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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

G.O. No.	375	Press
B.P. No.		Mis.
Dated	23 - 3 - 1874	196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
23rd May 1874.

Read the following:—

No. 203. Proceedings of the Board of Revenue, dated 22nd January 1873, No. 89.

Read the following letters:—

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Secretary to the Board of Revenue, dated 29th November 1872, No. 571.

I HAVE the honour to request instructions on the following points connected with the revision of assessment in this district:—

VILLAGE SERVICE CESS.—In this cess (calculated at 6¼ per cent. on the land-assessment and water-rate) to be divided (deducting the value of existing maniems) among the village-officers in the village in which it is collected, or is it to form a General Fund for the taluq or district?

What officers are to be paid from this cess?

In what proportions is it to be divided among the village-officers?

Shall the existing village establishment be revised, or shall all names now borne on the rolls be continued without reference to the requirements of each village?

Shall the Revenue-officer here known as Merassidar be styled in future Monigar or Moniyam as in the other districts of the Carnatic?

2. KISTS.—The kists are now collected as under:—

——	November.	December.	January.	February.	March.	April.	May.	June.
Kar	33⅓	33⅓	33⅓	...	...	...	...	...
Peshanam	...	...	...	15	25	25	20	15
Punjei and tope..	12½	12½	12½	12½	15	15	12½	7½
Palmyras	...	...	...	15	25	25	25	10

and the period of their collection extends from November till the very end of the fasli, thus rendering it certain that [illegible] will be outstanding arrears uncollected for at least four months after the close of each fasli, or until the provisions of Act II. of 1864 have been enforced.

These four months allow for the period necessarily intervening between issue of demand, attachment, notice of sale, and sale.

3. There is no necessity for the May and June kists, as the kar-crop is reaped in September (though the first kar-kist is not collected till November), and there is no harvest whatever during April, May, and June. The distinction between kar and peshanam will, in future, be abolished by the imposition of a

consolidated assessment on permanent [illegible]ble-crop lands which includes all those growing a kar-crop, and there is no reason why the kists should not be put forward two months.

4. Retaining the present number of kists, I would charge 12½ per cent., or 2 Annas in the rupee, in all months [illegible]e from September to April, the charge being made on the total amount of e[illegible]putta and not rateably on the particular items exhibited in each putta.

5. TREE-TAX.—Ilupei, tamarind, and mango trees growing on Government waste are now taxed at various rates, ranging from 5 to 1½ Annas, average 3½ Annas each. I propose charging a uniform rate of 4 Annas each. The charge on cocoanut trees (which are not muc[illegible]rown here) has been fixed by the Board at 2 Annas each in Proceedings, No. [illegible], dated 6th November 1858.

From the same officer, dated 7th January 1873, No. 3.

ABSTRACT.—Requesting early orders on the subject of his letter, No. 571, dated 29th November 1872, regarding the duties of village-officers.

UNDER Section 5, Act IV. of 1864, the proceeds of the Village Service Cess must be divided amongst the village-officers of the village or group of villages in which it has been raised; but the quit-rent imposed on Village Service Inams will form a general district fund, from which the cess can be supplemented where this is necessary.

2. It is for the Collector to frame a scheme showing what officers are to be paid, and what their salaries are to be. Mr. Pelly's proposals on the subject should be consulted, and Board's Proceedings, dated 15th September 1869, No. 6,925, 3rd August 1871, No. 3,257, and 13th September 1869, No. 6,866, sanctioning similar schemes for Trichinopoly, Kurnool, and Godavery. The Board are disposed, however, to think that in some of these cases the salary of the headmen has been fixed too low, and that the rates should, as a rule, range between a minimum rate of 5 and a maximum of 10 Rupees monthly. It is for the Collector also to advise what the headman shall be called. The Collector must consider how far villages may be grouped together without administrative inconvenience. When th[illegible]done a portion of the existing establishment will have to be discontinue[illegible] In all cases it must be carefully revised, pruned where redundant, and strengthened where deficient.

3. The Board think that six kists from November to April will be enough. The Collector will submit a notificati[illegible] to this effect for the Board's sanction under Section 3, Act IV. of 1864.

4. The revision of the Tree-ta[illegible]ust be left to the Collector's discretion, with the proviso that revenue is not [illegible]e sacrificed, but it seems to be pushing uniformity too far to make the tax [illegible]ifferent *kinds* of trees the same.

No. 204. Proceedings of the Board of [illegible]evenue, dated 5th September 1873, No. 1,748.

