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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	370	Press / Mis.
Dated	20-3-1874	196—

Not to be folded or roughly handled

Government whether it will not be advisable to dispense with the preparation of these Statistics until the district is surveyed.

4. *Statement No.* 2.—The Board propose to open a column next to Column 3 for the entry of the names of the Wurgdars. They seem to have lost sight of the fact that in this district the wurg takes its name from that of the Wurgdar, and that an entry as proposed by them will be simply a repetition.

5. *Statement No.* 10.—The Board propose altering the heading of Column 3 of this Statement into "name of the Wurgdar." As the Kudutaladar in this district is responsible for the assessment, his name will be better. But every Kudutaladar is not a Wurgdar, although all Wurgdars may be Kudutaladars, hence the heading "Individual" was considered most appropriate.

6. *Statement No.* 11.—In this statement the Board consider it unnecessary to shew the demand and collections of each individual sharer in a wurg, on the ground that any attempt to determine the individual liability in a joint Estate may lead to needless complications and disputes. In this opinion I, in some measure, concur. I think that if we accept divisions of the total assessment due on an Estate, admit them into our accounts, and make direct collections accordingly, we are in a measure compromised, and liable by implied consent to have the permanency of those divisions forced on us by a Civil suit, even though the divisions may be very unequal, and the more heavily assessed parts resigned in consequence, and the under-assessed parts tenaciously held to our detriment. Still I should point out that such a measure would be something like a revolution in the tenures of a large part of the district; many who now pay direct to Government would then have to pay to the Wurgdar, and would not like the change. The practice at present is, that the assessment is levied on the entire block of land comprized in an Estate, and not on the extent included in one man's holding, and that when a division is proposed by parties, their individual liability is represented by them to the Collector, who instead of attempting to apportion the lands between the parties, owing to the unsurveyed condition of the district, simply takes care that the total of the several sums to be paid to Government is equal to the total demand on the Estate. On failure of payment of assessment by one Kudutaladar, not only his land is made liable, but any extra portion or the whole Estate is also attached and sold. Under these circumstances, it becomes necessary to maintain accounts to exhibit the demand, collection, and balance of each Kudutaladar in a particular wurg. Should the present practice be abandoned, then only can these details be dispensed with.

7. It is for the Board to decide whether, or not, the present practice is to be abandoned. Theoretically I think it wrong. Practically, it has brought no difficulties as yet. I think it is time enough to abandon it, when it proves mischievous in practice. I would therefore counsel no change in this matter till we have the facilities of a survey or the exigencies of a difficulty.

Submitted to Government with reference to their Order, dated 29th October 1872, No. 1,504.

2. *Paragraph 2 of the Collector's letter.*—The Board adhere to their opinion that Columns 17 to 20 may be omitted. The information regarding the particulars

Read again Proceedings of the Board of Revenue, dated 9th October 1872, recorded in the Proceedings of Government, dated 29th idem, No. 1,504.

No. 192. Read also the following Proceedings of the Board of Revenue, dated 11th December 1873, No. 2,532 :—

Read the following letter from H. S. THOMAS, Esq., Collector of South Canara, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Seeradi, 29th October 1873, No. 1,831A :—

WITH reference to the Proceedings of Government, dated 29th October 1872, No. 1,504, I have the honour to state that most of the alterations suggested by the Board of Revenue in the forms of Village Accounts, submitted by my predecessor with his letter to the Board, dated 13th February 1871, No. 217, are of an unimportant nature, and may be adopted. Some of them, however, are not exactly suited to the peculiarities of this district, and cannot therefore be introduced with advantage. These will be noticed below :—

2. *Register A, Enclosure* 2.—The Board suggest the omission of Columns 17 to 20 inclusive, and to give the same particulars in the Column of Remarks. At present the reasons for the transfer and the order under which the transfer is effected and other particulars of an important nature that do not find place in the several columns of the Statement are entered in the Column of Remarks, and if the entries to be made in Columns 17 to 20 are also to be thrust into the same column, inconvenience will result, and, moreover, the information will not be as prominent and distinct as it would be under separate headings.

