

256 Res.
2.1859

Fort Saint George, Revenue Consultation of 1st March 1859.

No. 22. Read the following Extract from the Proceedings of the Board of Revenue, dated 21st December 1858, No. 4692.

In their Official Memorandum No. 2778 dated the 23rd July last, the Board explained the reasons why they had not hitherto been able to submit their report on the working of the new village accounts, and they now proceed to answer the call made upon them for this Report in Extract Minutes Consultation 10th June 1858, No. 790, Revenue Department.

2. The new forms of account were prepared in and circulated from the Government office, and in the order issued on that occasion* Collectors were instructed to consult the Revenue Secretary by officials Memorandum on any doubtful points connected with them. Copies of these references and their replies were to be furnished to the Board by the Revenue Secretary, and the Collectors had instructions to report to the Board any objections which were found to the accounts after they had been tested by being brought into practical operation. As however no information reached the Board on the subject it was necessary to issue a Circular calling attention to the previous orders of Government and even now the Board have not received reports upon the working of the new forms from all the District. Still sufficient information has been obtained to shew the *general bearing* of the new forms, and as this is the point on which Government desire to be satisfied, the Board proceed to make their report.

3. The Districts from which reports have been received are enumerated in the margin, and each report was accompanied by sets of accounts for two villages which were sent for to be scrutinized in the Board's office. From the information thus collected the following leading points are gathered.

4. The new forms were circulated to Collectors for trial in one Talook or a few villages in Fusly 1265 and it was only in 1266 that they came into general use. The Board were therefore prepared to find that some difficulties had prevented their being brought into adoption with complete immediate success, such, as local peculiarities, imperfect data in the records of some districts, slowness of comprehension or apathy on the part of the Curnums and the trouble which those servants experienced in writing on paper after being used to cadjans. But making allowance for these obstacles the Board consider that the new forms have been made use of to an encouragingly successful extent, and some of the difficulties which have prevented all the forms being used will gradually be removed. The Board do not here allude to peculiar Districts like Malabar and Canara for which the forms are not adapted, or to others in which such systems as the

+ *Tinnevely and Tanjore.* Ooloongo or joint rents prevails. The reports shew that in some pure ryotwary Villages, such as Nellore, South Arcot, &c. the new forms have not been yet carried out in their complete integrity.

5. The reports of the Collectors on the new forms for ryotwary Villages are generally expressed in very favorable terms. The change from cadjans to paper, though unavoidably troublesome to effect, is found of great value in rendering the accounts more accessible to the Tahsildars and Collector's establishments, and the advantages of a clear and uniform system are much appreciated. The preparation of the Puttahs at the annual Settlement is also expedited, but the general saving of labor is not as great as appears to have been anticipated, and the new forms are chargeable with the defect of leaving the drawing up of the accounts too much to the village Curnums, without providing an effective check against fraud on the part of those Officers.

6. Having made these general preliminary remarks the Board will proceed to notice seriatim the most important of the new Forms.

7. Statement A or the permanent Register of the lands of a village, forms the basis of the whole series of accounts, and is therefore, a document of the greatest consequence. The present land Registers are founded upon the old Pymash accounts or if there has been no Pymash upon the Mamool accounts. In some Districts there are not now sufficient materials for preparing Statement A, and in the others the Board think it desirable to give the Collectors a discretion of preparing a new Register at once in the form A or postponing this until the Revenue Survey has taken place. New Registers prepared now would of course be superseded by the more accurate data than obtained, and being drawn out on the present accounts they would add nothing meanwhile to our knowledge. Unless therefore the records of a District are in such a state, that the Collector deems it advisable to prepare new Registers at once as in Bellary and North Arcot where extra Establishments have been sanctioned for the purpose and in Cuddapah where the work has recently been completed, the Board would suggest a postponement, and solicit on this point the orders of Government. They find that the new Registers are only at present being prepared in the Districts of Trichinopoly and Salem. In the former the Survey affords due materials in some talooks, but in the latter District little progress has been made and as the fields were not always numbered in the old Pymash accounts, the preparation of a new Register now would be difficult and unsatisfactory. The reports received from the remaining Districts also support the recommendation which the Board feel obliged to make that the preparation of the new Register should be deferred at the discretion of the Collectors pending the Revenue Survey. If this suggestion is approved, the Adungal account No. 4 of the new forms, would continue for the present to be prepared upon the Pymash or Mamool Registers now in existence.

8. The form of Statement A is well suited to its purpose, but in the opinion of the Board it ought to contain the names of the parties who are the registered Puttahdars of the fields at the time of its preparation, and if the prevailing rates of assessment per acre were shewn in a preliminary page for each description and class of land this would be a convenience. More information is also wanted regarding Inam lands, as the Statement only now shews whether a field is Inam or Circar. In a permanent register of this description it is advisable to give full particulars respecting each Inam field, such as the purpose for which the Inam was granted, the Sunnud or order upon which it is held, whether it is hereditary or otherwise, and that portion of the ordinary assessment, if any, which is payable to Government by the Inamdar. But as these details would overload the Statement, so as to make it inconveniently long, its enclosure No. 2 could be prepared in an enlarged form to exhibit them, having a column left blank for remarks in which all orders by which an Inam field was resumed or its tenure altered, should be entered. This Enclosure ought then to drop its present heading of "Abstract of Inam lands" and be styled "Detailed Register of Inam lands."

9. With respect to Enclosure 1 which gives an abstract of the Register A the Board remark that Porumpoke and Juffy Inam will have to be occasionally added to the three other descriptions of land, Shaigal, Layek and Anady for which this form now provides. It is also to be observed that although Statement A is a permanent Field Register yet it will experience additions and changes when new fields are formed out the immemorial waste, or when transferrences of land occur, such as from dry to wet, or from Inam to Circar. It seems therefore advisable that its abstract Enclosure 1 should be periodically rewritten, and perhaps every five years would be a suitable period.

10. The monthly statement of cultivation, Form No. 1, next calls for notice. This account is sufficient for its purpose *as to form*, and the only alteration proposed for it is to give Collectors a discretionary authority to add a column in order that the names of the fields may be shewn as well the numbers which they bear. In some districts, such as Salem and Nellore this is indispensable, and in most it is advisable for the satisfaction and security of the ryot who may otherwise be perplexed and left in dependence on the Village officers. This addition makes no change in the essential character of the Accounts, and the Board would extend it, at the discretion of the Collector, to the Adungal Statement No. 4 to the individual Chitta and Remission List Nos. 5 and 8, and most especially to the Puttah No. 18.

11. But it appears to the Board a serious defect that an abstract only (see Form No. 2,) of this monthly Return of the cultivation is sent to the Talook Cutcherry, so that an efficient check

is wanting on the Curnum's proceedings and there is no security that this statement is really written out from month to month. Indeed some of the Statements sent to the Board plainly shew that they were prepared late in the season from loose Memoranda kept by the Curnums. The Zillahdars and Tahsildars have thus no prompt and efficient means of going suddenly to a Village where fraud is suspected, and making an inspection of the cultivation independently of the Curnum. An excuse is also afforded to the Zillahdars for being idle and not inspecting the area of cultivation from time to time, an important duty especially as respects the early crops which are harvested some months before the settlement. Indeed the new

* *Printed Book on Village accounts*
Page 70, para. 15.

Forms and Manual for the guidance of Curnums would appear to contemplate only* one azmaish or inspection just before the Jumabundy settlement, but this is not in the

Board's opinion a sufficient guard against frauds.

12. It has been already observed that some of the cultivation returns sent to the Board shew clearly from internal evidence that they were not written out regularly from month to month, and this is corroborated by the Collector of North Arcot who reports that unless the Curnums are closely looked after, they purposely defer writing out this Return, lest it should furnish evidence against them—on this point

From North Arcot 3rd in Cons. 8th
September 1858, para. 3.

Mr. Whittingham observes—"The cultivation of the past month is not written up in the book, 'it is entered only in a cadjan account kept by the Curnum. I have more than once detected 'and punished this offence.' In like manner the Collector of Bellary after watching the intro-

From Bellary 7th in Cons. 30th
July 1858, para. 5

duction of the new Forms, remarks that "the difficulty will be in making the Curnums keep the accounts regularly."

The other Collectors also point out forcibly that the accounts are now left too much to the Curnums, without a sufficient check over them being provided; and it must be borne in mind that even if Statement No. 1 should be written out monthly by the Curnum, there is now no certainty that it will be forthcoming and available for public purposes when wanted. It would for example be easy for a dishonest Curnum to prepare this Statement in a manner to enable him to defraud the revenue, and afterwards destroy it, on any suspicion being excited, before an enquiry could be commenced, under the plea of an accident by fire or thieves, as none of the superior authorities possess a copy of it.

13. To remedy this serious defect two courses are open. First—For the Curnums to send monthly to the Talook Cutcherry a duplicate of Statement No. 1, but this course would add to the Curnums' labor and increase largely the expenditure of paper. A second course is therefore preferable in the Board's opinion viz. for the Curnums to send monthly to the Tahsildar Statement No. 1 *itself*, as the original notes of the cultivation which they make when inspecting the fields, and from which they prepare Statement No. 1, would serve them for drawing out the Adungal Statement No. 4 and for other purposes. If this arrangement is approved by Government, the Curnums would find themselves *obliged* to prepare this Statement with regularity from the beginning till the close of the Fusly, as they would be instructed to send a blank return in any month when no field operations were carried on, and the details of the late cultivation after the Jumabundy and of the Fusul Jasty would therefore come into more prominent notice. The Tahsildars also would have a check over the village officers and be able to scrutinize the cultivation suddenly when suspicion of fraud existed. The abstract Statement No. 2 might then be dispensed with, as Statement No. 1 shews the total of the cultivation of wet, dry and garden land and all that would be necessary would be to write beneath it for convenience sake the total of the preceding month. The monthly cultivation returns thus sent to the Talook Cutcherry need not encumber its records, as they could be destroyed when Statement No. 5 is there deposited after the completion of the Jumabundy. Allusion will be presently made to that Statement, which contains in a condensed form all the details of the settlement for each landholder.