Read again Board's Proceedings, dated 22nd January 1873, No. 89.
Read also the following letters:—

From R. K. PUCKLE, Esq., Collector of [illegible]evelly, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 22nd April 1873, No. 201.

I HAVE the honour to furnish the information called for in Board's Proceedings, No. 89, dated 22nd January 1873.

2. With reference to that portion of the Tinnevelly District in which the settlement is in progress, viz., the river-va[illegible], there will be no difficulty whatsoever, as, in making the settlement, I am virtually carrying out Mr. Pelly's scheme of clubbing villages, though my system differs somewhat from his. Mr. Pelly formed unions of existing villages, and intended that these villages should be kept separate and distinct as far as boundaries and revenue-system were concerned, and contented himself with merely merging the village establishments. I have also formed unions; but each such union is now a revenue-village complete in itself, and systematically treated at settlement, so as to include within one ring-fence fragmentary patches of other villages, the "pullies" or holdings of certain favoured individuals who were allowed to style their holding a village, and very often a neighbouring village which, lying under the same irrigation and cultivated by the same ryots, may advantageously be included and help to form one settlement-village of reasonable size and assessment.

3. Thus, in laying out for settlement, the tract that now forms eleven villages under the upper irrigation from the Palayan channel, a map of which is enclosed, we have got rid of no less than forty-five fragmentary portions of villages and pullies lying within the boundaries of the villages now formed, and are able to show eleven well-shaped villages, with an average assessment of upwards of Rupees 6,000 each, in lieu of fifty-six villages, with assessments varying from Rupee 1-3-0 to Rupees 9,525.

4. The average assessment of each village in this tract is now Rupees 6,000. Such a village will yield a service cess of Rupees 370 per annum, or Rupees 30 per mensem,—a sum amply sufficient to pay the village establishment which I propose to remunerate as under.

5. In every case the office of Munsif and [illegible]onegar should be conferred on one and the same individual, and one such officer will be found sufficient for small villages; while for the larger villages, it will be necessary to employ one, and, in certain exceptional cases, two Monegars besides the Munsif and Monegar. The latter I would pay at Rupees 7 a-month, and the Monegar at Rupees 5. A 1st-class Curnam for a village of upwards of Rupees 6,000 assessment, I would pay at Rupees 7, and a 2nd-class Curnam for a village of less than Rupees 6,000 assessment, at Rupees 5. A Taliari (one for each [illegible]onegar) at Rupees 3½, and a Water-distributor (for those villages that are traversed by a main channel) at Rupees 3

a-month. Thus in four villages ... have actually settled within the last few days, the arrangement would be as under:—

Name of Village.	Assessment as per Settlement.	Amount of Service Cess at 1 Anna in the Rupee of Assessment.	Establishment now proposed.		
			Name.	Pay per Mensem.	Pay per Annum.
	Rs.	Rs.		Rs.	Rs.
Taruvai	5,260	330	1 Munsif and Monegar ...	7	84
			1 Monegar	5	60
			1 Curnam	5	60
			1 Taliari	3½	42
			Do.	3½	42
			1 Nirkatti	3	36
			Total ...	27	324
Munnirpallam ...	9,550	600	1 Monegar and Munsif ...	7	84
			1 Monegar	5	60
			1 Curnam	7	84
			2 Taliaris	7	84
			1 Nirkatti	3	36
			Total ...	29	348
Melapalayam* ...	4,780	300	1 Monegar and Munsif ...	7	84
			1 Monegar	5	60
			1 Curnam	5	60
			2 Taliaris	7	84
			1 Nirkatti	3	36
			Total ...	27	324
Melnattam	3,730	233	1 Monegar and Munsif ...	7	84
			1 Curnam	5	60
			1 Taliari	3½	42
			1 Nirkatti	3	36
			Total ...	18½	222
				101½	1,218
Total		1,163			

* This village is peculiarly situated, and has a large town attached; it is, therefore, impossible to manage with a smaller establishment than that noted.

6. In these four villages there are now five Munsifs, twelve Mirassidars (Monegars), and nine Curnams, besides Taliaris or Water-distributors.

Some few Mirassidars receive a trifling sum per annum.

7. The Munsif's and Mirassidar's offices have hitherto been honorary, and the Curnams have been paid as under:—

	Rs.	A.	P.
1 Curnam, per mensem	5	4	0
8 Do., at Rupees 4-6-0 per mensem	35	0	0
12 Mirassidars, per mensem	11	5	10
Total ...	51	9	10

8. There are no land maniyams att... these offices, and such maniyams are rare in Tinnevelly. Wherever they ...ur, however, I conclude that they should be brought to full assessment and t... ...ed like Government lands; the village-officers being remunerated by money-payments only.

