloolk rates without extending the enquiry further for the purpose of securing an equality of Assessment in the several Villages, Some extra expence will be entailed (not however apparently much, but the amount is unknown) in writing the accounts for each Village, and the question is submitted for the orders of Government.

This appears however for 2 Villages only & will give information if Land is fit for Taloolk.

H

Stating the Nibbet Survey Accounts.

7 The sixth point for consideration / Board's Proceedings para 13 re / is the state of Mr Nibbet's Survey accounts.

These are fourfold; and called

1 Pymash Cuttah or detailed measurement Account.

2 Taram Cuttah or detailed classification

classification account.

3. Money rate account or Teerwa Chittum.

4. Avarjaki, or abstract shewing the total quantity of land in each class with the assessment.

8. These accounts must be complete for each Village before the new rates can be adjusted and Form A of the new accounts prepared.

These accounts are complete for most of the Villages and Rupees 7,800 has been sanctioned for surveying the Villages left unsurveyed by Mr Nisbet, out of this money also the resurvey of the five Villages in which Mr Nisbets Pymashi and Taram

Taram Chittahs may not be ultimately recovered will be accomplished - and thus the two first accounts will be complete for all the Villages; but the two others are wanting the former in 1194 the latter in 265 Villages. A Tomadah from the fixed Establishment is now employed in supplying the Teerwa Chittum as far as practicable from the information contained in the Taram Chittahs, but he will soon be required on other work, and the following Establishment is applied for, as absolutely necessary, for writing these accounts, in the Southern Talooks, at a cost

of

of Rupees 3,600.

	Rs
70 men for 3 months at Rs 10 per mensem for preparing the Avarjat account	2,100
25 " at the same rate for 6 months for the Seerwa Cittum for accounts	1,500
	3,600

The Board consider that the immediate preparation of these accounts is of urgent importance to prevent any further delay in carrying out the revision. and it is suggested that pending sanction, the required sum be taken from the sum of Rupees 16,000 before sanctioned for

53/5456

Note. It appears that receipts of a working Accounts was not apparent when the grant of 16000 Rs was applied for and obtained in preparing Survey Rs (Final Sct. from Govt. of the L.F. in C. No 4572 of 29 Nov. 1853.)

This suggestion is under consideration

for re-writing the accounts

9-th. The orders of Government are now requested; and sanction is also asked for Rs 3,510. for the preparation of similar accounts in the Northern Talooks, making in all Rupees 7,110 for the whole District. It would appear that these accounts are equally needed throughout. The Avayah account is to be appended to Form A and the absolute necessity of the Seerwa cittum is manifest.

10. In Paras 15 and 16 of their Proceedings the Board of Revenue show that the discrepancy of the Rymah and Tavam Chitta accounts is fatal

of Extract to the value of Registr
A as a reliable document.
But it will not destroy
it entirely, nor present
any impediment to the
revision of the aforesa-
ment. It may be nec-
essary in the reduction of
over assessment in a sa-
tisfactory manner is
the note of Clerk of the
present enquiry, and the
preparation of Register
A with perfect accuracy
he must therefore be de-
ferred until the General
Survey is only such exact.
as is necessary to
secure the object of the
present enquiry should be curtail

Surveyor

Ap 18

5A
545-6

To be kept with C. Br.
C. Br. 545 - 3 June 57.

April 27th & 28th May 29th

55/545

R. D.

No. 5745

Extract from the Minutes of Consultations
Under date the 3rd June 1857.

Read the following Extract
from the Proceedings of the Board
of Revenue.

Here enter 30th March 1857. No 971/57

In these proceedings,
the Board of Revenue submit
certain Communications from
the Collector of North Arcot, on
having reference to the Survey
accounts in the Southern Za-
-dooks of that District, and
to the proposed revision of the
Assessments on the lands of
those Talooks. In regard to the
first, the Survey accounts,
the Collector pointed out
certain deficiencies, which

to notice first, the revision of assessments. The five southern talooks were surveyed by Mr. Nisbett, thirty years ago; both the survey and classification were carried nearly to completion; but neither, it is so stated, was brought into practical operation. As to respects Mr. Nisbett's survey, the Board say that it was only recently that attention had been drawn to it; and as it had been conducted by an officer of ability and experience, it was felt that its results should not be altogether discarded; and accordingly Mr. Nisbett's measurements were introduced so far as they 12 6/16 / 1854/55, in supersession of those recorded in the existing accounts.