3. *Register C.*—The Board and Government are fully aware that, in this district, no information is available to shew the area under cultivation, and whatever may have been Mr. Webster's reasons to entrust the preparation of this Statement to the Wurgdars, I am still of opinion that any attempt to prepare this return will be, on the whole, worthless. The unsurveyed condition of the district, coupled with the mischievous uncertainties of Kumki and Kumari and the desire of the people to avoid others knowing the actual extent under their occupancy lest the assessment on the land should be enhanced, must necessarily influence the wurgdars in the preparation of these returns. It may, therefore, be easily inferred what would be the character of the information that would be furnished by them. On the other hand, if the work is to be entrusted to the already overworked shanbhogues, as directed in the Board's Proceedings, dated 29th May 1873, No. 893, the Returns will not be a bit more reliable, for their preparation will be made by guess, and at the best will be the rudest approximations which we shall have no means of checking. It would besides be a difficult matter for the shanbhogue to traverse the lands in his Magany to form an estimate of the cultivated extent. There is but one shanbhogue for several villages, and the cultivated lands are mostly situated in villages separated by hills and forest, and cannot, therefore, be easily reached. I have the honour, therefore, to beg the consideration of

of dates, etc., of documents under which transfers are made is not of so much importance as to require prominent entry under separate headings.

3. *Paragraph* 3.—The Board are aware of the difficulties put forward by the Collector, but they consider that an attempt should be made to obtain the information, and even if the endeavour should prove unsuccessful there can be no harm in Register C. finding a place in the forms of the Village Accounts.

4. *Paragraph* 4.—The Board believe that the name of the wurg is known [illegible] the demand against him that is not to be shown in the accounts separately.

accounts as a joint-holder, and as the person who paid the money. It is only sharer may still continue to pay for his share, and his name will appear in the ,, revolution in the tenures of the district" by the change proposed since each the other sharers liable when a default occurs. They do not apprehend any each sharer's demand in the Accounts separately, and still to hold the property of

6. *Paragraph* 6.—The Board consider it to be wrong in principle to show alteration proposed by them is material.

objection to the money paid by him being received. The Board think that the issued against a Kudutaladar who is not the registered holder though there is no the money is paid." The Board do not think that any revenue process can be in the new column proposed to be opened for "the name of the person by whom

5. *Paragraph* 5.—If the Kudutaladar pays the money, his name will appear column proposed being omitted.

be different. If this however is not the case, they have no objection to the the name of the *original* wurgdar, and that the name of the *present* wurgdar may

No. 193. ORDER THEREON, 20th March 1874, No. 370.

Miscellaneous.

THESE forms have received the careful consideration of the Collector and the Board, and need no remarks from Government except to settle the points in which there is a difference of opinion.

2. *Register A. Enclosure* 2.—Under the circumstances stated by the Collector, he may be allowed to retain columns 17 to 20 in this statement, instead of crowding the column of "Remarks" with several particulars.

3. *Register C.*—The Government concur with the Board in considering it necessary to procure the statistics of the cultivation in the district, and they trust the Collector will do his best to make this return as accurate as possible. Once the ~~Collection~~ Register is fairly started it can be improved year by year until reasonable accuracy is attained.

4. *Statement No.* 10.—The alterations proposed by the Board are approved. The names of both the registered holder, and of the person from whom the money is received, should be shown in this statement.

5. *Statement No.* 11.—Under the circumstances stated by the Collector in paragraph 6 and 7 of his letter, the Government would not introduce any change in the present practice of the district in regard to showing the demand and collection of each individual share in a wurg, in this statement.

Proceedings of the Madras Government, Revenue Department,
20th March 1874.

6. With these remarks the forms, as revised by the Board of Revenue, are approved.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

No. 2,532.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th December 1873.

Read the following letter from H. S. THOMAS, Esq., Collector of South Canara, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Seeradi, 29th October 1873, No. 1,831A:—

WITH reference to the Proceedings of Government, dated 29th October 1872, No. 1,504, I have the honour to state that most of the alterations suggested by the Board of Revenue in the forms of Village Accounts, submitted by my predecessor with his letter to the Board, dated 13th February 1871, No. 217, are of an unimportant nature, and may be adopted. Some of them, however, are not exactly suited to the peculiarities of this district, and cannot therefore be introduced with advantage. These will be noticed below:—

2. *Register A, Enclosure* 2.—The Board suggest the omission of Columns 17 to 20 inclusive, and to give the same particulars in the Column of Remarks. At present the reasons for the transfer and the order under which the transfer is effected and other particulars of an important nature that do not find place in the several columns of the Statement, are entered in the Column of Remarks, and if the entries to be made in Columns 17 to 20 are also to be thrust into the same column, inconvenience will result, and, moreover, the information will not be as prominent and distinct as it would be under separate headings.