9. Section 5 of Act IV. of 1864 provides that the surplus collections of village service cess in one village shall not be applied to make up deficiencies in other villages. It should, therefore, be ... once determined how such surplus collections should be applied. I do n... ...vocate varying rates in different villages, neither would I pay the village-officers more than proposed above, while an unnecessary addition to the number of Munsifs, Monegars, and Curnams, would only lead to confusion; but the subordinate establishment might be increased as funds admit, and more Taliaris as also Vettians might be appointed in such villages.

10. In any case, however, there wo... be a small surplus to dispose of, as the receipts and disbursements for each v...lage cannot be calculated with such exactness as to tally precisely, and the qu...stion is what is to be done with this surplus.

11. The assessment of the river-valley now under settlement is 13 lakhs of Rupees, and this, divided among 300 villages, gives an average assessment of Rupees 4,333 per village. A service cess of one Anna per Rupee on this will give Rupees 270 per annum, or Rupees 22-8-0 per mensem.

12. Now a 1st-class village establishment would cost, according to my scale, Rupees 29 per mensem, or but little above the average; while there are many villages of Rupees 10,000 and 12,000 assessment that will yield Rupees 50 or 60 per mensem,—a sum that can hardly be spent to advantage on a village establishment, while even in 2nd-class villages the cost of establishment will be under the average, or Rupees 20-8-0 per mensem. Thus, in nearly every case there will be a few rupees brought to credit monthly, and, if we keep separate accounts for each village, the accounting will be a very heavy, and the surplus so collected will add considerably to the large amount now in deposit in the Government treasuries.

13. I am now finally settling the objections raised on the revision of assessment in each village, and shall be ready to distribute the new puttas for the Tinnevelly Taluq in the course of a few weeks more. I, therefore, request that immediate steps may be taken by Government to notify the extension of the Village Service Act to Tinnevelly, as already proposed by the Board.

14. With reference to paragraph 3 of the Board's Proceedings, I enclose a draft Notification regarding the arrangemen... of kists for sanction.

15. With reference to paragraph 4, there are but three kinds of trees (excepting palmyras and cocoanuts) liable to taxation here, viz., mango, tamarind, and Ilupei, but very few of these will be ...parately chargeable under the new system; for, where the land is charged (as ... nearly universally throughout the river-valley), the fruit-trees escape taxation ...nd in the few exceptional instances in which the land is not charged, as in the c... of a straggling river-side tope, I no longer tax the trees separately, but allow ...e pagoda or the village community

that claims the trees the p... pounding at the nearest round figure above the average of the last f... tree-tax. I, therefore, request that, for simplicity and uniformity's sake, t... on these three descriptions of trees may be fixed at 4 Annas each for applica... in those rare instances in which separate trees may have to be charged hereaf...

16. There will be no sacrifice ...evenue, but an increase by the method in which I am now consolidating the c... for trees.

ENCLOSURE No. 1.

NOTIFICATION.

IT is hereby notified that the Board of R... enue have, under the powers conferred on them by Section 3 of Act II. of 1864, sanctioned ... lowing re-arrangement of kists in the Tinnevelly District from the date from which the revisi... of assessment now in progress may take effect in each taluq :—

November,	12½ per cent., or	2 Annas per rupee of assessment.
December,	12½ ,,	2 ,, ,, ,,
January,	25 ,,	4 ,, ,, ,,
February,	25 ,,	4 ,, ,, ,,
March,	12½ ,,	2 ,, ,, ,,
April,	12½ ,,	2 ,, ,, ,,

Such kists to be paid to the Monegar ... of the village before the 15th of the month on which they fall due, and their several amounts to be calculated on the total of the Land cess and Miscellaneous charges exhibited in each putta.

(Signed) R. K. PUCKLE,
Collector.

From the same officer, dated Courtallam, 27th June 1873, No. 339.

I HAVE the honour to forward herewith the map that should have accompanied my letter, No. 201, dated 22nd April last, called for in Memorandum, No. 760, dated 3rd instant.