14. Statement No. 2 seems to require no change. Like No. 1 of which it is an abstract, it, only shews the fields actually sown, and not those prepared by ploughing for cultivation as was done in the old accounts. This information was of some use as a guide to the Collector in preparing his Estimates and calculations, but the Board are not disposed to recommend the restriction of such entries. In their opinion Enclosure C. to this Statement might be dispensed with. The information to be afforded by it is of no use when given in such a general form, and the

preparation of the Statement entails trouble on the Curnums, and leads to interference on their part with the ryots which it is advisable to avoid when no important end is in view.

15. The next important account is No. 4, which takes the place of the old "Adungul." It is intended to give a complete detail of the cultivation of the year, as shewn in the previous monthly accounts, and is ordered to be closed a few weeks before the settlement, in order that it may be ready for the Officer who is deputed to the Village to examine or azmayish the cultivation. From the specimen accounts sent to the Board the principal points still requiring attention are to impress upon Collectors the importance of firstly seeing that the monthly cultivation returns (No. 1) are prepared with such regularity, that the Adungul Statement No. 4 is really framed upon them, and secondly that the duty of the azmayishing or examining officer is efficiently performed, so as to be a check on the Curnum's proceedings. For this purpose it is particularly essential when portions of Fields are cultivated that their dimensions, as given by the Curnum, should be tested by rod or chain measurement, and the particulars of the taks or portions, be entered by the azmayishdar in the column of remarks. This course used to be generally adopted as a check over the Curnums, and is, the Board observe, still followed in South Arcot. In the form of this account little or no change is necessary. The only alteration proposed by the Collectors, is one from Chingleput recommending that the totals of the Inam Jody detailed in Form No. 7 and of the Moturpha and small Farms collections detailed in Form No. 9 should be added to it, to shew at a glance all the revenue of a Village, but the Board do not consider this necessary. If as already proposed by the Board, the name of each field is shewn in this Statement as well as its Number, the first column which details the bearing of the fields might be dispensed with, as this information is always to be obtained from the Village Register by the Azmayish Officer when necessary.

16. Thus far the new Forms have properly dealt with the *actual cultivation* of the year but the important account No. 5 which has next to be considered is found to be incomplete from proceeding upon this principle, and the Board consider that it is otherwise susceptible of improvement in its arrangement and that it cannot be safely left to be prepared solely by the Curnum as has apparently been understood to be laid down in the Manual.

17. This Statement corresponds with the old Koolwar Chittah, or detailed Statement of each individual ryot's account with Government, and ought to shew the particulars of all the lands held by the ryot and the Assessment due for them, as it is intended to form the basis upon which the Puttah is prepared. But in its present form this Statement is rendered incomplete, since the abolition of the Dittum, by commencing with the ryot's "last year's cultivation" instead of with his last year's "*holding*," and unless this is rectified confusion and inconvenience must ensue. The Board need not enter into any long explanation on this point as the arrangements consequent on the abolition of the Dittum have

E. M. C. 2d Sept. in Cons. 6th October 1858, No. 1200, R. D.

year's holding plus such lands as may have been taken upon Darkwast and minus any land which may have been formally thrown up by the Razeenamah." But it occasionally happens that a ryot is unable to cultivate all the fields comprised in his holding, and when this arises from

Bd. Cir. 16th July 1858, p. 18, No. 2645.

E. M. C. 2d Sept. in Cons. 6th Oct. 1858, p. 6, No. 1200.

failure of rain or other causes which entitle him to indulgence, the Assessment is remitted and he is allowed to retain the land in his Puttah for that year on his expressing an intention to cultivate it in the next. Thus it is evident

that the Statement No. 5 cannot conveniently begin with the "last year's cultivation" but ought to take for its base or starting point, the *holding* of the ryot as shewn in the last year's Puttah, the ryot being answerable for the Assessment of all the lands in it for which he may not have since presented a formal Razeenamah.

18. Having thus explained the principle on which this Statement is to be drawn out, the Board will notice some points in the mode of its preparation. At present it begins by shewing in detail the lands cultivated in the previous year and then fields newly taken up are particularized. From the total thus formed a deduction is made for the lands given up, and the remainder which forms the Puttah or Holding, is shewn not in detail, but in the gross under the three heads of wet, dry and garden. This plan in the opinion of the Board has two serious dis-

advantages. It perplexes an illiterate ryot to learn what lands he has eventually to pay for and renders him more dependent on the Curnum for this knowledge than is desirable. It also makes the Statement confused and inconvenient when reference to it is necessary or when it is required for use at the ensuing settlement. The Board therefore propose that the Statement should begin by entering the ryot's holding of the previous year *in the gross*; under the three heads above specified, that additions and deductions should next be shewn and that the remainder, which forms the ryot's holding of the year should then be detailed field by field. By thus reversing the process at present pursued, the Puttah which is copied from this Statement would become at once clear and intelligible to the ryot, and the information required by the Government servants for preparing the Statement of the following year would be obtained at a glance. An amended form for Statement No. 5 accompanies these Proceedings to illustrate the alterations here proposed.

19. The next point for consideration is the agency by which this Statement and Statement No. 8 which is closely connected with it can be prepared with most advantage. Under the old system the Koolwar Jumabundy Chitta was drawn out at the Talook Cutcherry, jointly by the Curnum and one of the Tahsildar's Establishment which was strengthened at the time of the

settlement by the employment of some extra *See Memorandum of Revenue Secretary paras. 12 to 14, at page 10 of the "Printed Papers relating to the revision of the village accounts."* Gomashtahs. These temporary servants have been since disallowed, and hence it seems to have been thought by the Collectors that the preparation of Statement No. 5 was intended

to be left to the Curnum. But this opinion is an erroneous one and the Board agree with the opinion expressed by the present Collector of North Arcot, that the old system should be adhered to of having this Statement prepared by the Joint Agency of the Curnum and a Talook Gomashtah under the inspection of the Settlement Officer. Unless this course is adopted, there is no sufficient assurance that the settlement accounts are thoroughly scrutinized, for though they are presumed to be so, the Talook establishment is so small and so occupied with other duties, that the work performed by the Curnums is taken too much on trust, and undergoes no sufficient scrutiny.

20. The system which the Board consider ought to be adopted is as follows. Previous to the settlement the Curnum should prepare Statement No. 5 *in part*, by making all the leading entries viz. the last year's holding, the fields since relinquished in due form by Razeenamah, and then the detail of the current year's holding, including in it any lands newly taken up and noting by a mark such fields as have not been actually cultivated. Here the Curnum should stop, and he should deliver the account in this unfinished state at the Jumabundy Cutcherry to the

Settlement Officer, together with Form No. 8, in which he has written out a list of the *claims* to remission of various kinds made by the ryot. The Settlement Officer will first examine this list,

note the admission or rejection of each item of remission claimed and then affix his signature to the Statement as a voucher for the remissions which are to be allowed. A Gomashtah, deputed for the purpose, will then aid the Curnum in entering the details of remission in No. 5 and thus closing that Statement. A part of the Gomashtah's duty will be to compare the Curnum's previous entries of cultivation and waste with the Adungul account No. 4, and after Statement No. 5 has been carefully completed in this manner, it is to be signed by the Gomashtah and Curnum and countersigned by the ryot as his Mochilkah. The Puttah will then be prepared from it.

21. This process was intended, the Board understand at the revision of the village accounts, but from some misapprehension, caused principally by the entire abolition of the Jumabundy Gomashtahs it has not been carried out and it seems essential that it should in future be so. For this purpose it may be necessary in some Districts to employ again a few temporary Gomashtahs at the annual settlement, but their number will be smaller and they will be employed for a brief period than before when the accounts had to be transcribed into Mahratta and were more complicated and cumbersome than in their revised state. If these views meet the approval of Government the extra Jumabundy establishments will be arranged with all economy, and the Board are satisfied that the outlay will be beneficial to the State.

22. The Board will briefly advert to the question of in what office Statements Nos. 5 and 8 are to be recorded. Statement No. 8 is clearly to remain in the Talook Records, but from want of precise instructions it seems to be doubted where Statement No. 5 is to be deposited when the

Para. 7.

Tanjore, para. 15.

Bellary, para. 7.

Settlement is over. Thus the Collector of North Arcot speaks of it being eventually placed in the Talook records, while the Collectors of Tanjore and Bellary dwell strongly on the impolicy of this important account being left in the Curnum's hands. The Board are of opinion that the original Statement should be finally deposited in the Talook Cutcherry, but they would allow it to remain with the Curnum for a time to assist him in preparing the accounts of the following year. As the monthly cultivation Returns would be in the Talook Cutcherry under the Board's proposed arrangements, there would cease to be risk in this course, and those Returns might be destroyed by the Tahsildar on his receiving back from the Curnum at the ensuing Jumabundy Statement No. 5 for final deposit in his Office.

23. Form No. 7 next calls for a brief remark. It now merely shews the extent of Inam land under cultivation, its ordinary assessment and the portion which is payable by the Inamdar under the name of Joddy. But no provision is made to shew Collections on account of Inam Tufreek, Teerwa Jasty and Fusly Jasty, and the usefulness of the account would be increased by columns being opened for this purpose.

24. Form No. 8, has been already adverted to, but its enclosure A, which details the remissions specially granted for Shavy, or withered crops, requires notice. This account has been made cumbersome and complicated by bringing into it all the holdings which a Ryot has in other villages also. Much trouble and delay is occasioned in collecting these items, making combined calculations to embrace them all, and then entering the result in the account of every village in which the Ryot has land. All this labor too is next to useless, since after all the Settlement of the village is made on its own data alone "no regard being paid for the items of other villages which are entered merely for the sake of taking a general view of the whole Beriz of each individual" (Manuel p. 20.) In the opinion of the Board this information has no practical value at all commensurate with the labor it entails, and might be well dispensed with. By confining each village to its own details the accounts will be simplified while the Settlement will be made on equally sound principles.

