M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1567 Press ~~Mis.~~

77-78

Dated 6 8 1861.

Not to be folded or roughly handled

No. 77. Read the following Proceedings of the Board of Revenue, dated 4th July 1861, No. 3,479 :—

Read the following Orders of Government.

No. 256, Ex. Mins. Cons., 28th Feb., in Cons., 1st March 1859, No. 859.
,, 1,279, Procs. of Govt., 22nd ,, 23rd September ,, ,, 4,767.
,, 1,445, do. 25th ,, 27th October ,, ,, 5,325.
,, 2,180, do. 19th ,, 20th November 1860 ,, 6,015.

1. In compliance with the wishes of Government expressed in paragraph 23 of the first Extract Minutes of Consultation above recorded, the Board in their Circular of the 28th March following directed the Collectors to report at the termination of Fasli 1268, what exceptions remained in their respective Districts to the complete introduction of the new Forms of village accounts; but the replies to this call not having been promptly furnished, frequent reminders* were sent with reference to the subsequent Orders of Government, dated 22nd September and 25th October 1859, requesting the Collectors to expedite the transmission of their reports, which were at last received. The Board could have submitted their own report to Government at an earlier date had not the state of things disclosed in South Arcot, viz., the very partial introduction of the accounts even so late as in Fasli 1269, induced the Government to inquire† whether similar backwardness prevailed in any other District; and this caused the issue of a fresh Circular to the Collectors, requesting them to report the reasons, if in any case the system had not been completely and universally introduced. The Board waited for the receipt of the replies to this their last Circular, in the hope that the later information to be supplied by them would be more complete than that contained in the replies received to their former Circular; but the Board think it unnecessary to wait any longer for those still due, and accordingly proceed to reply to the Government Order on the information before them.

* Circular, dated 3rd October 1859.
Do. 10th November 1859.
Do. to Ganjam, &c., 6 Districts, dated 4th April 1860.

† *Vide* Order of Government, dated 19th November 1860, No. 2,180.

2. The new forms of village accounts appear to have been completely introduced in all the Districts except Malabar and North and South Canara, in which, however, all those which are applicable to the District system have been brought into use. The Collector of Canara submitted a set of forms suited to the peculiar circumstances of that District in regard to cultivation, &c., and the subject is now occupying the attention of the Board. In Tinnevelly, the new forms were brought into operation with some modifications and additions suited to the system of that District, which were reported by the Collector in 1856 and 1859. The Board see no objection to the changes made, but some of them will have been rendered unnecessary by the recent change under which the assessment has become fixed with reference to the standard commutation rate, instead of fluctuating with the market prices of the year. No modifications of the forms have been found necessary in other Districts, save those suggested by the Board and approved by Government in Extract Minutes of Consultation, dated 28th February 1859.

3. In South Arcot also, the new forms appear to have been brought into operation. In his letter, dated 4th October 1860, the Collector stated that in consequence of the greater facility with which Curnums write on cadjans, paper had not hitherto been brought universally into use. This was noticed by Government in their Order of 19th November 1860, and the particular attention of the Collector was drawn to the subject, and in his Settlement report for Fasli 1269, Mr. Wood stated (paragraph 37) that difficulty was still experienced in inducing the Curnums to prepare the accounts on paper instead of cadjans. The Board, however, see no reason why South Arcot should form an exception to the general rule, and request the Collector to insist upon the substitution.

4. During their Jamabandy tour in Fasli 1269, most of the Collectors made a cursory inspection of the accounts of several villages, and in some instances the Curnums of certain villages were called up with their accounts to the Huzúr without previous notice. The result of

26th November 1860, No. 5,471.

the examination was on the whole satisfactory, though numerous omissions, generally in minor particulars, were brought to light. These were owing chiefly to the ignorance of the Curnums, many of whom being also unaccustomed to write on paper, the accounts had not been kept as neatly and perfectly as the system admits of. In all instances of this kind, the Collectors state that they have cautioned the servants concerned against such carelessness in future, and they express hopes that in reporting on the Settlement of Fasli 1270, they will be able to assure the Board of the full and complete operation of the new forms.

5. The Board consider that the best and most effectual mode of enforcing *strict* and *complete* observance of the Forms will be by a periodical examination of the accounts of some of the villages at the annual Jamabandy tours by the Officers conducting the Settlement, who would point out to the Curnums their various defects, and instruct them how to remedy them. The system of examination by the several Settlement Officers adopted by some Collectors in Fasli 1269, should be continued for some years to come, and by this means the various imperfections will in time altogether disappear. With this view the Board directed the Collectors to report annually in their Settlement reports on the working of the new village accounts, and this was attended to in the reports for Fasli 1269 ; but the Collector's remarks were so brief that little can be gathered from them as to what was actually done during the year ; and the Board request, therefore, that in future reports the Collectors will state distinctly how many village accounts were examined in the settlement tours, and by what Officers; how many were found free from defects, and how many required correction.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 78. ORDER THEREON, 6th August 1861, No. 1,567.

The Government are glad to learn from these Proceedings that, with a few exceptions, the new forms of the village accounts have been introduced into all the Districts of the Presidency. The peculiar forms required for the Canara Districts should be settled as soon as possible, for the subject has been long on hand. The Government regret to observe that in South Arcot the use of paper has not been fully carried out. The Board's instructions on this point and those addressed to the Collectors generally, and mentioned in paragraph 5, are approved by Government.

(Signed) J. D. SIM,

Secretary to Government.

R-28th February 59. Nos 22 & 24
" 22d September — — 52.
" 25th October — — 39-46
" 19 Annexure No — — 328-329.

Revenue 1861 Oct. 1st
Rect. from Govt. for Report 16th

PROCEEDINGS OF THE BOARD OF REVENUE.

To the Secretary to Government, R. D., and all Collectors.

Dated 4th July 1861.
Sup. 12 d.
Received 13th.

No. 3,479.

Submitting with reference to certain orders of Government a report on the introduction of the new forms of village accounts in the Districts.

No 1567.

The Govt are glad to learn from these Pros that with a few exceptions the new forms of the village accounts have been introduced into all the Distts of the Presidency. The peculiar forms required for the Canara Distt should be settled as soon as possible for the subject has been long on hand. The Govt regret to observe that in Sd Distt the use of paper has not been fully carried out. The Board's instructions on this point are to be addressed to the Collr generally and mentioned in para 2 of the

Letter approved by Govt
6th Augt 1861

To Collrs
The Board of Revr
Circl 13th
Aug

No 1577 & 78.

No 1567. 6th augt.
With an order

30 July R 2d Augt