2. The reasons for amalgamating the small outlying patches marked with a dotted red line in the map in the village in which they are actually situated is obvious; but I may here explain that my reason for occasionally amalgamating two survey villages in one is to connect what would otherwise be unconnected blocks, or to take in a village entirely surrounded by the lands of its neighbour, or to merge in a village that has much town and little land another adjoining that has much land and no town, the cultivators of both being resident in the same place.

3. In paragraph 8 of my letter, No. 201, dated 22nd April 1873, I said that "I do not advocate varying rates in different villages" for the remuneration of village-officers; but in small villa... where, say, but Rupees 100 is raised, it would be clearly impossible to pay ... Munsif and Monegar Rupees 7, the Curnam Rs. 5, and the Taliari Rs. 3½: the ...cers must be paid with reference to the amount of service cess collected if ...ges are to be kept distinct; and I should like to see each settlement-village p...ided with an establishment of its own.

ENCLOSURE N... ...O.

From the same officer, dated Nannagaram, 19th August 1873, No. 431.

I HAVE the honour to request that early orders may be passed on my letter, No. 201, dated 22nd April last, as the settle... of the villages otherwise completed is imperfect, pending the nomination and ...tment of the grading and pay of village-officers.

2. The custom of this district has hitherto been to appoint an indefinite number of honorary collectors of revenue, termed Mirassidars, to each village, with the view of facilitating the collections by making each large Puttadar a Government officer who, if he does nothi... else, is supposed to pay his own kists; besides these Government officers ther... numerous Setti Mirassidars who represent various sections of the community, and collect the revenue from them. These men are mostly elected in factious villages where the Government Mirassidars cannot be trusted, and their duty is to see that receipts are given for the money collected. The result of all this is dire confusion: individuals elect to whom they shall pay their kists, and the Mirassidars, feeling security in numbers, do their best to keep back the collections they make.

3. The arrangements proposed in my letter of 22nd April will put an end to all this, and the permanency of the settlement charge, the division of common lands, the transfers of putta, and the new ...stbundi, will greatly facilitate the labours of the village Revenue-officers.

4. The main difficulties seem to be to provide for such establishment as may be sanctioned in villages that cannot raise the pay of the officers needed, and to disburse the surplus service cess in those villages yielding Rs. 400 or 500 or upwards per annum.

5. In the former case, Government, I think, must make up the difference, and this can be met by the resumption of the Dupati Maniyam, Chaturbagam, and Stala Kaval deductions from revenue, which, in the twenty-seven villages under the Palyan channel reported on last month, amounts to about Rs. 1,000 per annum. In the latter case, I think that part of the surplus might be well laid out in providing a Channel Monegar for any main channel without one, or in increasing the pay of the Channel Monegars at present existing.

6. As pointed out in my letter, No. 301, dated 17th July 1872, our Channel Establishment is very weak and inefficient: ...t as the Board are unable to recommend an additional charge on Imperial Reve... ...ave adopted the plan of rendering the establishment more efficient from ...s of self interest by dismissing the former Monegars and appointing in th... ...a land-holder of the last village on each channel, thereby securing the ... water to the very end of the channel. The result has been most satis... this year three tanks of the largest size at the ends of three important ..., which have never been filled for years past, are over-flowing, and the vil... ...e so impressed with the advan-

tage of economizing water tha... d prefer their surplus service cess being devoted to this object, rather th... y other; and with this surplus cess, I think we might organize a very eff... establishment, to be paid, of course, only by those villages that benefit by their services.

7. The village service cess, supplemented by the ready-money Maniyams resumed, will pay the establishment needed; and, as village-offices here are very rarely endowed with land Inams, ... on the few Inams that do exist have, in many cases, been alienated by form... ce-holders, so that the Maniyam is now paid in money or grain by the cul... ors of the Maniyam land, it seems to me that it would be far simpler to resume the lands and pay all village-officers alike in money, rather than enfranchise the few land Inams that exist, and so pay a small minority in land and a large majority in ready money.

In the first of these letters the Collector of Tinnevelly, replying to Board's Proceedings, dated 22nd January 1873, No. 89, reports in connection with the revision of the village establishment of the district, which is to be introduced with the new settlement.

2. As regards the clubbing of villages for this purpose, the map, showing as a specimen what he has done in a certain tract, satisfies the Board that his arrangements in this respect will be judicious, and they think that he may be left to his discretion in the matter; bu... l the results of his grouping on a larger scale are before the Board, they can... express a final opinion.