25. Form No. 10 is the Chittah or book of daily Collections. It seems advisable that the name of the Puttadar on whose account the payment is made should be shewn in column 3 and that a new column should be opened to shew the name of the actual payer. The Collector of Tanjore dwells strongly on the risk and inconvenience which arise from no copy of this Chittah being sent periodically as before to the

Talook Cutcherry. The village Officers are thus able to tamper with the Collections, the Ryots are almost entirely in their power; and when disputes arise or the arrears of a village have to be scrutinized, the Tahsildar must send for the Curnum and the Defaulters in consequence of his having no detailed Statements to refer to. The Curnums are certainly relieved from some labor, by not having to prepare a copy of the Chittah, but the Board concur with Mr. Phillips that the Tahsildars should have more check over their proceedings. This might be effected by ordering Statement No. 10 to be sent monthly to the Tahsildar's Cutcherry, as its abstract Statement No. 11 which would remain with the Curnum, would give the information necessary for going on with the Collections.

26. To Statement No. 13, which gives an abstract of each Ryot's account with Government, the Board would propose to add three columns, in order that the general result of the Settlement, which is shewn in column 19, might be compared with that of the preceding Fusly. Thus in the proposed new column 20 the "Total" of the previous year would be entered, and the comparative Decrease or Increase would be shewn in columns 21 and 22. The Statement would thus acquire much additional value and usefulness at a trifling cost of labor by placing a comparison of the two years before the sight. If this comparison shewed any marked difference calling for attention, the details would be ascertainable by referring to the previous year's Statement.

27. Form No. 14 it will be observed shews the "cultivation" and not all the land in occupancy. Instead however of altering this Statement the Board propose to attach to it or to Statement No. 13, an abstract of the Ryot's holdings in the form to be found at pages 116 and 117 of the printed papers relating to the talook accounts. This would supersede the instructions given in para. 56 of the talook manual.

28. Statement No. 15 details the lands held on progressive Cowle, and follows Form No. 17 of the Board's late Jumabundy accounts. But those accounts were drawn up to shew the Revenues of each entire District. In village accounts it is desirable that information should be forthcoming when wanted, to shew the description of the land at the time of granting the Cowle under the customary heads of Anady Bunjer (immemorial waste) Sheygall Bunjer (culturable waste) of 10 years &c. and the Board propose to add a column to Form 15 for this purpose.

29. No. 18 gives the form of Puttah, for which the Board have proposed in para. 18 a new arrangement, and they have also suggested (para. 10) that the names of the fields should be in-

serted in it when the ryots wish this to be done. The Collectors of Bellary and Chingleput have forwarded forms of Puttahs which have undergone scrutiny, but the above two points appear to comprise all the improvement which is required.

30. With regard to the Quinquennial Statement No. 21, the Board are of opinion that it would be more useful if prepared in a double form, so as to show the Circar and the Inam lands separately instead of mixing them together. The changes in each Iyacut, by the grant or resumption of Inams, since the Survey would then more clearly appear. Enclosure A of this Statement is to be understood as intended to shew all descriptions of irrigation works, including channels and wells, though by way of illustration tanks only have been entered in column 1 of the Form.

31. Having thus gone through the Ryotwar forms, the Board will make a few general remarks. Two of the Statements, viz. Enclosures C in Form No. 2, and Form No. 20 may in their opinion be at once dispensed with, but in other respects the revised accounts appear to have been framed with as much simplicity and conciseness as is at present practicable. When however the revenue Survey has been carried out, further brevity and clearness may be anticipated, under the improved revenue system which will then be introduced.

32. The reports now received from the Collectors shew that they have in some instances interpreted too strictly the injunction given in the Revenue Secretary's Memorandum to make no alterations in the Forms. It was properly ordered that no change was to be made in the general system, or in those important Forms which have a general application, without first applying for sanction. But these instructions applied more particularly to the District accounts, which, it is highly important, should reach the Board in one uniform shape, and it was not intended to prevent Collectors making such additions to some of the village Forms as the special circumstances of their districts required. It was sufficient that none of these should be made without due cause, that they should always be introduced in an uniform manner throughout a Collectorate, and that they should not prevent the District accounts being prepared for the Board with precision in the prescribed manner.

33. For example the Moturpha Statement No. 9 requires enlargement in the Bellary and Cuddapah districts, where a Veesabaddy tax prevails in addition to the ordinary Moturpha. In those districts also a tafreek or tax is laid on Inam lands when cultivated by other parties than the Registered Inamdars, and the Village Statement of Inam cultivation, Form No. 7, should therefore shew who the cultivator is. Again in some districts the village Remittance List, Form No. 12, requires additional columns for some special items. These alterations are evidently necessary and involve no departure from the spirit of the Forms. In like manner some of the old accounts may have to be used in addition to the new village Forms, such for example as the Mouzewan Statement* of the Beriz, which is furnished under the Collector's signature at the close of the Jumabundy to the Tahsildar as his authority for the amount of revenue which is to be collected in each village. These details will engage the attention of the Board, and it appears sufficient to point them out without troubling Government with any lengthy discussion of them.

34. As the Ryotwar Forms have by far the greatest importance, the Board resolve to lay these Proceedings at once before Government. The recommendations which they offer for improving those Forms, are based not only on the proposals made by the Collectors in their Reports, but also on the imperfections observable in the accounts of the villages sent for inspection. On being favored with the sentiments of Government regarding the general principles brought under discussion, the Board will communicate to the different Collectors such particular remarks as the specimen accounts furnished by them call for.

*Note.—The Collector of Bellary alludes to this Statement in para. 6 of his letter. A Form has been provided for it since the village forms were circulated in the Talook Manual. See Form No. 4, page 12.

35. The Forms for Ooloongoo and for Amany villages are reserved for such future remark as may be found necessary, when their working is more clearly known. The Board have yet to receive a report from one of the two districts in which the Ooloongoo system prevails, and the practical results of the Amany Forms has as yet called forth no remark or objection on the part of the officers in charge of districts.

(A true Extract.)

(Signed) J. D. SIM, Secretary.

No. 23. Official Memorandum from J. D. SIM, Esq., Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government Revenue Department; dated Fort Saint George, 11th February 1859.

The Secretary to the Board of Revenue has the honor to forward to the Secretary to Government in the Revenue Department revised forms for Nos. 7 and 21 of the village accounts as requested in his Official Memorandum dated the 5th Instant.

FORM

Statement shewing the particulars of Enam cultivation individually in

Particulars of Enams.	Description.	Irrigation.	Whether one or two Crop.	No. of the field.
1	2	3	4	5
<i>No. 1. Soob.</i>				
Kas Enam.....	Dry...	Tank...		100
		River Channel.		120
				125
			Total...	
	Wet...	Tank...	1	300
				500
				129
			Total...	
			Total...	
Surva Enam...	Dry...			170
Bataverthy.....				195
			Total...	
	Wet...	Tank...	1	235
				397
			Total...	
			Total...	
Total Cultivation...				
Fasul Jasty...	Wet...	Tank...	1	500
Kas Moniagar Enam...				129
			Total...	
Teerwa Jasty	Dry...	Tank...		120
Kas Moniagar Enam...				125
		Channel...		
			Total...	
Enam Tufreek	Dry...			{ 170
Bataverthy...				{ 195
Enam...				{ 235
	Wet...	Tank...	1	{ 397
			Total...	

No. 7.

the village of Typauk in Cauvery park Talook for Fusly 1268.

Extent.	Assessment.	Jody &c.	Kind of Nunjah crop raised.	Remarks.
6	7	8	9	10
Acre. Grods.	Rs. A. P.	Rs. A. P.		
<i>baredddy Moniagar.</i>				
2	2			
3	3			
1	1		Sumba. Navara.	Teerva Jasty. Do.
6	6			
5	15		Sumba.	
2	10		Sumba Tolady Navary	Fusl Jasty. Do.
3	9		Do. do.	
10	34			
16	40	10		
5	10			
6	12			
11	22			
5	20		Sumba.	
4	16		Do.	
9	36			
20	58			
36	98	10		
2		5		
3		4		
5		9		
3		6		
1		2		
4		8		
20	58	2	6 10	Half Fanam or Annas 2 Pice 4 for each Pagoda for Cultivators of Circar land.
.....		29	14 10	

(Signed) J. D. SIM,
Secretary.

FORM No. 21.

Quinquennial Statement shewing the Circar and Enam Ayacut and Cultivation in the village of
Typaukum in Caverypauk Talook of North Arcot District.

Items.	Dry.		Wet.		Garden.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
Circar.								
Total Ayacut as per Survey.....							1,000	
Deduct Porumboke as per Ditto.....							300	
Remainder...	400	500	250	1,300	50	200	700	2,000
Deduct Enam granted since the Survey	5	15	10	50			15	65
Remainder...	395	485	240	1,250	50	200	685	1,935
Add Enam resumed since the Survey..	8	20	12	60			20	80
Do. Cultivation of Porumboke lands subsequent to Survey.....	100	200	40	300	10	50	150	550
Total...	108	220	52	360	10	50	170	630
Total Ayacut...	503	705	292	1,610	60	250	855	2,565
Deduct waste remitted in the Current Fusly.....	100	200	50	200	5	30	155	430
Remaining cultivation.....	403	505	242	1,410	55	220	700	2,135
Enam.								
Total Ayacut as per Survey.....	50	100	70	320			120	420
Add Enam granted since the Survey..	5	15	10	50			15	65
Total...	55	115	80	370			135	485
Deduct Enam resumed since the Survey.....	8	20	12	60			20	80
Remainder Ayacut..	47	95	68	310			115	405
Deduct waste in the Current Fusly.....	16	32	10	50			26	82
Remainder cultivation.....	31	63	58	260			89	323

(Signed) J. D. SIM,

Secretary.