In

he found, would need to be satisfied before the assessment could be revised; and in reference to the latter, the revision of the assessment he directed upon the course of proceeding, which he thought it would be necessary to follow. The information on this latter subject being correct in most respects, the Board with the permission of Government, obtained the attendance of the Head Sheristadar of the District, and after consultation with that officer have recorded their views on the points discussed by the Collector.

2 Following the order which the Board have adopted, the Government proceed to

by G.O. 21st February 1857 N. 190.

Revision of assessment

for: para 2.

I am reported to Mr Nisbett on
classifications Mr Board Man
their Collector of North Ward
in his first report upon the
revision of the assessment
returned it to have been
carefully and judiciously
made, and thought that
it might be properly adopted
at Mr Whittinghams, the
present Collector of the
District, however objects
to this classification: he
says, that Mr Nisbett in
many instances clubbed
several of the previous
manual classes together
into one class, with an
uniform assessment; and
that the application of the
present reductions to the
class so constituted, will
produce

for 3

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produce inequalities in
the extent of remission. The
Board think that Mr Whittingham's
view of the case is
erroneous, inasmuch as
Mr Nisbett really re-classified the lands, and did
not consolidate several of
the old classes into one, but
that under the new arrange-
ments, the higher classes
include not only lands
lands ranked as such
originally, but also others
formerly ranked as inferior
lands.

3. It is to be observed
that the principle on
which a revision of the
assessment in North
Ward is to be carried into
effect, is not uniform, but
varying, according to the

requirements

requirements of the case, the reduction is intended to be proportionately larger on the higher classes than on the lower ones; and in the Northern talooks, it is to be applied to the existing survey rates; while in the Southern talooks, to Mr Nisbett's rates, which have never yet been brought into operation. Hence, as the Board observe, by the adoption of Mr Nisbett's classification, the taxation of some lands instead of being lowered by the revision, may be raised; and this result will doubtless "prove very unsatisfactory to the ryots affected" & as a remedial measure, the Collector

Collector proposes to preserve Mr Nisbett's division into one and two crop lands; but to leave the classification in other respects, to be modified by Panchayets of competent natives, belonging to other Villages or talooks.

fo: 4.5

4. On this point, the Board remark that although a consequence of the revision, as regards some land, may be an increase of tax, it yet does not follow that the revision will operate unjustly. But inasmuch as it formed no part of the plan of Government to raise the tax on any lands,

lands, the existing rates having been expressly declared to be excessive, and it having been laid down that while the total reduction on the taxable[illegible] shall be 30 per cent, the higher classes receiving a larger remission than the lower, the reduction should in no case be less than 10 per cent, the character bestowed by Mr. Dow-dillow on Mr. Nisbett's classification, must the Board think, be understood in a limited sense; for he no where proposed to dispense with a new survey and classification, which would of course be

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5

be unnecessary more those made by the help of indisputable concerning. The Boundrales shew that, if on the other hand there be reasonably incorrect it would be unfair to enhance the effects must in any case, on the strength of the information afforded by them.

From the accounts produced by the Board Surveyor, it appeared that considerable errors exist in the classification of the land, inferior soils being, in some instances classed as high as those of known superiority, and from

from these causes, the Board conclude that the accounts of Mr Nisbett's Survey cannot be taken implicitly which are, except where verified from other sources of information, but must be taken as a guide especially in distinguishing one from two crop land. The Government concurs in this view, and they further approve the Collector's proposal to correct the inequalities by means of Punchayets, a measure which is also

68/595

for 9@11

also supported by the Board.