3. Mr. Puckle furnishes particulars of his proposals for the village establishment of four villages in the river-valley as a sample. He requests that a decision may be arrived at as to the disposal of the surplus which will accrue in some villages; states that the separate accounting for each village will be very heavy, but that he would not recommend varying rates in different villages, by which, it appears from his second letter, he means varying rates of salary, not varying rates of cess; and he proposes, as a mode of employing the surplus which must accrue in some villages, to appoint for groups of villages, Channel Monegars whose duty it would be to supervise and regulate the distribution of water to the villages irrigated from the same channel.

4. The Board observe that the law distinctly requires that the cess collected must be expended in the village or group of villages in which it is raised, and whatever be the difficulty of accounting connected with the observance of this provision it must be faced. The ... ation by Government, extending the Act to the district, has already ... d (G. O., dated 18th November 1872, No. 1,574). It makes the la... e maximum rate of cess from the date of the introduction of the ne... and, in the first instance at least, the Board think that the Collect... should contemplate the uniform imposition of the maximum rate. ... t village service assets, consisting of imperial payments, either in ... y or by deductions from the beriz and the proceeds of the landed I... available, as far as required, to supple-

ment deficiency in those villages wher... ss is insufficient. Mr. Puckle, in his letter of the 19th August, states th... assets will suffice, and they will constitute a general fund applicable in a... illage. From the papers in Mr. Pelly's ... olume, they would appear to amount to Rs. 66,256 as shown in the margin. Mr. Puckle's meaning in the last sen... ce of his letter of the 19th August ... clear. All village officers will be paid in money under the new arrangem... there will be no "small minority paid in land, and a large majority in money... he landed Inams will be enfranchised, and the quit-rent, which may be impos... or derived from, them, will be credited to the fund.

	Rs.
Land	33,65
Beriz deduction	4,06
Treasury payments	28,53
Total...	66,25

5. The Board do not understar... ay Mr. Puckle should not advocate varying rates of salaries. These appea... the Board to be a necessity not only because of the variation of assets, but s... ore because of the difference of the work and responsibility. The amount ... revenue, and consequently of the cess, will generally be a sufficient indi... of the latter; and when there are ample assets, more liberal scales of est... ment and pay should be proposed. The rates given in Mr. Puckle's first le... r Munsifs and Monegars and inferior servants appear not unsuitable, but th... oposed for Curnams, viz., Rupees 5 and Rupees 7, seem to the Board much ... w.

6. The Board think that the cos... stablishment at the Huzur and taluqs, if such is considered necessary ... ping the accounts of the fund, both general and of particular villages ... s, would be a legitimate charge on the fund as a whole. If a surplus ... is found to accrue on a series of years in any village or group, it will t... to consider how the surplus is to be applied, and whether the rate of ... to be reduced.

7. The Board, however, cannot d... except in the most general terms, with fragmentary proposals, such as now befo... them. The Collector should submit detailed statements showing, taluq-war... proposed grouping of villages, the assets which will be available to make a ... neral fund, the probable proceeds of the cess in each village or group, and th... les of establishment to be entertained, and salaries to be paid.

	Per Cent.	In the Rupee.
November	12½	2 Annas.
December	12½	2 do.
January	25	4 do.
February	25	4 do.
March	12½	2 do.
April	12½	2 do.
	100	16

8. The Board sanction the new

No. 205. Proceedings of Revenue, dated 28th October 1873, 197 :—

Read again Board's Proceedings, d Nos. 2nd January and 5th September 1873, 1,748.

Read also the following letter fron velly, to H. E. STOKES nue, dated 30th Septembe PUCKLE, Esq., Collector of Tinne- Acting Secretary to the Board of Reve- o. 522 :—

With reference to the Board eedings, No. 1,748, dated 5th instant, I have the honour to inform you th re are hardly any land inams held by village officers in the villages now u flement.

2. In each village, as a rule, upees are deducted from the beriz as Dupati maniyam, the emolument o erassidars. By enfranchising service Inams I conclude the Board mean inams which are given in land will be confirmed to the individuals wh old them on payment of an annual quit- rent; but, as I propose selecting but ut of each six or eight Merassidars and one out of each two or three Curr or the new offices, this will in no way affect my figures. The Dupati or oney inams, I conclude, will be resumed and credited to the Village Servic those villages in which they exist.

3. The Munsif or head of a especially if performing Monegar's work also, should be as well paid as subordinates, and, if the Board think 7 Rupees insufficient for a 1st Cl the amount is also insufficient for a 1st Class Munsif and Monegar.

4. I proposed dividing two classes and paying them 7 and 5 Rupees, respectively, accor of the village, and I think these rates are sufficient.