No. 24.

ORDER THEREON, No. 256; dated 28th February 1859.

In these Proceedings the Board of Revenue submit their Report on the working of the new system of Ryotwar village Revenue accounts recently introduced. They lay before Government also the Collectors' Reports so far as yet received, but these are from no more than fourteen Districts. The Governor in Council cannot but notice with displeasure that the Collectors of the six Districts named in the margin have not yet made any report on the subject, important as it is to the Revenue administration. Each Collector's Report was accompanied, according to orders from the Board, by the actual accounts of two villages under the new system, and these were examined in the Board's office. The Proceedings of the Board bear testimony to the care which they have given to the consideration of the whole subject.

2. The new Forms of village accounts were first introduced in Fusly 1265 (1855-56).

They were circulated at the very commencement of the Fusly, and it was directed that they should be adopted in each District to such an extent as the

Collector might find expedient; but Government expressed the hope that they would be actually used in that year, either in one or more whole Talooks, or in ten or fifteen villages of each Talook. In Fusly 1266 (1856-57) the new Forms were ordered to be universally introduced. At the period referred to, therefore, in the Reports now before Government, the new system had been in use partially or wholly for three years, a period fully sufficient for forming a judgment of their merits and defects. The Board notice (para. 4) that some difficulties were encountered at their first introduction; being those which were clearly foreseen and fully provided against, resulting principally from ignorance, apathy, or opposition, on the part of village Curnums and talook officials. These difficulties have now in great part been overcome; the prejudice against the new system Forms arising from its novelty has to a great extent disappeared, and it is admitted by the Collectors to be an improvement in various very important respects (para. 5). The Government regret to observe however, that even now there are some pure Ryotwar villages where that system has not yet been fully adopted. This seems to be the case chiefly in Nellore and South Arcot; it will be adverted to again below. The Governor in Council proceeds now to consider in detail the suggestions offered by the Board for amendments in some of the Forms; in which he is happy to be able, for the most part, fully to concur.

3. The Board's first proposal (para. 7) is that it should be left at the discretion of Collectors to postpone the preparation of Register A until the completion of the impending Revenue Survey, and this is the only material point on which the Government is unable to concur in their suggestions. The reasons given by the Board are that in some Districts there are not now sufficient materials, and that a Register prepared now would be superseded by the more accurate data obtained by the projected survey, and meanwhile would add nothing to the existing knowledge. In the former of these reasons the Board intend to say, no doubt, that in some Districts the materials do not exist for a perfectly accurate Register; this is true, and it is true also that a Register now prepared would be eventually superseded by the information furnished by an exact survey. But Government cannot admit that Register A so prepared would be without an important use, or assent to the Board's proposition that it should be indefinitely postponed. The Board justly remark that Register A is "the basis of the whole series of accounts, and therefore a document of the greatest consequence." In its absence the materials for the yearly accounts are locked up in bundles of old and hardly legible cadjan leaves, inaccessible and unintelligible to any but a Curnum long practised in dealing with such documents, as well as perishable and liable to accident, and from their nature affording ready excuse for their injury or absence. The Governor in Council considers that very much will be gained by the transfer of that information into clear, simple, and portable paper accounts, accessible to every member of the Collector's or Tahsildar's Establishment.

4. It is readily admitted that the Register so compiled will be very inferior to those based on actual survey and careful enquiry. But the obtaining of such information is remote, and in many districts cannot be expected for many years; and His Lordship in Council cannot consent to defer so long the advantages of a clear and intelligible land Register. The Government cannot but regret that the preparation of this important document has been so long delayed, and

the Board of Revenue will take immediate steps for ensuring its early preparation. The Governor in Council cannot admit that this ought to be a work either of time or difficulty, or even that it needs special aid. The Register of each village will be drawn up by the Curnum; and if printed Forms are supplied, as they may be and ought to be from the district press, the work may probably be completed without difficulty in a couple of months. The Board will direct the Collectors to submit Statements for the 15th and 31st of every month, reporting the progress made in these Registers till they shall be completed; and they will submit these Statements to Government. They should insist on their being sent up punctually by the Collectors.

5. The remaining changes proposed by the Board have for the most part as already said the full concurrence of the Government. Though advocating the indefinite postponement of the preparation of Register A, the Board propose (para. 8) some addition to be made to its eventual contents. They would enter in it the names of the Puttadars of all the fields in occupation at the time of its preparation; and they recommend that the rate of assessment per acre of each description and class of land, should be given in the opening of the Statement. The Government assent to both these proposals; the Board say rate *per acre*, but it is presumed that they intend that where other denominations of land are in use, the rates shall be given in terms of such denominations. The Government agree with the Board that more detailed information respecting Enam land may beneficially be introduced into the Register; instead however of supplying this in enclosure 2, as proposed by them, it would seem better to give it in the Column of remarks in the Register itself. It will need no more than a few words for each Enam field.

6. The next proposal refers to enclosure 1 in Register A. Inasmuch as the details of that Register will be liable to occasional changes, from the reclamation of waste, the lapse or resumption of Enam, &c, the Board recommend that the enclosure 1, which is an abstract of it, should be re-written every five years. The Government approve this suggestion.

7. In Statement No. 1, which is the monthly Return of cultivation, the Board suggest that Collectors should be permitted to add a column to show the name of each field in addition to its distinguishing number already provided for; on the ground that in some Districts fields have no number, and that in most the Ryots are less familiar with the numbers than with the names of their fields. This also appears to Government a judicious and useful emendation; and their only doubt is whether it ought not to be made universally applicable, as it is believed that fields bear names in all Districts. If an additional column is inserted for the name of the field, it should be so in all Districts, so as to preserve the correspondence of all the columns of the Statement. But if the change is to be made in some Districts only, then instead of adding a new column, the present column 2 might be made double as shewn in the margin. The Government approve also of a similar change in Forms 4, 5, 8, and 18. Whichever of the two methods above indicated is adopted for No. 1, should be adhered to in the other Forms also.

Designation of the field.	
2	
Name.	No.

8. The suggestion in para. 12 to remedy the practical defects detailed in paras. 10 and 11 is also a decided improvement. This is that the original Statement No. 1 should be sent monthly to the Talook Cutcherry, instead of an abstract only. The advantages of this change will be not only to ensure the Statement being actually compiled at the proper time by the Curnum; but to secure it from being afterwards tampered with by him, and also to put into the Tahsildar's hands the power of ordering an inspection of the cultivation in any village at any moment, with the sure means of detecting fraud. The Board should not fail to require Collectors to make use of this new aid, and to take measures to ensure their doing so. It is to be expected also that the monthly cultivation Statement having this new use, Curnums will be more prone than ever to omit or delay its transmission, if permitted. No excuse therefore, short of some inevitable physical cause, should be admitted for such failure; and habitual want of punctuality in this respect should of itself be made ground for the dismissal of the offender from office.

9. Statement 1 being thus sent monthly to the Talook Cutcherry, Statement 2, which is the abstract of it heretofore sent, will become unnecessary. This is pointed out by the Board in para. 13, but in the following para. they propose by inadvertence to retain No. 2 unchanged. Enclosure C in No. 2, being the Return of cattle dead, and of the kinds of crops cultivated and

reaped in each month, may be discontinued, as proposed by the Board, as a useless Return. It was retained in the new Forms only because it was among the old ones.

There will remain enclosures A and B in No. 2; of which A, the abstract of Sist, Collection, and Balance, will now become Statement 2; while B, the rain Return, will become enclosure A in No. 2.

10. In para. 15 the Board propose that the first column in Form 4, which is intended to shew the Bearing of each field, or in other words the direction in which it lies from the village, should be omitted, on the ground that this information may be obtained by the inspecting officer from the village Register when wanted. If by the village Register is here meant Register A, it is to be remarked that under the Board's plan such Register would rarely exist. Independently of this, however, the Government are of opinion that the column in question ought to be retained. Without it the Statement would, it is admitted by the Board, be incomplete; and it is one involving no appreciable trouble to fill up, as the information required is always certainly within the Curnum's knowledge, and is conveyed in a single word for each field.

The Board justly dwell on the necessity of the punctual preparation of the monthly cultivation Return (No. 1) from which this Statement is compiled, as well as of verifying that Return by inspection. Both these things have been already noticed above in para. 8; and with due care on the part of the Tahsildar, both will be ensured by the change there authorized respecting Statement No. 1.

11. The Board next notice No. 5, which is the Individual or Ryotwar Chitta, or Statement of each Ryot's cultivation and settlement for the year. They justly remark that the basis of this document ought to be the Ryot's *holding* of the previous year, not his *cultivation* only. This was the intention of the Form, as shown in the instructions for preparing it contained in para. 17 of the rules, at pages 70 and 71 of the printed papers. It was evidently by an oversight only that the word "cultivation" was used in the outset of the Form instead of "holding," since waste is deducted below, which it could not be from cultivation.

The Government fully approve however of the alteration proposed by the Board in the Form of this Statement; viz. to commence with the holding in the gross, and to give the final result in detail, instead of commencing with the detail and giving the ultimate result in the gross. The amended Form submitted by the Board will be substituted for the old Form.