6. The Collector was desirous that some other subjects connected with the revision of the Assessment which his Board therein under was to bring to the Board's notice should engage their attention. These, it would appear, were submitted in Memorandum prepared by that Officer; but of the points touched upon in those papers the Board have considered it sufficient for present purposes to notice only one; and have properly left the remaining

subject to be taken up by the Collector, after due consideration, and as necessity may suggest. The point noticed by the Board, has reference to the Orders of Govt of the 20th February 1857 No 189 relating to the remission proposed for certain of the Northern Talooks. In those orders the Government after noticing the fluctuations in the mean rates of assessment in certain talooks as compared with those in other talooks remarked, as a fact that certain talooks were more highly assessed than others in proportion to their capabilities & directed that in such talooks the new rates should be so applied as to give a larger measure of reduction. This they thought might easily be done.

61/1856

by restricting the operation of the higher of the new rates within narrower limits than in the other talooks. The Head Sheristadar has now pointed out to the Board that the adoption of this method will fail to produce a real correspondence in detail between the requirements of the lands, and the reduction actually given. The inequality which exists between talooks and talooks, he says prevails to an equal extent between Village and Village, and even if the former be removed the latter will still remain

unless

62/585-6

would hardly be worth while to spend time, in equalizing the present taluk rates, without extending the enquiry for the purpose of securing an equality of assessment in the several villages. Some of the expenses will be entailed in preparing the accounts of each village which the Board in the 3rd paragraph estimate at Rs 3,510, as shown in the margin. In the opinion of the Right Honorable the Governor in Council the measure appears very desirable, and likely to be more satisfactory than if confined to the taluks; and in this view of the case, he resolves to sanction

	Pr Ab
50 Tomarlahs for 6 months at Rs	
10 per month	3,00
3 — do on 35. 30 and 20 Rs	
respectively	510
	Rs 3,510

...

...ssary expenses for such a work, the Shencottah Tahsildar thinks might be accomplished in six months. He has expressed himself in strong terms as to its necessity, the Collector strongly recommends the measure, and the Board, [illegible] that the object which the Government had in view in ordering the orders above quoted into be imperfectly attained, without the further scrutiny suggested by the Shencottah Tahsildar. They add that it would

consideration the following remarks
are proposed.

7 That the following para- State of Mr Nisbett's
of the Board's proceedings accounts &c.
is directed to a consideration
of the state of Mr Nisbett's
survey Accounts. These are
represented to be in four
parts viz.

1 The Pymash Chittah, or detailed measurement Record
2 The Tarana Chittah or detailed classification Record
3 The Tarana Pattiam or money rate Account, and
4 The Awarjab, or abstract account of the total quantity
of land in each Taluk, with the Assessment.

These accounts, the Board
say, must be complete for
each village, before the
new rates can be adjusted,
and the Register of lands
prepared according to
Form A of the new set of
Village

63/545-6 Village Accounts. From the Collector's letter of the 23rd July, and Statements accompanying it it is gathered that the Accounts will be recovered for the most part, but that some deficiencies will have to be made up. The Villages left unsurveyed by Mr Nisbett, amount be surveyed, and as a sum of Rs 7800 has already been sanctioned for this purpose, it is calculated that the resurvey of the five villages in which Mr Nisbett's Pymash and Tarana Chittahs may not be forthcoming, may be accomplished, and that this, the last portion of Board's proceedings of the Account

account with the various Collectors
of Rents for all the Villages
respectively viz.
respect of the remaining
two descriptions of Account,
viz. the Teeravale Pittiwa and
Avarjale accounts the in
stalls of which had now up
the first time been brought
under notice, that Pres
sure must have existed
for the shipping
present deficiencies in Pittiwa
account in stalls to be
wanting in 119 Villages,
and the Avarjale in 265
Villages. A Commutation from
the fixed establishment
in each taluk, is at pre
sent employed in supply
ing the deficiencies in the

Teeravale

64
545-6

Teeravale Pittiwa Accounts
from the Various Aultaks,
but this rate is soon to be
withdrawn, and the Collec
tor accordingly applies for
an extra establishment as
absolutely necessary, for
completing the two descrip
tions of Account, and he
estimates the cost at Rupees
3,600, as shown below.