5. I cannot give the in paragraph 5 till the settlement is carried out in each taluq. I channel by channel, or tract by tract, after going into every detail of , and, if the new establishment is not appointed as settlement progresses, be years before the total of the whole district can be furnished, and in the me Tinnevelly, like Trichinopoly, may have a new system in force without fully-selected officers to carry out the arrangement.

6. The Board are, of course, a hat the services of perhaps four out of every five of the present employés wi dispensed with under the arrangements proposed.

---

rgue that, as he will select but one of each two or three Curnams for the new Village Service Fund by the men who hams which are found in the tract now t does not matter who is left in posses- ths of the net assessment, *i. e.*, of the the present jodi (if there be any), must ed to the Village Service Fund.

2. The Board have no doubt but w rnment will allow "the ready- money inams" to continue devoted to the ment of Village Funds. These will not necessarily be paid in the same s hitherto, but will form part of the general fund available for supplement ess in the poorer villages.

3. The Board adhere to their views salaries of Curnams. It is true that the village head is a higher officer, s less work and a more honour- able position than the Curnam. The n salary of the latter should be Rupees 9, not Rupees 7.

4. On reconsideration the Board a . Puckle as to the advantage which will be gained if he revises the villa ment of each group of villages as he introduces the new settlement, and ve to recommend Government to permit him to do so under the genera s which have been laid down for his guidance. The general fund wl available must be duly taken into consideration and as each taluq is the assets and establishments must be fully reported, and the latter ject to modification under the orders of Governmen t.

No. 206. Order thereon, 19th 4, No. 375.

Land Revenue, No. 7.

Puckle should be permitted to revise Government approve of the with the introduction of the new settl ns by the Board of Revenue, subject to the final confirmation of the B ir recommendation that Mr. ment, however, is much disappointed at n stablishments simultaneously

2. The Board will inform the Col' roceedings being, of course, to the *grouping* of villages, which must Government. The Gover n- to be allowed to each class of village- etailed scheme laid before it. the amount of funds available is known cial attention must be paid not to depart, without the sanction of too far. The rates of pay in Kurnool. He will, in fact, take the be finally determined until that district for his model. will be particularly desired

3. The resumed ready-money pa from the principles followed remain available for supplementing the e village establishments in of the locality in which these payments

4. The Governmen would have s supposed by the Board, submitted regarding the area and pop poorer villages, irrespective be glad to learn the views of the Board made. revision is allowed to proceed far under some information had been grouped villages, and would for on the subject before the

(True

To the Board of Revenue.

Exd. F. R. Bantleman.

Read the following :- 375/7

No. 89.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd January 1873.

Read the following letters :—

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Shall the Revenue officer here known as Merassidar be styled in future Monigar or Moniyam as in the other districts of the Carnatic ?

2. KISTS.—The kists are now collected as under :—

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Punjei and tope..	12½	12½	12½	12½	15	15	12½	7½
Palmyras	...	...	...	15	25	25	25	10

and the period of their collection extends from November till the very end of the Fasli, thus rendering it certain that there will be outstanding arrears uncollected for at least four months after the close of each Fasli, or until the provisions of Act II. of 1864 have been enforced.

These four months allow for the period necessarily intervening between issue of demand, attachment, notice of sale, and sale.

3. There is no necessity for the May and June kists, as the kar crop is reaped in September, (though the first kar kist is not collected till November,) and there is no harvest whatever during April, May, and June. The distinction between kar and peshanam will, in future, be abolished by the imposition of a consolidated assessment on permanent double crop lands which includes all those growing a kar crop, and there is no reason why the kists should not be put forward two months.

4. Retaining the present number of kists I would charge 12½ per cent., or 2 Annas in the Rupee in all months alike from September to April, the charge being made on the total amount of each putta and not rateably on the particular items exhibited in each putta.

5. TREE-TAX.—Ilupei, tamarind, and mango trees growing on Government waste are now taxed at various rates ranging from 5 to 1½ Annas, average 3½ Annas each. I propose charging a uniform rate of 4 Annas each. The charge

on cocoanut trees (which are not much grown here) has been fixed by the Board at 2 Annas each in Proceedings, No. 4, 47, dated 6th November 1,858.

From the same Officer, dated 7th January 1873, No. 3.

ABSTRACT.—Requesting early orders on the subject of his letter, No. 571, dated 29th November 1872, regarding the duties of village officers.