12. The Board next remark on the proper agency for preparing this Form (No. 5) as well as No. 8 which is the detail of remissions claimed by the Ryots. They observe that Collectors have supposed that both were to be entirely drawn up by the Curnums without assistance; and they point out the objections to this course, detailing lastly the mode of proceeding which they think best. This method, as the Board truly remark, is very much the same with that intended when the new Forms were devised, and indicated in

* Pages 70 and 71 of the printed paper. paras. 17 and 20 of the Directions to Curnums*. The instructions there given as to the part to be taken by the settling officers is perhaps not sufficiently clear, and there is some excuse therefore for the mistake which seems to have been made on this point by many Collectors. The Board will now issue such orders as shall prevent such mistake for the future. The Board's description of the course to be followed will need some modification. Both Statements (5 and 8) consist almost wholly of a mere record of facts, which facts are obtained for No. 5 from No. 4, and for No. 8 from Nos. 4 and 5. The whole of this portion of both documents will be prepared by the Curnum; but the entries should be verified by a Talook or Hoozoor Goomastah, by comparison in the totals and in a few details taken at random, with the original materials. The settling officer will then decide on the remissions to be allowed, out of those claimed; and these being deducted in No. 5 that document is completed and the Ryot's settlement finished; and it only remains to prepare the Puttah, which is little but a copy of No. 5 Statement.

13. With reference to the Puttah however the Governor in Council wishes to recall to the Board's recollection the views already expressed by Government more than once,† as to the great desirableness of discontinuing the annual Puttah, and of making the Ryots' title as permanent in form as it is already in reality. The yearly Puttah is made necessary by the constant changes in the demand on the Ryots, and these changes are caused partly by remissions from the fixed assessment and partly by alteration in the extent

† Ext. Mins. Cons. April 23rd 1855, No. 460, para. 13.

Do. August 14th 1855, No. 951, paras. 28 and 29.

of holding. The large permanent reductions in assessment made in many Districts has greatly lessened the plea for yearly remissions, and the same reductions added to the operation of the new Dittum rules will probably lessen also the fluctuations in holdings. The Governor in Council has reason to believe that remissions of all kinds have almost or entirely been discontinued in North Arcot, except in very extraordinary cases; and it appears to him that the same course may properly be followed both in South Arcot and Bellary, as well as probably in some other Districts.

14. The Government retain in full the opinion expressed in their Proceedings of August 14th 1855 above referred to, as to the advantages of permanent over yearly Puttahs, both to Government and to the Ryots; and they would wish the Board to bear the subject in mind and to adopt all proper means of promoting the change. As one measure easily practicable in every District, for gradually accustoming the Ryots to the new idea of permanent Puttahs may be mentioned that adopted some years ago in Coimbatore, of making Puttahs hold good till the Ryots shall desire a change. Even in the event of a change, a new Puttah need not be given in every case; if new land is taken, it may be entered at the foot of the existing Puttah, and if land be given up or transferred to another Ryot, it may be deducted. A new Puttah need only be given when such additions to the old one have become inconveniently numerous. The Board will take steps to extend this practice to all Districts where it is not yet in use.

15. The Board express the opinion that it may be necessary to permit the entertainment of a few extra Goomastahs in some Districts to aid in the preparation of these two Statements; but the Government are wholly unable to recognize such a necessity. The work to be done by Goomastahs in connection with these documents is extremely trifling, as just detailed; and is certainly not more than can be done without any difficulty by the Talook and Hoozoor Goomastahs. It is in fact done by them already in some Districts, and the Governor in Council is fully satisfied that it may be so done in all. He is unable therefore to authorize the entertainment of any extra Goomastahs for the annual settlement in any District.

16. In para. 22 the Board notice that doubts seem to exist among Collectors as to where Statements 5 and 8 should be finally deposited, and they state what they regard as the proper mode of proceeding. The Government must remark that any uncertainty on this point on the part of Collectors is the consequence of inattention to the Rules. It is fully provided for in para. 39 of the Directions to Curnums at the top of page 77 of the printed papers; the course prescribed being very nearly that now proposed by the Board.

17. The increased information proposed by the Board to be introduced in No. 7, will be an improvement. The Government approve the revised Form for that Statement received from the Board with the official Memo. of the 11th Instant, and direct its adoption. This Form, it may be observed, effects the object sought, not by the addition of fresh Columns but by entering the additional particulars below.

18. The change proposed in enclosure A of No. 8 (the Shavy Statement) is not so much in the form of the Statement as in the principle to be followed in giving remission for Shavy. Hitherto it has been maintained by the Board that in weighing claims to remission on this account, the claimant's gain from productive cultivation everywhere, and not merely in the village where the Shavy occurred, should be taken into account. There is no doubt that it takes time and trouble for the Curnums of one village to ascertain the necessary particulars from the Curnums of other villages, perhaps in other talooks. The Government concur with the Board that the practice brings no adequate advantage; and they assent to the proposal that it should be discontinued.

Puttadars.		By whom paid.
No.	Name.	
2		3

19. The Government approve of the suggestion that the name of both the actual payer, and of the person for whom the payment is made, should be entered in No. 10, the Chitta of daily collections. A new column will be inserted for the purpose as proposed. A slight change in the heading of columns 2 and 3 will make the object of those columns more clear; instead of as at present, it may be as in the margin. Thus the number of columns in the Statement will remain unchanged.

The proposal that this Statement should be sent monthly to the talook Cutcherry, and the abstract No. 11 retained by the Curnum, instead of the abstract being sent, is also approved.

20. The remaining suggestions in paras. 26, 27, 28 and 30 are all approved. That in para. 27, respecting Statement 14, proposes in fact no change, as the same thing is done already. With respect to the five-year Statement No. 21, the revised Forms received from the Board's office with their Secretary's Memo. of 11th February is approved and will be adopted.

21. Statement No. 20 cannot be dispensed with, as proposed by the Board in para. 31, its object is to enable the Collector to make the yearly entries in the irrigation register for the District Engineer, for which he has no other materials.

22. The Government are unable to concur in or to sanction the Board's remarks in paras. 32 and 33. They are not of opinion that their orders against unauthorized change in the Forms have been construed too literally by the local officers; on the contrary they desire that those orders shall be strictly maintained. It is not sufficient that the Statements leaving the Districts should be prepared in a uniform manner; the materials from which they are compiled, if not literally uniform, must at least be all on a uniform plan, and this can only be ensured by forbidding any change without previous permission. Further, one object of the change of system was to get rid of the vast mass of useless details which Collectors were in the habit of requiring from the Talooks; and in order to ensure this object also, all unauthorized interference with the new Forms must be prohibited. If any such change is permitted, the whole character of the new system will speedily become changed, and the old evils will revive. The Board have now in their Sheristadar the aid of the able Accountant by whom the new system was devised; Government do not doubt that for any real difficulties experienced by Collectors, Jeyaram Chetty will be able to suggest suitable remedies, in harmony with the general system; and no Collector should be permitted to vary from any of the Forms without previous orders.

23. The Governor in Council will now close these proceedings with a few general remarks. At the date of the Board's Report, three years and a half had elapsed since the new Forms were sent to Collectors, accompanied by full printed explanations and instructions for the preparation of the accounts. After the lapse of that long period, there were still several Districts in which the new system was only partially in operation, and from six Districts no report whatever on the subject had been received by the Board. The Governor in Council cannot share in the satisfaction expressed by the Board with this measure of success. He is of opinion on the contrary that it is less than might fairly have been expected; and he sees especially with regret and displeasure that in pure ryotwar districts like Nellore and South Arcot, the new Forms have not been fully introduced. Ample opportunity has now been given to all concerned for becoming familiar with the new system, and no more delay in its complete introduction can be allowed. The Government request the Board of Revenue now to give their diligent attention to its universal and complete adoption, except in those few districts or parts of districts where from existing peculiarities, it has been admitted to be inapplicable. To this end they will circulate this order of Government to all Collectors, to make them acquainted with what is expected; and they will call for and lay before Government prompt Returns, however brief, of the extent to which the new accounts have been already introduced in those districts from which reports have not yet been received. They will positively enforce on Collectors the full and entire adoption of the new system in the remaining part of the settlement of the current Fusly; and they will report again as soon as possible after the close of the Fusly, what exceptions may still remain.

24. This order is intended to include the Oolongoo and Amauny districts and parts of districts, as well as those under ryotwar settlements. From Collr. to Bd. 6th Oct. 1858, p. 8. The Governor in Council learns with regret that the Oolongoo and Amauny Forms have not been introduced in Tanjore, though no reason whatever is given for the delay by the Collector. Tinnevely, the other Oolongoo district, is among those from which no report has been received.

(Signed) J. D. BOURDILLON,
Secretary to Government.

AMENDED FORM No. 5.

STATEMENT shewing the particulars of Settlement of each individual in the Village of Typaukum in Cavrey-pauk Talook of North Arcot District for Fussy 1268.

Particulars.	Class.	No. of the Field.	Extent.	Assessment	Kind of Crop raised.	Remarks.
1	2	3	4	5	6	7
			Acres G.	Rupees. A. P.		
No. 1 Soobareddy.						
As per last year's holding.						
Dry.....		20	20	53 8 0		
Wet.....		13	10	110 4 0		
Garden.....		1	10	7 8 0		
Total...		35		171 4 0		
Deduct Lands given up for Circar, &c.						
Dry.....	2	70	3	9 0 0		
Wet, well one crop.	2	316	1	6 0 0		
By Razeenamahs given.						
Dry.....	2	66	1 20	4 8 0	} On behalf of Rameen, No. 10.	
Wet, Tank 2 crop.....	3	105	1	9 0 0		
Total { Dry.....			4 20	13 8 0		
Wet.....			2	15 0 0		
Total...		6	20	28 8 0		
Remainder.						
Dry.....		16		40 0 0		
Wet.....		11	10	95 4 0		
Garden.....		1	10	7 8 0		
Total...		28	20	142 12 0		
Add newly taken up.						
Dry.....		1		3 0 0		
Wet.....		4	20	39 0 0		
Total...		5	20	42 0 0		
Grand Total...		34		184 12 0		
Particulars for the above.						
Dry.....	1	20	1	3 8 0	Raghee.	
		50	2	7 0 0	"	
		62	1	3 8 0	Sumba.	
	2	40	2	6 0 0	Cumboo.	
		35	1	3 0 0	Raghee.	
	3	2	4	8 0 0	"	
		3	1	2 0 0	Raghee.	
		8	4	8 0 0	Sumba.	
		1		2 0 0	"	
Total...		17		43 0 0		

Lands newly taken up are shewn here in the gross to avoid repetitions, as the fields are particularized afterwards.