70 Commutators for 3 months at
10 Rs per month for preparing
the Avarjals — 2,100

25 Commutators for 3 months
at 10 Rs per month for
writing the Teeravale
Pittiwa and preparatory
Accounts — 1500

Rupees 3,600

The Board concurs that
the

as the immediate preparation
of these Accounts is of so
urgent importance, to pre-
vent any further delay in
carrying out the revision
of assessment, and as they
strongly support the Cle-
rical application for
a return and the Council
in Council proceed to
authorize the preparation
mentioned being carried
into effect.

It is observed that
in the application for
sanction to an expenditure
of £63.13.6 for the clerical
labour connected with
the preparation of the As-
sessment in North Street,
sanctioned by the Government
of

85/8755

of India on the 29th November
1854, a sum of £2 4s. was
ordered for the preparation
of Survey Registers, but the
necessity for transcribing
the Accounts prepared to
in the proceeding paragraph
not being apparent at the
time this application was
submitted no provision
was then made for the
charge. Referring to the
Chittingham's letter of the 8th
February last, that a large
portion of the £2 sanctioned
for the preparation of Survey
Registers will not be required
for some time to come,
make state that the Land
Register cannot be complet-
ed till the new paper roll
first

66
5456

to be charged to the re-
Survey account.
Application will be
immediately made to
the Government of India
for the extra disbursement
now required, and also
the sanction of that
authority is received
and communicated to
the Board to see that the
amount appropriated un-
der the present order is
refunded and applied
to its legitimate purpose

10 — In paras 15 and 16,
the Board advert to the
discrepancies between
the Pymash and Varam
Chittah Accounts of the
Northern

Establishment required for pur-
poses of the
Survey and Settlement Accounts
Southern Talooks —

Detail & records preparing
to a revision of the
rates in the Northern
Talooks

3500
Rs. 7000

of the ens
of Mar
urgen
ment
carry
of an
Mad
that
with
the
to

fund under these circumstances
Account, and the consideration
of the urgent necessity which
exists for immediately enter
-taining after the subject of
Remitting and completing
the Survey Accounts of the
both the Northern and
Southern Provinces and
submit a Report of the
transferring the sanction
of the Government of
India to the disburse
-ment required for that
purpose, amounting
to Rupees 7,000, or
that sum be drawn
from the Account set
apart for Survey Registers,

to

Northern Talooka formed out by the Collector, and say that the variations are so great as to detract from the value of Register A for inviting, which to a large sum has been sanctioned. Hon Board regret that such should be the case, but think that it will not destroy the value of the Register as present an improvement to the previous mode of the Assessment. The Governor in Council shares in these views of the Board, and observes that as the reduction of our assessment in a satisfactory manner it

Northern

67/545

is the sole object of the present inquiry, such exactness only as may be necessary to secure that object should be aimed at, and that the preparation of Register A on a more perfect model would be a work more properly left to be undertaken at the period of the general Survey.

Ordered that the following letter be dispatched.

To

Cecil Beadon, Esqr
Secy to the Govt of
India.

(Hereunder 3 June 57-
No 575)

Copies to the Bd of Rev Dispt 4
— Accts Genl 5
— Civil Audr 6
— Envoy of India Dispt 9

Lo 24th July 57 to 29th 33
15th July 56 to 58
24th April 55 to 33 685

4-10-62
16-2-05 ✓

68/545=6

Revenue 1857 Dept.
Dt. to Govt. 9th June.

No 545.

Extract Mins of Cons:
Dt 3d June 57.

Lo 13-5-56 12 Nov 1-57 Lo 1-1381-6
23 Dec

Directing that pending the sanction of the Government of India to the disbursement of Rupees 7,110 required for recruiting and completing the survey accounts of North Arcot that sum be drawn from the amount set apart for survey Registers and intimating that application will be made to the Government of India for extra disbursement now required.