UNDER Section 5, Act IV. of 1864 the proceeds of the Village Service Cess must be divided amongst the village officers of the village or group of villages in which it has been raised, but the quit-rent imposed on Village Service Inams will form a general district fund, from which the cess can be supplemented where this is necessary.

2. It is for the Collector to frame a scheme showing what officers are to be paid and what their salaries are to be. Mr. Pelly's proposals on the subject should be consulted, and Board's Proceedings, dated 15th September 1869, No. 6,925, 3rd August 1871, No. 3,257, and 13th September 1869, No. 6,866, sanctioning similar schemes for Trichinopoly, Kurnool, and Godavery. The Board are disposed, however, to think that in some of these cases the salary of the headmen has been fixed too low, and that the rates should, as a rule, range between a minimum rate of 5 and a maximum of 10 Rupees monthly. It is for the Collector also to advise what the headman shall be called. The Collector must consider how far villages may be grouped together without administrative inconvenience. When this is done a portion of the existing establishment will have to be discontinued. In all cases it must be carefully revised, pruned where redundant, and strengthened where deficient.

3. The Board think that six kists from November to April will be enough. The Collector will submit a notification to this effect for the Board's sanction under Section 3, Act IV. of 1864.

4. The revision of the Tree-tax must be left to the Collector's discretion, with the proviso that revenue is not to be sacrificed, but it seems to be pushing uniformity too far to make the tax on different *kinds* of trees the same.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Collector of Tinnevelly.

Exd. J. Tulloch.

Received

JANUARY.
No. 89.

Revision of Assessment—in Tinnevelly District.—Instructions issued to Collector on certain points in connection with—, viz., Village Service Cess and Village Establishment, Revenue Kists, Tree-tax, etc.

Board of Revenue,
MADRAS.
1873.

PROCEEDINGS, 22ND JANUARY 1873, No. 89.

Encl.

375/1 2

No. 1,748.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th September 1873.

Read again Board's Proceedings, dated 22nd January 1873, No. 89.

Read also the following letters :—

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 22nd April 1873, No. 201.

I HAVE the honour to furnish the information called for in Board's Proceedings, No. 89, dated 22nd January 1873.

2. With reference to that portion of the Tinnevelly District in which the settlement is in progress, viz, the river-valley, there will be no difficulty whatsoever, as, in making the settlement, I am virtually carrying out Mr. Pelly's scheme of clubbing villages, though my system differs somewhat from his. Mr. Pelly formed unions of existing villages, and intended that these villages should be kept separate and distinct as far as boundaries and revenue-system were concerned, and contented himself with merely merging the village establishments. I have also formed unions; but each such union is now a revenue-village complete in itself, and systematically treated at settlement, so as to include within one ring-fence fragmentary patches of other villages, the "pullies" or holdings of certain favoured individuals who were allowed to style their holding a village, and very often a neighbouring village which, lying under the same irrigation and cultivated by the same ryots, may advantageously be included and help to form one settlement-village of reasonable size and assessment.

3. Thus, in laying out for settlement, the tract that now forms eleven villages under the upper irrigation from the Palayan channel, a map of which is enclosed, we have got rid of no less than forty-five fragmentary portions of villages and pullies lying within the boundaries of the villages now formed, and are able to show eleven well-shaped villages, with an average assessment of upwards of Rupees 6,000 each, in lieu of forty-six villages, with assessments varying from Rupee 1-3-0 to Rupees 9,525.

4. The average assessment of each village in this tract is now Rupees 6,000. Such a village will yield a Service-cess of Rupees 370 per annum, or Rupees 30 per mensem,—a sum amply sufficient to pay the village establishment which I propose to remunerate as under.

5. In every case the office of Munsif and Monegar should be conferred on one and the same individual, and one such officer will be found sufficient for small villages; while for the larger villages, it will be necessary to employ one, and, in certain exceptional cases, two Monegars besides the Munsif and Monegar. The latter I would pay at Rupees 7 a-month, and the Monegar at Rupees 5. A 1st-class Curnam for a village of upwards of Rupees 6,000 assessment, I would pay at Rupees 7, and a 2nd-class Curnam for a village of less than Rupees 6,000 assessment, at Rupees 5. A Taliari (one for each Monegar) at Rupees 3½, and a Water-distributor (for those

villages that are traversed by a main channel) I have actually settled within the last few days,