Poolethee.
Tank irrigation.

New.
Waste.

Tank irrigation.
Stullacummy charged.

Particulars.	Class.	No. of the Field.	Extent.	Assessment.	Kind of Crop raised.	Remarks.
1	2	3	4	5	6	7
			acres	G. Rupees. A. P.		
Wet Tank, two crop.....	1	198	2 ...	24 0 0	Carthaul sumba. ...	
	1	199	1 20	18 0 0	Do. do. ...	New.
	2	200	1 ...	10 0 0		Waste.
	2	202	2 ...	18 0 0	Munum. Thaulsumba	
One crop.....	2	304	1 20	12 0 0	Sumba.	
	3	195	1 30	12 4 0	Car	Fusul jastee sumba.
	3	193	1 ...	7 0 0	"	Waste charged.
	3	199	3 ...	21 0 0	Sumba	New.
Well one crop.....	2	315	2 ...	12 0 0	Sumba	Shavy.
Total...			15 30	134 4 0		
Garden Well.....	4	400	1 10	7 8 0	Chilly	
Grand Total...			34 ...	184 12 0		
Deduct Waste as per State- ment No. 8.						
Dry.....			4 ...	8 0 0		
Wet.....			1 ...	10 0 0		
Total...			5 ...	18 0 0		
Remaining cultivation.						
Dry.....			13 ...	35 0 0		
Wet.....			14 30	124 4 0		
Garden			1 10	7 8 0		
Total...			29 ...	166 12 0		
Teerwah Jastee						
Dry, Tank irrigation...	1	62	1 ...	3 8 0		
	3	8	4 ...	14 0 0		
Total...			5 ...	17 8 0		
Fusul Jastee.						
Wet, Tank one crop...	3	195	1 30	6 2 0		
Grand Total...				190 6 0		
Remission as per State- ment No. 8.						
Poolithy				7 0 0		
Shavy				12 0 0		
Total...				19 0 0		
Remainder				171 6 0		
Add Sundry Items.						
Enam Jody				4 0 0		
Tax on fruit trees.....				6 0 0		
				10 0 0		
Grand Total...				181 6 0		

J. W. M.
Secretary.

Official Memorandum.

The Secretary to the Board of Revenue has the honor to forward to the Secretary to Government in the Revenue Department revised forms for N^o 7 and 29 of the Village Accounts as requested in his Official Memorandum dated the 5 Instant.

Revenue B^o Office
Fort St. George
11 February 1859

By Order

J. D. Bourdillon
Secretary

J. D. Bourdillon Esq.
Secretary to Government R. D.

Per 1858 Oct 11

J. D. Bourdillon

Enclosure in an Extract
from the Proceedings of
the Board of Revenue
To the Acting Secretary
to Government R. D.
dated 21st December 1858
N^o 1692.

J. D. Bourdillon
1978/58

Statement showing the
particulars of the N^o 7 of
each individual in the
Village of Syphankam in
Carryputat Taluk of North
Arcot District for the year
1858

Form N^o 7
Statement shewing the particulars of Enam Cultivation individually
in the Village of Tyspauk in Cauverypauk Talook for Tussy 1268.

in the Village of										
Particulars of Enam	Description	Irrigation	Whether one or two Crops	N ^o of the field	Extent	Assessment	Jody & Co	Kind of Muzal Crop raised	Remarks	
1	2	3	4	5	6	7	8	9	10	
N ^o 1 Subbariddy Menagar										
Has Enam	Dry	"	"	100	2	"	2	"	"	
		Tank	"	120	3	"	3	"	"	
		Lower Channel	"	125	1	"	1	"	"	
	Total				6	"	6	"	"	
	Wet	Tank	1	300	5	"	15	"	"	
				500	2	"	10	"	"	
				129	3	"	9	"	"	
	Total				10	"	34	"	"	
Total				16	"	10	"	"		
Surra Enam	Dry	"	"	170	5	"	10	"	"	
		"	"	195	6	"	12	"	"	
		Total				11	"	22	"	"
		Wet	Tank	1	235	5	"	20	"	"
				397	1	"	16	"	"	
Total				9	"	36	"	"		
Total				20	"	58	"	"		
Total				Cultivation	36	"	98	"	10	"
Tusul Gasty	Wet	Tank	1	500	2	"	"	5	"	
				129	3	"	"	1	"	
		Total				5	"	"	9	"
	Total				5	"	"	9	"	
Tiruvajasty	Dry	Tank		120	5	"	"	6	"	
		Channel		125	1	"	"	2	"	
		Total				1	"	"	8	"
	Total				1	"	"	8	"	
Enam	Dry	"	"	170	5	"	"	6	"	
		"	"	195	6	"	"	12	"	
		Total				11	"	"	22	"
		Wet	Tank	1	235	5	"	20	"	"
				397	1	"	16	"	"	
Total				9	"	36	"	"		
Total				20	"	58	"	"		
Enam	Dry	"	"	170	5	"	"	6	"	
		"	"	195	6	"	"	12	"	
		Total				11	"	"	22	"
		Wet	Tank	1	235	5	"	20	"	"
				397	1	"	16	"	"	
Total				9	"	36	"	"		
Total				20	"	58	"	"		
Enam	Dry	"	"	170	5	"	"	6	"	
		"	"	195	6	"	"	12	"	
		Total				11	"	"	22	"
		Wet	Tank	1	235	5	"	20	"	"
				397	1	"	16	"	"	
Total				9	"	36	"	"		
Total				20	"	58	"	"		
Enam	Dry	"	"	170	5	"	"	6	"	
		"	"	195	6	"	"	12	"	
		Total				11	"	"	22	"
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		"	"	195	6	"	"	12	"	
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Enam	Dry	"	"	170	5	"	"	6	"	
		"	"	195	6	"	"	12	"	
		Total				11	"	"	22	"
		Wet	Tank	1	235	5	"			

Rev Sept

N^o 256

Extract from the Minutes of Consultation
Under date the 28th February 1859

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

(Here enter 21 December 1858
N^o 4692)
(Here enter 11 Feb 1859)

Memo. from the Secy. to the
Board of Revenue

In these Proceed-
ings the Board of Revenue
submit their Report on
the working of the new
system of Ryotwar vil-
lage Revenue accounts
recently introduced.

They lay before Govern-
ment also the Collectors
Reports so far as yet
received but these are
from

W. G.

W. G.

Copy of a letter to G.
of 10th Feb 1860 N^o 12

Revenue 1859 N^o 12

N^o 256

Official Memo.
from the Secy. to the
Board of Revenue.

Board of Revenue.

Vol. 11th February
N^o 12
1859

N^o 256 - 28 February 59.

Forwarding to
you for 17 1/2 of
the Village Accounts as
requested in the Official
Memo. dated the 5th January.

N^o 23.

from no more than four-
teen Districts. The
Governor in Council +
cannot but notice with
displeasure that the
Collectors of the six Dis-
tricts named in the
margin have not yet
made any Report on
the subject, important
as it is to the Revenue
administration. Each
Collector's Report was
accompanied, according
to orders from the Board
by the actual accounts
of two villages under
the new system, and these
were examined in the
Board's office. The
Proceedings of the Board
bear

Gangaim
Rajahmundry
Kurnool
Coimbatore
Madura
Tinnevely.

Ex. Min. Cons. June 28/55.
N. 774.

bear testimony to the
care which they have
given to the consideration
of the whole subject.
2. The new Forms
of village accounts were
first introduced in
July 1855 (1855-6). They
were circulated at the
very commencement
of the July, and it was
directed that they should
be adopted in each
District to such an
extent as the Collectors
might find expedient,
but Government ex-
pressed the hope that
they would be actually
used in that year, either
in one or more whole
Talukhs

Talookas, or in ten or
fifteen villages of each
Talooka. In Feb'y
1866 (1856-7) the new
Forms were ordered to
be universally introduced.

At the period referred
to, therefore, in the Report
now before Government,
the new system had
been in use partially
or wholly for three years,
a period fully suffi-
cient for forming a
judgment of their merits
and defects. The Board
noted (Para 4) that
some difficulties were
encountered at their
first introduction, being
those which were clearly
foreseen

603 3
foreseen and fully pro-
-vided against, resulting
principally from igno-
-rance, apathy, or opposi-
-tion, on the part of vil-
-lage Curmies and Tal-
-look officials. These
difficulties have now
in great part been
overcome; the prej-
-udice against the ^{new} ~~new~~
^{system} Forms arising
~~from their novelty~~
has to a great extent
disappeared, and ~~the~~
^{it} ~~new system~~ is admitted
by the Collectors to be
an improvement in
various very important
respects (Para 5). The
Government regret to
observe however, that
even

even now there are some
pure Ryotwary villages
where ~~the new~~ ^{that} system
has not yet been fully
adopted. This seems to
be the case chiefly in
Nellore and South Arcot;
it will be adverted to again
below. The Governor in
Council proceeds now
to consider in detail
the suggestions offered
by the Board for amend-
ments in some of the
Forms, in which he is
happy to be able, for
the most part, fully
to concur.

3. The Board's
first proposal (Para 7)
is that it should be
left

16 4
left at the discretion
of collectors to postpone
the preparation of Re-
gisters until the com-
pletion of the impending
Revenue Survey. The
reasons given by the
Board for this ~~propos-~~
~~amendment~~ are that
in some Districts there
are not now sufficient
materials, and that a
Register prepared now
would be superseded
by the more accurate
data obtained by the
projected Survey, and
meanwhile would
add nothing to the
existing knowledge.
In the former of these
reasons

reasons the Board in-
tend to say, no doubt,
that in some Districts
the materials do not
exist for a perfectly
accurate Register;—
this is true, and it is true
also that a Register
now prepared would
be eventually superser-
ded by the information
furnished by an ex-
act survey. But Go-
vernment cannot ad-
mit that Register A
so prepared would be
without an important
use, or assent to the
Board's proposition that
it should be indefinitely
postponed. The Board
justly

of such documents, as well
as perishable, and liable to
accident, and from their na-
ture affording ready excuse
for their injury or absence.

