

*Proceedings of the Madras Government, Revenue Department,  
29th October 1872.*

No. 279. Read the following Proceedings of the Board of Revenue, dated 9th October 1872, No. 1,989 :—

Read the following letter from A. McC. WEBSTER, Esq., Acting Collector of South Canara, to the Acting Secretary to the Board of Revenue, dated Mangalore, 13th February 1871, No. 217 :—

WITH reference to the Board's Proceedings, dated 12th June 1869, No. 4,215, I have the honour to submit, for approval, a set of Forms of Village Accounts, with enclosures, accompanied by a Memorandum of Instructions for their preparation.

2. In paragraph 2 of their Proceedings, above referred to, the Board considered that the forms submitted by Mr. Fisher were too numerous, and that several of them which related to cash transactions differed from the forms in the Village Manual intended for the same purpose. All the forms now submitted have been prepared, as far as possible, according to the Village Manual, except in the case of Cultivation and other accounts, which, in consequence of the peculiar nature of the landed tenure in this district, had to be altered.

3. As required in paragraph 5 of the Board's Proceedings under reply, I beg to submit a separate Memorandum, showing the necessity of changes introduced in the forms in the Village Manual, and the reasons which required the substitution of fresh forms in some cases.

4. The accounts have been prepared wurgwar and not for individuals, as the latter method of account is unsuited to this district.

I beg to apologize for the delay which has taken place in submitting these forms. Their preparation required more thought and arrangement than I anticipated, and I have had, in consequence, to devote more time to the subject. My Sheristadar being new to the district, I have received the greatest assistance from Mr. J. F. Fernandez, late Deputy-Collector of the district, which I take this opportunity of acknowledging.

ENCLOSURE No. 1.—Forms of Accounts.

ENCLOSURE No. 2.—Memorandum of Instructions.

ENCLOSURE No. 3.—Memorandum showing the necessity of changes introduced in the forms.

THE Government in paragraph 3 of their Order, dated 20th May 1858, No. 662, requested the Collector of South Canara to prepare a complete set of forms for Village Accounts suited to his district with a Manual of Instructions for the guidance of the Village Shanbagues in using them, and to submit the same for the approval of Government through the Board of Revenue. Accordingly Mr. Fisher, who was then the Collector, framed a set of forms and submitted them to the Board. But the number of forms proposed, viz., twenty-seven, seemed to be too great, and they were unsuitable in other respects. The Board therefore returned them to the Collector with a request that they might be revised with reference to the Board's remarks thereon in their Proceedings, dated 12th June 1869, No. 4,215. Mr. Webster's letter above recorded is the reply.

2. The number of forms submitted by Mr. Webster for approval is twenty-two. They appear on the whole to have been carefully drawn up; but before reviewing them in detail the Board consider it desirable to notice briefly, the peculiarities of the Revenue system in South Canara which render a separate set of forms for that district necessary.

3. Lands in South Canara are neither surveyed nor assessed Fieldwar, nor are they classified into Dry and Wet, there being no works of irrigation maintained by Government. The assessment now collected is what was originally fixed upon the entire holding of each individual, which is known by the name of "Wurg." A wurg consists of irrigated and unirrigated lands situated in more than one locality, its area is unknown, and no remissions are ordinarily granted for withered crops or loss of produce. Portions of wurgs are not allowed to be thrown up, though they may be transferred to others by sale, gift or otherwise.

4. There are however some wurgs whose assessment is settled annually or in the case of which remissions are granted in consequence of the weight of the assessment originally fixed. A wurg is either Bharti or Kumbharti. A Bharti wurg is that which pays the full assessment originally fixed, while a Kumbharti wurg is one on which, as the name imports, an assessment is charged less than that originally fixed. Kumbharti wurgs are again divided into Tanki, Voids, and Board Shifaras. Tanki wurgs are those, the assessment on which is annually fixed with reference to the cultivation, the number of trees in the holding and other circumstances. Voids wurgs correspond to Cowle lands in other districts, on which an abatement from the full assessment is allowed on a graduated scale for a certain number of years; and the Board Shifaras are those on which certain fixed remissions have been granted subject to the confirmation of the Board. These remissions though not sanctioned by the Board (in which case they become absolute and final reductions of assessment) are still granted year after year, and are regarded as permanent reductions only awaiting sanction.

5. Excepting in the Taluq of Bekal, the holders of wurgs are not at liberty to cultivate "Kumeri" even in their wurgs without special permission, and such cultivation is always separately charged for. The cultivation of garden and low lands beyond the wurgs is called Hossagami; that of upland dry Hakkal; and that of Jungle lands whether within or without the wurgs, Kumeri. Hakkal cultivation however is not assessed when the lands cultivated lie within the Kumaki or hundred yards margin of the wurg of the individual who cultivates them, and lands of all descriptions permanently brought under cultivation are added to the cultivator's wurgs.