No 1445 /8

26 Mins 224

Revenue Department. Statement of Temporary Increase to Establishment in this Department recommended for the sanction of the Govt of Madras

79/545

Charges

Year	Ordinary Establishment	Total

No.	Nature of Charges	Present Scale	Proposed Scale	Proposition Increase per Month	Proposition Temporary Increase per Month	Proposition Temporary Decrease per Month	Period	Period	Remarks or Explanations	Grounds of Proposition	Orders of the Govt of Madras
		Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.					
	Establishment required for preparing Accounts and Returns										
	70 Gomastahs @ 10 Rs. each per Month										
	25 do. do. 10 do.										
	Detached accounts for painting to a separate of the rates in the Northern Talooks.										
	50 Gomastahs @ 10 Rs. each per Month										
	1 Gomastah										
	1 do.										
	1 do.										
	Total										

Collector of Madras

Rs. 1535

Rs. 3000

Rs. 510

Rs. 7110

From Sec. George
5 June 1857

Vide Letter to the Secretary to the Govt of India dated 5 June 1857 No. 546.

No. 79

12 Copies
Disp.g Steamer

Secret & Political

71/95-6

R. D.

No 546

C. Beadon, Esquire

Secretary to the Govern.t

of India

Sir,

Under date the 29th

November 1853 the Govern-

ment of India sanctioned

certain temporary estab-

lishments proposed by

this Government for the

revision of the assessment

in the District of Cuttack

Creating a total cost of

Rs. 63405 inclusive of a

sum of Rs. 15000 for the

preparation of "Survey

Registers"

2nd The revision has

already been commenced

and it will be seen from
the proceedings of the
Government of the date
noted in the margin, -
copies of which are before
the Government of India,
that some progress has
been made in the work.
The Collector of 24 Pgs has recently ad-
dressed the Board of
Revenue on the subject
of the survey accounts
in the Southern talooks
of his District, and of
the proposed revision of
the assessment on the
lands of those talooks,
and has pointed out certain
deficiencies in the former,
which

G. M. C. 2nd July 1856 No 677
do —— do —— 921
do - 20th Febry 1857 - 189

72/
1856

which he has shewn must
be supplied before the re-
assessment can be revised.
The subject is noticed at
length in the accompa-
nying Extract from
the Minutes of Consul-
tation to which the Mem-
bers of the Government
of India is solicited.
It will be observed from
paras 7 to 9 of the Re-
solution that the cost of
completing the survey
accounts of the Southern
talooks of the District
is estimated at Rs 3,600,
and that for the Northern
talooks, where work of a
similar character has also
been

73/345

Registers will not be
completed for some time
to come, and not until
the new rates are fixed,
and the Governor in
Council has ordered that
the disbursements required
for completing the survey
accounts shall be made
from this source until
same loan shall have been
received to the present
application.

4. With this explana-
tion I have the honor
to forward an applica-
tion in the prescribed
form, and to convey the
recommendation of the
Governor in Council that
the

been found to be necessary, at
the Rs. 3,510, making a total
Expenditure of Rs. 7,710.

3. Under the resp-
ective instructions of the Board
that the immediate pre-
paration of their accounts
be carried on in advance,
& to prevent any further
delay in carrying out the
Revision, the Governor in
Council has authorized
application of the sanction
of the Government of
India that the work
shall be proceeded with
the sum of Rs 1800 nine
-tioned on the 29th Sept 1855
is for the most part still
available as the Survey

74/545 b

Revenue 1857 Dept.
Dt. 6 Augt. 9th June.
No 546.

To The Secretary to the
Govt. of India.
Dated Fort St. George
the 3d June 1857.

Intimating that in anticipation of the sanction of the Govt. of India has ordered that the preparation of survey accounts in North Arcot shall be proceeded with and the disbursements for it do not exceed Rs 16000 sanctioned for the preparation of Survey Registers & conveys the recommendation of the Governor in Council that the additional sum of Rs 7110 required for completing the accounts connected with the revision of assessment in that District may receive the sanction of Govt. of India.

No 16.

the additional sum now
required for completing
the accounts connected
with the revision of asso
essment in the North Arcot
Account, amounting to Rs 7110
may receive the sanction
of the Government of
India.

No 7

Fort St. George
3d June 1857