17-5
justly remark. that
Register A is "the basis
of the whole series of
accounts, and therefore
a Document of the
greatest consequence".
In its absence the ma-
terials for the yearly
accounts are locked
up in bundles of old
& hardly legible caojan
leaves, inaccessible and
unintelligible to any
but a Bureau long prac-
tised in dealing with
~~them~~ The Governor in
Council considers that
very much
will be gained by the
transfer of that infor-
-mation into clear, sim-
-ple, and portable paper
accounts

accounts, accessible to
every member of the
Collector's or Tahsildar's
Establishment.

It is readily ad-
mitted that the Register
so compiled will be very
inferior to those based
on actual survey and
careful enquiry. But
the obtaining of such
information is remote,
and in many Districts
cannot be expected for
many years; and His
Lordship in Council
cannot consent to de-
fer so long the advan-
tages of a clear and
intelligible Land Register.
The Government cannot
but

very

18^x 6
but regret that the pre-
paration of this impor-
tant document has
been so long delayed,
and the Board of Re-
venue will take imme-
diate steps for ensuring
its early preparation.
The Governor in Council
cannot admit that this
ought to be a work
either of time or diffi-
culty, or even that it
needs special aid.
The Register of each
village will be drawn
up by the Curnum,
and if printed Forms
are supplied, as they
may be and ought
to be from the District
Press

Press, the work may pro-

bably be completed

without difficulty. There can be no doubt of
ins. when difficulties
in a couple of months are allayed. They request

The Board will direct from the desire of the
the Collector to submit statements to the Board
Statements for the 15th & 31st of every month,

and 31st of every month, reporting the progress
made in these Registers & they will submit

till they shall be completed, and they will submit
these Statements to Gov. had I should be bound

permanent. They should have for the sake of
insist on their being sent up punctually

by the Collectors. The remaining changes proposed by the Board have for

the most part as al- ready said the full

convenience

convenience of the Govt.

Though advocating the indefinite postponement

of the preparation of Register A, the Board

propose (Para 8) some addition to be made

to its essential contents. They would enter in it

the names of the Puttnams of all the fields in occu-

pation at the time of its preparation; and

they recommended that the rate of assessment

per acre of each des- cription and class of

land, should be given in the opening of the

Statement. The Government assent

to both these proposals, the

the Board say rate per acre,
but it is presumed that
they intend that where other
denominations of land ^{are} ~~may~~
be in use, the rates shall
be given in terms of
such denominations.

The Government agreed
with the Board that more
detailed information res-
pecting Enam land
may beneficially be in-
troduced into the Regis-
ter; instead however
of supplying this in
Enclosure 2, as proposed
by them, it would seem
better to give it in the
column of remarks in
the Register itself. It
will need no more
than a few words for
each Enam field.

The

208
The next proposal
refers to enclosure 1 in Reg. A.
In as much as the details of that
Register will be liable to material
changes, from the reclamation of
waste, the lapse or resumption
of Enam, &c., the Board recom-
mend that the enclosure 1, which
is an abstract of it, should be
re-written every five years. The
Government approve this suggestion.

In Statement N^o 1,
which is the monthly Return
of Cultivation, the Board suggest
that Collectors should be permitted
to add a Column to show the number
of each field in addition to its
distinguishing number already
provided for; on the ground that
in some Districts fields have
no number, and that in most
the Ryots are less familiar with
the numbers than with the
names of their fields. This
also

also appears to Government a judicious and useful emendation; and the only doubt is whether it ought not to be made universally applicable, as it is believed that fields bear names in all Districts. If an additional Column is inserted for the name of the field, it should be so in all Districts, so as to preserve the correspondence of all the Columns of the Statement. But if the change is to be made in some Districts only, then instead of adding a new Column, the present Column 2 might be made double as shown in the margin. The Government approve also of a similar change in Forms 4, 5, 8, & 18. Whichever of the two methods above indicated is adopted for No. 1, should be adhered to in the other Forms also.

Designation of the field.	
2	
Name	N ^o

The suggestion in Para 12
to

217 9
to remedy the practical defects detailed in paras 10 and 11 is also a decided improvement. This is that the original Statement No. 1 should be sent monthly to the Talook Cutchery, instead of an abstract only. The advantages of this change will be not only to ensure the Statement being actually compiled at the proper time by the Officer, but to secure it from being afterwards tampered with by him, and also to put into the Tahsildar's hands the power of ordering an inspection of the cultivation in any village at any moment, with the sure means of detecting fraud. The Board should not fail to require Collectors to make use of this new aid, and to take measures to ensure their doing so. It is to be expected also that the monthly Cultivation Statement having this new use,

Curious will be more prone than
ever to omit or delay its transmission,
or if permitted. No excuse therefore,
to short of some inevitable
physical cause, should be
admitted for such failure; and
a habitual want of punctuality
in this respect should of itself
be made ground for the dismissal
of the offender from office.

9 Statement 1 being
thus sent monthly to the
Talook Cutcherry, Statement 2,
which is the abstract of ~~it~~ it
heretofore sent, will become
unnecessary. This is pointed
out by the Board in Para 13,
but in the following Para they
propose by inadvertence to retain
N^o 2 unchanged. Enclosure
C in N^o 2, being the Return
of cattle dead, and of the
kinds of crops cultivated and
reaped in each month,
may

22/10
may be discontinued, as pro-
posed by the Board, as a useless
Return. It was retained in
the new Forms only because
it was among the old ones.

There will remain
enclosures A & B in N^o 2, of which
A, the abstract of Dist,
Collection, and Balance, will
now become Statement 2, while
B, the same Return, will
become enclosure A in N^o 2.

10 In para 15, the Board
propose that the first Column
in Form 4, which is intended
to show the Bearing of each
field, or in other words the
direction in which it lies
from the Village, should be
omitted, on the ground
that this information may
be obtained by the inspecting
officer from the Village
Register when wanted. If
by

by the Village Register is
here meant Register A, it is
to be remarked that under the
Board's plan such Register
would rarely exist. Independently
of this, however, the Government
are of opinion that the Column
in question ought to be retained.
Without it the Statement
of the Board,
would, it is admitted, be
incomplete; and it is one
involving no appreciable trouble
to fill up, as the information
required is always certainly
within the Commis's knowledge,
and is conveyed in a single
word for each field.

The Board justly
dwell on the necessity of
the prompt preparation
of the monthly cultivation
Return (N^o 1) from which
this Statement is compiled,
as

Paras 16 to 18.

as well as of verifying that
Return by inspection. Both
~~these things~~ have been already noticed
above in Para 8; & with due
care on the part of the Tahsildar,
both will be ensured by the
change there authorized respecting
Statement N^o 1.

11 The Board next notice
N^o 5, which is the Individual or
Ryotwar Chitta, or Statement of
each Ryot's Cultivation and Settle-
ment for the year. They justly
remark that the basis of
this document ought to be
the Ryot's holding of the
previous year, not his cul-
tivation only. This was the
intention of the Form, as
shown in the instructions for
preparing it contained in
Para 17 of the Rules, at
Pages

Pages 70 and 71 of the printed papers. It was evidently by an oversight only that the word "Cultivation" was used in the outset of the Form instead of "Holding", since waste is deducted below, which it could not be from Cultivation.

The Government fully approve however of the alteration proposed by the Board in the Form of this Statement, viz. to commence with the Holding in the gross, and to give the final result in detail, instead of commencing with the detail and giving the ultimate result in the gross. The amended Form submitted by the Board will be substituted for the old Form.

The

+ Pages 70 & 71 of the printed paper.

12 The Board must remark on the proper agency for preparing this Form (N^o 5) as well as N^o 8 which is the detail of remissions claimed by the Ryots. They observe that Collectors have supposed that both were to be entirely drawn up by the Commis without assistance, and they point out the objections to this course, detailing lastly the mode of proceeding which they think best. This method, as the Board truly remark, is very much the same with that intended when the new Forms were devised, and indicated in Paras 17 and 20 of the Directions to Commis⁺. The instructions there given as to the part to be taken by the settling officers is perhaps

perhaps not sufficiently clear,
and there is some excuse
therefore for the mistake which
seems to have been made on
this point by many Collectors.
The Board will now issue
such orders as shall prevent
such mistakes for the future.
The Board's description of the
course to be followed will
need some modification. Both
Statements (5 & 8) consist
almost wholly of a mere
record of facts, which facts are
obtained for A's from A's 4,
and for A's 8 from A's 4 and 5.
The whole of this portion of
both documents will be prepared
by the Census, but the
entries should be verified by
a Talook or Hojoor Goomastah
by comparison in the totals
and in a few
details

Min. Cons. April 23/55
No 460 Para 13.
to Aug 14/55 No 951 P 280

13. With reference to the
Pittah, however the Gov-
nor in Council wishes
to relate to the Boards
recollection the views
already expressed by
Government more than
once, as to the great
desirableness of discon-
tinuing the Annual
Pittah, and of making
the Ryots title as per-
manent in form as
it is already in reality.
The yearly Pittah is
made necessary by the
constant changes in the
demand on the Ryots,
and these changes are
caused partly by re-
missions from the fixed
assessment and partly
by alteration in the
extent of holding. The
large permanent re-
ductions in assessment
made in many Districts
has greatly opened the
plea for yearly remissions
and

and the same reductions
added to the operation
of the new Dikhan
rules will probably
open also the possi-
bilities in ~~the~~ holding
of the Govt retain in full
the opinion expressed
in their Proceedings of
August 14/55 above
referred to, as to the
advantages of perma-
nent over yearly put-
tahs both to Govt and
to the Ryots; and they
would wish the Board
to bear the subject in
mind and to adopt
all proper means of
promoting the ~~gradual~~
change. As one measure
easily practicable
in every District, for
gradually accustom-
ing the Ryots to the
new idea of perma-
nent puttahs may
be mentioned that
adopted some years
ago