6. A tax is collected upon houses and grounds not situated within wurgs. This is called Ghar terige and Nel terige.

7. From the above it is clear that the information material for the purposes of the annual Jumabundy settlement is (a) the permanent charge upon each wurg, (b) the remissions permanently or temporarily sanctioned, (c) the cultivation and other particulars of Tanki wurgs, (d) the cultivation of Kumeri, Hakkal and Hossagami lands, and (e) the particulars of houses and grounds on which a tax is leviable. This information is intended to be elicited from Forms A. and B., and Nos. 1 to 8, which the Board will now proceed to review.

Register A.—The word "Net" in the heading of Column 13 should be altered into "Total." Enclosure 2 in this register, being a register of transfers generally, it is desirable that the headings of the several columns should be common to all kinds of transfer. Therefore the word "Purchaser" in the heading of Column 10 should be altered into "The person to whom transferred," and the words "Purchased by" in the general heading for Columns 11 to 15 into "Transferred to." Moreover the Board think it will be an improvement to omit Columns 17, 18, 19, and 20, and to give the same particulars in the column of Remarks together with a reference to the Tahsildar's Takeed sanctioning the registry of the transfer.

Register B.—In this register Columns 20 and 21 should come after Column 17, and Column 18 should be sub-divided into as many columns as there are items of Local Funds, as shown below:—

LOCAL AND SPECIAL FUNDS.

| Land Cess. | House rate. | Fish rents. |     |     | Total. |
|------------|-------------|-------------|-----|-----|--------|
| 18         | 19          | 20          | 21  | 22  | 23     |
| RS.        | RS.         | RS.         | RS. | RS. | RS.    |

None of these items form part of the Imperial revenue.

Statement No. 1.—A column should here be opened under the head of "Deductions" to show the total of Columns 17 to 20 both inclusive.

Enclosure C. in this Statement may be omitted as the information conveyed by it is obtained from Register C.

Statement No. 2.—In this form a column should be opened next to Column 3 to contain the names of Wurgdars, and another after Column 14 to exhibit the total of remissions, permanent and temporary. In this Statement as well as in others, wherever it occurs, the heading "Road Cess" should be altered into "Land Cess collected under Act IV. of 1871."

In Enclosure A. in No. 2 the following arrangement should be adopted after column 12:—

| Hut-<br>Rivaz<br>walli. | Hut-<br>Hazir<br>walli. | Tarow assess-<br>ment. | Kuttur and<br>other perma-<br>nent remis-<br>sions. | Net assess-<br>ment. | Deduct tem-<br>porary remis-<br>sions. | Remainder. | Land Cess<br>under Act<br>IV. of 1871. | Total settle-<br>ment for the<br>year. | Settlement for<br>last year. | Remarks. |
|-------------------------|-------------------------|------------------------|-----------------------------------------------------|----------------------|----------------------------------------|------------|----------------------------------------|----------------------------------------|------------------------------|----------|
| 13                      | 14                      | 15                     | 16                                                  | 17                   | 18                                     | 19         | 20                                     | 21                                     | 22                           | 23       |
| RS.                     | RS.                     | RS.                    | RS.                                                 | RS.                  | RS.                                    | RS.        | RS.                                    | RS.                                    | RS.                          | RS.      |

In Enclosure B. in No. 2 it is not necessary to show the previous year's Hossagami in detail. It will be sufficient to enter this in gross, and to show only the present year's Hossagami in detail. Moreover, as the form now stands, lands newly taken up are first added to the last year's extent, and then the lands given

*Proceedings of the Madras Government, Revenue Department,  
29th October 1872.*

up are deducted. The Board consider that it would be better first to deduct lands given up before adding those newly taken up.

*Statement No. 3.*—Column 6 should be omitted as the information conveyed by it is given in Enclosure A. in No. 1.

*Form No. 5,* in Column 3, the word “site” should be substituted for “land.”

*Forms Nos. 6 and 7* call for no remark.