3. *Register C.*—The Board and Government are fully aware that, in this district, no information is available to shew the area under cultivation, and whatever may have been Mr. Webster's reasons to entrust the preparation of this Statement to the Wurgdars, I am still of opinion that any attempt to prepare this return will be, on the whole, worthless. The unsurveyed condition of the district, coupled with the mischievous uncertainties of Kumki and Kumari and the desire of the people to avoid others knowing the actual extent under their occupancy lest the assessment on the land should be enhanced, must necessarily influence the wurgdars in the preparation of these returns. It may, therefore, be easily inferred what would be the character of the information that would be furnished by them. On the other hand, if the work is to be entrusted to the already overworked shanbhogues, as directed in the Board's Proceedings, dated 29th May 1873, No. 893, the Returns will not be a bit more reliable, for their preparation will be made by guess, and at the best will be the rudest approximations which we shall have no means of checking. It would besides be a difficult matter for the shanbhogue to traverse the lands in his Maganý to form an estimate of the cultivated extent. There is but one shanbhogue for several villages, and the cultivated lands are mostly situated in villages separated by hills and forest, and cannot, therefore, be easily reached. I have the honour, therefore, to beg the consideration of Government whether it will not be advisable to dispense with the preparation of these Statistics until the district is surveyed.

4. *Statement No.* 2.—The Board propose to open a column next to Column 3 for the entry of the names of the Wurgdars. They seem to have lost sight of the fact that in this district the wurg takes its name from that of the Wurgdar, and that an entry as proposed by them will be simply a repetition.

5. *Statement No.* 10.—The Board propose altering the heading of Column 3 of this Statement into "name of the Wurgdar." As the Kudutaladar in this district is responsible for the assessment, his name will be better. But every Kudutaladar is not a Wurgdar, although all Wurgdars may be Kudutaladars, hence the heading "Individual" was considered most appropriate.

6. *Statement No.* 11.—In this statement the Board consider it unnecessary to shew the demand and collections of each individual sharer in a wurg, on the ground that any attempt to determine the individual liability in a joint Estate may lead to needless complications and disputes. In this opinion I, in some measure, concur. I think that if we accept divisions of the total assessment due on an Estate, admit them into our accounts, and make direct collections accordingly, we are in a measure compromised, and liable by implied consent to have the permanency of those divisions forced on us by a Civil suit, even though the divisions may be very unequal, and the more heavily assessed parts resigned in consequence, and the under assessed parts tenaciously held to our detriment. Still I should point out that such a measure would be something like a revolution in the tenures of a large part of the district; many who now pay direct to Government would then have to pay to the Wurgdar, and would not like the change. The practice at present is, that the assessment is levied on the entire block of land comprized in an Estate, and not on the extent included in one man's holding, and that when a division is proposed by parties, their individual liability is represented by them to the Collector, who instead of attempting to apportion the lands between the parties, owing to the unsurveyed condition of the district, simply takes care that the total of the several sums to be paid to Government is equal to the total demand on the Estate. On failure of payment of assessment by one Kudutaladar, not only his land is made liable, but any extra portion or the whole Estate is also attached and sold. Under these circumstances, it becomes necessary to maintain accounts to exhibit the demand, collection, and balance of each Kudutaladar in a particular wurg. Should the present practice be abandoned, then only can these details be dispensed with.

7. It is for the Board to decide whether, or not, the present practice is to be abandoned. Theoretically I think it wrong. Practically, it has brought no difficulties as yet. I think it is time enough to abandon it, when it proves mischievous in practice. I would therefore counsel no change in this matter till we have the facilities of a survey or the exigencies of a difficulty.

SUBMITTED to Government with reference to their Order, dated 29th October 1872, No. 1,504.

2. *Paragraph 2 of the Collector's letter.*—The Board adhere to their opinion that Columns 17 to 20 may be omitted. The information regarding the particulars of dates, etc., of documents under which transfers are made is not of so much importance as to require prominent entry under separate headings.

3. *Paragraph* 3.—The Board are aware of the difficulties put forward by the Collector, but they consider that an attempt should be made to obtain the information, and even if the endeavour should prove unsuccessful there can be no form in Register C. finding a place in the forms of the Village Accounts.

4. *Paragraph* 4.—The Board believe that the name of the wurg is known by the name of the *original* wurgdar, and that the name of the *present* wurgdar may be different. If this however is not the case, they have no objection to the column proposed being omitted.