The J. in C. has reason
to believe that in ~~the~~
~~ancient~~ ~~there are~~
manipulations of all kinds
have almost or entirely
been discontinued in
North Arcot, except
in very extraordinary
cases; & it appears
to him that the same
course may properly
be followed both in
S. Arcot & Bellary,
as well as probably in
some other Districts.

ago in Coimbatore,
of making Puttahs
hold good till the
Ryots shall desire
a change. Even in
the event of a change
a new Puttah need
not be given in every
case; if new land is
taken, it may be
entered at the foot
of the existing Puttah,
and if land be given
up or transferred
to another Ryot, it
may be deducted.
A new Puttah need
only be given when
such additions to
the old one have
become inconveniently
numerous. The Board
will take steps to
extend this practice
to all Districts where
it is not yet in use

Para 13 & 14
 Summary

Order
 Let this be sent to
 2. regarding. Copy
 if both
 Sir is he may
 completely printed

why issue a fresh Pattah
 each year - when no
 change is made in the
 holding - a Pattah is a
 permanent title - to buy
 as he ^{Para 21.} let cler pay his
 rent - would it not be
 better to issue a new
 Pattah - for any fresh
 land taken - a
 man holding under
 two or even three
 Pattahs would be of
 no account to all

Balance 27/3
 details taken at random,
 with the original mate-
 -rials. The settling
 Officer will then decide
 on the permissions to be
 allowed, out of those
 claimed, and these being
 that document
 deducted in No 5 it is
 completed and the Ryots
 Settlement finished; and
 it only remains to pre-
 -pare the Pattah, which
 is a copy of No 5 State-
 -ment ^{little but}
 see separate sheet for P. 13/14
 15 The Board ex-
 -press the opinion that
 it may be necessary to
 permit the entertain-
 -ment of a few extra
 Goomastahs in some
 Districts to aid in
 the preparation of
 these

These two statements; but
the Government are
wholly unable to recog-
nize such a necessity.
The work to be done by
Gomastaks in connection
with these documents
is extremely trifling, as
just detailed; and is
certainly not more
than can be done without
any difficulty by the
Talook and Hoogoor
Gomastaks. It is in
fact done by them ^{already} in
some Districts, and
the Governor in Council
is fully satisfied that
it may be so done in
all. He is unable
therefore to authorize
the entertainment of
any extra Gomastaks
for

for the annual settlements
in any District.

16. In Para 22 the
Board notice that doubts
seem to exist among
Collectors ^{as to} where statements
5 & 8 should be finally
deposited, and they
state what they regard
as the proper mode of
proceeding. The Govt
must remark that any
uncertainty on this point
on the part of Collec-
tors is the consequence
of inattention to the
Rules. It is fully
provided for in Para 39
of the Directions to
Canons at the top of
Page 77 of the printed
papers; the course pre-
scribed being very
nearly

nearly that now proposed
by the Board.

17. The increased in-
formation proposed by
the Board to be introduced
in No. 7, will be an im-
provement. The Govern-
ment approve the
revised form for that
statement received from
the Board with ~~the~~ ^{of the}
Official Memo. ~~dated~~
~~11th July 1849~~ ^{11th Aug} and direct
its adoption. This form,
it may be observed,
effects the object sought,
not by the addition
of fresh columns
but by entering the
additional particulars
below.

Para 23

Sent back to the
P.M. Office.

18. The change
proposed in Enclosure A
of

Para 24

21 15
of No. 8 (the Shaving
statement) is not so
much in the form of
the statement as in
the principle to be
followed in giving re-
-mission for shaving.
Hitherto it has been
maintained by the
Board that in weigh-
-ing claims to remission
on this account, the
claimant's gain from
productive cultivation
everywhere, and not
merely in the village
where the shaving occurred,
should be taken into
account. There is
no doubt that it takes
time and trouble
for the Curmums of
one village to
ascertain

ascertain the necessary particulars from the Curnums of other Villages, perhaps in other Talooks. The Government concur with the Board that the practice brings no adequate advantage; and they assent to the proposal ~~of the Board~~ that it should be discontinued.

19. The Government approve of the suggestion that the name of both the actual payer, and of the person for whom the payment is made, should be entered in Op 10, the Chittab of daily collections. A new Column ~~em~~ will be inserted for

Para 25

Chittabars		By whom paid
No	Name	
2.		3

30/6
for the purpose as proposed. A slight change in the heading of Col. 2 & 3 will make the object of those columns more clear; instead of as at present, it may be as in the margin. Thus the number of columns in the statement will remain unchanged.

The proposal that this statement should be sent monthly to the Talook Catchery, and the abstract No 11 retained by the Curnum, instead of the abstract being sent, is also approved.

20. The remaining suggestions in Para 26

26, 27, 28, & 30 are all
approved. That in Para
27, respecting Statement
14, proposed no
change, as the same
thing is done already.
With respect to the
five-year Statement
No. 21, the revised form
received from the Board's
Office with their Secre-
-tary's mem^o of 11th Febru-
-ary is approved and
will be adopted.

21 Statement No. 20
cannot be dispensed
with, as proposed by
the Board in para 31,
its object is to enable
the Collector to make
the yearly entries in
the irrigation Regis-
-ter for the District
Engineer.

Keating
Engineer, for which he
has no other materials.

22 The Govt are
unable to concur in
or to sanction the
Board's remarks in
Para 32 & 33. They
are not of opinion
that their orders
against unauthorized
change in the forms
have been construed
too literally by the
local Officers; on the
contrary they desire
that those orders shall
be strictly maintained.
It is not sufficient
that the statements
leaving the District
should be prepared in
a uniform manner,
the materials from
which

which they are compiled,
if not literally uniform,
must at least be all
on a uniform plan,
and this can
only be ensured by
forbidding any change
without previous per-
-mission. Further, one
object of the change of
system was to get
rid of the vast mass
of useless details
which Collectors were
in the habit of re-
-quiring from the Tal-
loks; and in order to
ensure this object also,
all unauthorized inter-
-ference with the new
Forms must be prohi-
-bited. If any such
change is permitted,

32
the whole character of
the new system will
speedily become
changed, and the old
evils will revive.
The Board have now
in their Sheristadar
the aid of the able
Accountant by whom
the new system was
devised; I do not
doubt that for ~~what~~
any real
~~any~~ difficulties ~~may~~
experienced
~~be stated~~ by Collectors,
Seyaram Chetty will
be able to suggest suc-
-cumbent remedies, in
harmony with the
general system; and no
Collector should be per-
-mitted to vary from
any of the Forms with-
-out previous orders.

The

The Governor in Council will now close these proceedings with a few general remarks. At the date of the Board's Report, three years and a half had elapsed since the new Forms were sent to Collectors, accompanied by full printed explanations and instructions for the preparation of the accounts. ~~It appears that~~ After the lapse of that long period, there were still several Districts in which the new system was only partially in operation, and from six Districts no Report whatever on the subject had been received by the Board.

The

33 19
The Governor in Council cannot share in the satisfaction expressed by the Board with this measure of success. He is of opinion on the contrary that it is less than might fairly have been expected, & he sees especially with regret and displeasure that in pure Ryotwar Districts like Kallore and South Arcot, the new Forms have not been fully introduced. Ample opportunity has now been given to all concerned for becoming familiar with the new system, and no more delay in its complete

complete introduction can
be allowed. The Govt.
request the Board of
Revenue now to give
their diligent attention
to its universal and
complete adoption, except
in those few Districts
or parts of Districts
where from ~~an~~ existing
peculiarities, it has been
admitted to be inap-
plicable. To this end
they will circulate
this order of Govern-
ment to all Collectors,
to make them acquainted
with what is expected,
and they will ^{call} for and
lay before Government
prompt Returns, how-
ever brief, of the
extent

34 22
extent to which the new
accounts have been
already introduced
in those Districts
from which Reports
have not yet been
received. They will
positively enforce on
Collectors the full
and entire adoption
of the new system
in the remaining part
of the settlement of
the current July; and
they will report again
as soon as possible
after the close of the
July, what exceptions
may still remain.

24 This order is
intended to include
the Colongoo and
Amanny

Among Districts
and parts of Districts, as
well as those under

Egyptian Settlements.

The Governor in Council
learns with regret that
the Oolongos and Aumang

Forms have not been
introduced in Tanjore,
though no reason what-

From Col. to B.

Oct 6/58 Para 8

ever is given for the
delay by the Collector.

The other Oolongos District,

Trinivelly is among
these Districts from

which no Report has
been received.

AM

Feb 15-

101 Copy to the Registrar
Perf. 100
Returned 27 June 20-3-57

RC 107th September 1858 N. 1074
15th June 1858 N. 20
3rd July 1858 N. 3073

Copy in a letter to C
d/ 10th February 1860 N. 12

5-11-14 V
20/1/59
27-9-98
17-7-97

red 69+

15th July 1825

Revenue 1859 Departth
Dy to Cons. 1st March.

N. 256.

Extract of Cons.

D/ 28th February 1859.
Dy to Cons. 8th March 1859 N. 748.
From the Col^l of Karnool 9th
April 1859 N. 663 in force 30-4-1859
1859 N. 597
From B^o of Rev. d/ 7th Nov^r 1859
N. 2085

From B^o of 4th July 1859 N. 1664 in force
Copy to para 23 of the order 6th Aug^r 1857

Passing orders on the
Board's report on the working
of the new forms of Village
accounts in the several
Districts of this Presidency.

N. 22 to 24,

Revenue 1859 Departth
Dy to Cons. 1st March.