8. The other forms proposed either relate to cash transactions or are intended to exhibit Agricultural statistics.

9. There being no information available at present for showing the total area under cultivation in the district, and the several kinds of crops raised, Mr. Webster proposes to call upon each Wurgdar who can write, to furnish the Shanbogue annually with a Return in the Form C, showing the area cultivated with each crop in his wurg, and to make the Shanbogue compile a Statement from these and from similar Statements prepared for illiterate Wurgdars by himself, for the whole village. The Board doubt the success of such an attempt; and think it will be safest to make the Shanbogue compile all the wurg Statements. If however the Collector considers that the Wurgdars will be able and willing to give the information more accurately and easily, the Board see no objection to the measure being tried. The form proposed for the purpose, viz., Register C., is good.

10. *Form No. 8* calls for no remark.

11. *Form No. 9* should be dispensed with, not being of much use. In lieu of it the Board propose to adopt the following form which is intended to show the balance against each individual up to the beginning of each month in the year:—

| Names of individuals. | Items.                                   | AUGUST.                      |                             | And so on for each month. |
|-----------------------|------------------------------------------|------------------------------|-----------------------------|---------------------------|
|                       |                                          | On account of current Fasli. | On account of past Faslies. |                           |
|                       |                                          | RS.                          | RS.                         |                           |
| Linga Chetty ... ..   | Land Revenue ... ..                      |                              |                             |                           |
|                       | Land Cess... ..                          |                              |                             |                           |
|                       | &c.                                      |                              |                             |                           |
|                       | Total balance ... ..                     |                              |                             |                           |
|                       | Total collections up to the month ... .. |                              |                             |                           |
|                       | Total Kist ... ..                        |                              |                             |                           |

This will be forwarded to the Tahsildar at the beginning of each month so as to enable him to issue process for the collection of the balance against each ryot, when such a course is necessary. It will be prepared from Statement No. 11, and with reference to the usual rates of instalments. For the months preceding the Jumabundy the amount of kist should be determined with reference to the demand against the individual for the previous year, and any material changes that may have since taken place.

12. *Form No. 10.*—The heading of Column 3 in this Statement should be altered into “Name of the Wurgdar,” and a fresh column should be opened after Column 3 to show “The name of the person by whom the amount was paid.” (*Vide*

*Proceedings of the Madras Government, Revenue Department,  
29th October 1872.*

Extract Minutes of Consultation, paragraph 19, dated 28th February 1859, No. 256).

13. *Form No. 11.*—From the entries made in this Statement it appears that the demand and collections of each individual sharer in a wurg are intended to be shown. This is unnecessary; and any such attempt to determine the individual liability in a joint Estate may lead to needless complications and disputes. The Statement should simply show the demand and collections under each Revenue Putta, whether this is held by one or more individuals. Of course where a wurg is formally sub-divided, and separate puttass granted, each sub-division becomes a separate wurg and will be dealt with accordingly. Column 5 in this Statement should be divided into as many columns as there are items of Local Funds in the district, in the same manner as the similar column in Register B.

14. *Form No. 12.*—Column 11 in this Statement should be divided for Local Funds in the manner just stated with reference to No. 11.

15. *Form No. 13.*—Instead of preparing this Statement annually it will be sufficient to prepare and forward it to the Taluq once in five years, thus classing it with the Quinquennial Statements. Its position will therefore be *before* No. 16 and *after* No. 14. Columns 7 to 10 require to be slightly re-arranged, and their general heading altered thus:—

| CATTLE.         |                 |               |                |        |
|-----------------|-----------------|---------------|----------------|--------|
| Tilling Cattle. |                 | Other Cattle. |                |        |
| Bullocks.       | Male Buffaloes. | Cows.         | She Buffaloes. | Sheep. |
| 7               | 8               | 9             | 10             | 11     |

16. *Form No. 14* is the Land Revenue Putta to be granted to each ryot. This is in the form prescribed by the Board for Ryotwar districts in their Circular Memorandum, dated 7th February 1866, No. 122. But it does not appear to be the best suited to South Canara. The form which was formerly in use, and which was forwarded by the Acting Collector in his letter to the Acting Secretary to the Board, dated 12th August 1869, No. 1,083, seems preferable, and should be adopted. Though it is one which was granted for a Kumbharti wurg, it is suited to Bharti wurgs also, and in this case the amount of “Tarow assessment” will be repeated in the column for “Assessment now fixed.” The land cess levied under Act IV. of 1871 should be inserted in the putta last of all the items.

*Enclosure A. in No. 14,* being the form for miscellaneous putta, is good, and approved.

17. *Form No. 15* calls for no remark. But it may be noticed here that a sub-receipt book should be given to all holders of land on joint puttass who want them. The entries in these sub-receipts will be transferred to the principal receipt book when it is produced for the purpose before the Village Officers by the possessor. The sub-receipts will be in the same form as the receipt, and as they will not mention the extent of the land on account of which payment is made,

*Proceedings of the Madras Government, Revenue Department,  
29th October 1872.*

they will not affect the question of right to sub-divisions in any way. (Paragraph 4, Board's Proceedings, dated 22nd June 1872, No. 1,073).