5. *Paragraph* 5.—If the Kudutaladar pays the money, his name will appear in the new column proposed to be opened for "the name of the person by whom the money is paid." The Board do not think that any revenue process can be pursued against a Kudutaladar who is not the registered holder though there is no objection to the money paid by him being received. The Board think that the alteration proposed by them is material.

6. *Paragraph* 6.—The Board consider it to be wrong in principle to show each sharer's demand in the Accounts separately, and still to hold the property of the other sharers liable when a default occurs. They do not apprehend any "revolution in the tenures of the district" by the change proposed since each sharer may still continue to pay for his share, and his name will appear in the accounts as a joint-holder, and as the person who paid the money. It is only the demand against him that is not to be shown in the accounts separately.

(A true Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
" the Collector of South Canara.

Exd. G. A. Turton.

Revenue Department.

No 370

Proceedings of the Madras Government,
Under, date the 20th March 1874

Read again Proceedings of
the Board of Revenue dated
9th October 1872 herewith
the Proceedings of Government
dated 29th Septr No 1504
Read also the Proceedings &c.
&c &c of the Board of
Revenue.

Ordered, that Government
Collectors, Superintendents
Heredetary Accountants
in Forms of Village Accounts
for South Canara District.

Ordered, that Government
Collectors, Superintendents
Heredetary Accountants
in Forms of Village Accounts
for South Canara District.

Read also the Proceedings &c &c &c of the Board of Revenue dated 11th December 1873, No. 2532.

Also Forms herewith.

Received the Collector's letter objecting to certain alterations proposed by the Board, and submitted to Government with remarks.

The Board, under date the 19th December 1873, No. 4066, submit the Forms for the Government's consideration.

Extract from Government Order No. 1492, dated 29th October 1873.

Letter to the Collector of South Canara, No. 1492, dated 29th October 1873.

Rev. 1873: Dep.
No. 4066

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 11TH DECEMBER 1873, No. 2,532.

Dep. 19 Dec. 1873.

Encl.
5, 2
+ Ret.

Received 20th Dec.

DECEMBER.
No. 2,532.

Forms of Village Accounts—for South Canara District.—Collector's letter objecting to certain alterations proposed by Board in — submitted to Government, with remarks.

S.O. No 370—20 March 74

192.

If the forms be approved
& the Collector concurs

2. Register A. Enclosure 2.
Under the circumstances stated by the Collector, he may be allowed to retain columns 17 to 20 in this Statement, instead of crowding the column of Remarks with several particulars.

3. Register C. The Government concur with the Board in considering it necessary to provide the statistics of the cultivation in the District, and trust the Collector will do his best to make this return as accurate as possible.

4. Statement No. 10. The alterations proposed by the Board are approved. The names of both the registered holder, and of the person from whom the money is received, should be shown in this Statement.

5. Statement No. 11.* [illegible] New heads of [illegible]

* [illegible] in paras 6 and 7 of his letter, intimates any change in the present distinct in regard to showing the collection of each individual shown in this statement.

view taken by the Board in para 6 of their Proceedings is correct. The demand under each Revenue published alone should be shown in this statement, and as remarked by the Board, each shareholder may still continue to pay for his share his name being shown under collection.

6. With these remarks the forms, as proposed by the Board of Revenue, 6
are approved.

[illegible] Madras

mere theoretical one.
The Application of the
Rythmic Evolution of the
East Coast Barbadoes
different Conditions
of Land Tenure — The
Collector is far nearer
the truth when he says
that the change-fruitful
there is no Earthly need —
and it creates Something
like a revolution in
the tenures for a large
part of the District —

24/2 Bal

The Witness's Response
makes no change
as regards tenures or
payments or rights.
Every print-holder
who may want to be
[illegible]
the Registration
manner
he may pay it — The
only difference is that
the demand against

against him — it
has never been paid
by the pet. and he
cannot therefore
[illegible]
[illegible] to form
[illegible] by the
pet. But I know
therefore they will
be [illegible] when
the time it will
be a kind of rent
tion. But practi-
tically he is in
possession has he
collects from the
tenant by these
[illegible] charge
-ster to it —
-tion ever. Right
I consider the Com-
right is [illegible]

I understand that
the proposal of the
Board might work
a change in the
[illegible]
to said objections
may not-confirm
a return to a long
established system
against which no
objections are stated;
with the proposal
in Committee not to
[illegible]
a long act recon-
[illegible] to avoid.

13 & 28 Victoria cap 19
25 Indemnity Act 23-3-71

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