18. Forms Nos. 16 to 19 are Quinquennial Statements, and call for no remark.

19. To make the forms complete, the Board consider that two forms should be added, (1) a Statement showing the Demand, Collection, and Balance of Local and Special Funds other than cesses on land, and (2) a Register of Births and Deaths. For the latter there is a form already in use, and it will be adopted. Its position in the set of forms will be next to the Season and Harvest report. For the former the Board propose the following form:—

| Items. | Name of individual. | DEMAND.  |          |        | COLLECTIONS AND REMISSIONS. |             |              |             |              |             | BALANCE. |          |        |        |
|--------|---------------------|----------|----------|--------|-----------------------------|-------------|--------------|-------------|--------------|-------------|----------|----------|--------|--------|
|        |                     | Arrears. | Current. | Total. | Arrears.                    |             | Current.     |             | Total.       |             | Arrears. | Current. | Total. |        |
|        |                     |          |          |        | Collections.                | Remissions. | Collections. | Remissions. | Collections. | Remissions. |          |          |        | Total. |
|        |                     |          |          |        |                             |             |              |             |              |             |          |          |        |        |
| 1      | 2                   | 3        | 4        | 5      | 6                           | 7           | 8            | 9           | 10           | 11          | 12       | 13       | 14     | 15     |
|        |                     | RS.      | RS.      | RS.    | RS.                         | RS.         | RS.          | RS.         | RS.          | RS.         | RS.      | RS.      | RS.    | RS.    |

In the case of most of the items of Local Funds, the collections form the demand; and therefore this Statement can only be completed after the close of the year. It is desirable that the accounts kept under the Manual should exhibit all the Revenue transactions in the village; and therefore the Tahsildars should communicate to the Village Officers such Local Fund collections as may be made in the taluq on account of the village, in the same manner as collections on account of Land or Miscellaneous revenue are communicated.

20. Only two points remain to be noticed, and they are with reference to the Manual of Instructions:—

1st.—The daily Chittah No. 10 should be forwarded at the end of each month to the taluq, the abstract of the same, viz., No. 11 with the Village Officer being sufficient for purposes of reference. This has been found necessary in Ryotwar districts to prevent frauds—(Vide paragraph 19, Extract Minutes of Consultation, 28th February 1859, No. 256, and paragraph 11, Board's Proceedings, dated 22nd August 1872, No. 1,656.)

2nd.—Instructions should be given for recording the cultivation after Jumabundy, of Hakkal, Kumeri, and other assessable lands in the the same forms and subject to the same supervision as the cultivation before the Jumabundy. Register B. will of course include the transactions both before and after the Jumabundy.

21. With these remarks the Board resolve to submit the forms to Government for their orders. If the proposals of the Board are approved by Government, a set of forms revised with reference to the foregoing remarks will be drawn

*Proceedings of the Madras Government, Revenue Department,  
29th October 1872.*

up in the Board's Office, and instructions issued for them to be brought into use during the current Fasli.

No. 280.

ORDER THEREON, 29th October 1872, No. 1,504.

Miscellaneous.

BEFORE disposing of this reference the Governor in Council desires to know whether the Collector has any objections to make to any of the Board's proposed alterations.

(True Extract.)

(Signed) W. HUDLESTON,  
Secretary to Government.

To the Collector of South Canara.  
,, the Board of Revenue.

Exd. F. R. Bantleman.

1899 4006/73

N<sup>o</sup> 3450.

Rev. 1872. Dept.  
Board of Revenue,  
MADRAS.

PROCEEDINGS, 9TH OCTOBER 1872, No. 1,989.

Dep<sup>t</sup> 22 Oct 72.  
Encl. 2  
Ret<sup>d</sup> 13/11/73.

Received 26

OCTOBER.  
No. 1,989.

Village Accounts.—Forms of — prepared  
by Collector of South Canara for that district,  
together with Memorandum of Instructions for  
guidance of Village Officers in using them,  
submitted to Government, with remarks.

With Order  
to 1504 29 October 1872

Not sent by day

Before signing of this order the Sec<sup>y</sup>  
being & having written the following  
instructions & under & away of the Sec<sup>y</sup>  
before the Sec<sup>y</sup> -  
1. To the Sec<sup>y</sup> of the Sec<sup>y</sup>  
14. To the Sec<sup>y</sup> of the Sec<sup>y</sup>  
29 Oct 72.

No 249-280