Name of Village.	Assessment as per Settlement.	Amount of Service-cess at 1 Anna in the Rupee of Assessment.		Establishment now proposed. Name.	Pay per Mensem.	Pay per Annum.
	Rs.	Rs.			Rs.	Rs.
Taruvai	5,260	330	1	Munsif and Monegar ...	7	84
			1	Monegar	5	60
			1	Curnam...	5	60
			1	Taliari	3½	42
			1	Do.	3½	42
			1	Nirkatti	3	36
				Total...	27	324
Munnirpallam ..	9,550	600	1	Monegar and Munsif ...	7	84
			1	Monegar	5	60
			1	Curnam...	7	84
			2	Taliaris	7	84
			1	Nirkatti	3	36
				Total...	29	348
Melapalayam* ...	4,780	300	1	Monegar and Munsif ...	7	84
			1	Monegar	5	60
			1	Curnam...	5	60
			2	Taliaris...	7	84
			1	Nirkatti	3	36
				Total...	27	324
Melnattam	3,730	233	1	Monegar and Munsif ...	7	84
			1	Curnam...	5	60
			1	Taliari	3½	42
			1	Nirkatti	3	36
				Total...	18½	222
Total...	...	1,463			101½	1,218

Rupees 3 a-month. Thus in four villages that the arrangement would be as under :—

* This village is peculiarly situated, and has a large town attached ; it is, therefore, impossible to manage with a smaller establishment than that noted.

6. In these four villages there are now five Munsifs, twelve Mirassidars (Monegars), and nine Curnams, but no Taliaris or Water-distributors.

Some few Mirassidars receive a trifling sum per annum.

7. The Munsif's and Mirassidar's offices have hitherto been honorary, and the Curnam's have been paid as under :—

	Rs.	A.	P.
1 Curnam, per mensem	5	4	0
8 Do., at Rupees 4-6-0 per mensem...	35	0	0
12 Mirassidars, per mensem	11	5	10
Total...	51	9	10

8. There are no land maniyams attached to these offices, and such maniyams are rare in Tinnevelly. Wherever they do occur, however, I conclude that they should be brought to full assessment and treated like Government lands; the village-officers being remunerated by money-payments only.

9. Section 5 of Act IV. of 1864 provides that the surplus collections of Village Service-cess in one village shall not be applied to make up deficiencies in other villages. It should, therefore, be at once determined how such surplus collections should be applied. I do not advocate varying rates in different villages, neither would I pay the village-officers more than proposed above, while an unnecessary addition to the number of Munsifs, Monegars, and Curnams, would only lead to confusion; but the subordinate establishment might be increased as funds admit, and more Taliaris as also Vettians might be appointed in such villages.

10. In any case, however, there would be a small surplus to dispose of, as the receipts and disbursements for each village cannot be calculated with such exactness as to tally precisely, and the question is what is to be done with this surplus.

11. The assessment of the river-valley now under settlement is 13 lakhs of rupees, and this, divided among 300 villages, gives an average assessment of Rupees 4,333 per village. A Service-cess of one Anna per rupee on this will give Rupees 270 per annum, or Rs. 22-8-0 per mensem.

12. Now a 1st-class village establishment would cost, according to my scale, Rupees 29 per mensem, or but little above the average; while there are many villages of Rs. 10,000 and 12,000 assessment that will yield Rupees 50 or 60 per mensem,—a sum that can hardly be spent to advantage on a village establishment, while even in 2nd-class villages the cost of establishment will be under the average, or Rupees 20-8-0 per mensem. Thus, in nearly every case there will be a few rupees brought to credit monthly, and if we keep separate accounts for each village, the accounting will be a very heavy, and the surplus so collected will add considerably to the large amount now in deposit in the Government treasuries.

13. I am now finally settling the objections raised on the revision of assessment in each village, and shall be ready to distribute the new puttas for the Tinnevelly Taluq in the course of a few weeks more. I therefore request that immediate steps may be taken by Government to notify the extension of the Village Service Act to Tinnevelly, as already proposed by the Board.

14. With reference to paragraph 3 of the Board's Proceedings, I enclose a draft Notification regarding the arrangement of kists for sanction.

15. With reference to paragraph 4, there are but three kinds of trees (excepting palmyras and cocoanuts) liable to taxation here, viz., mango, tamarind, and Illupai, but very few of these will be separately chargeable under the new system; for, where the land is charged (as it is nearly universally throughout the river-valley), the fruit-trees escape taxation; and in the few exceptional instances in which the land is not charged, as in the case of a straggling river-side tope, I no longer tax the trees separately, but allow the pagoda or the village community that claims the trees the privilege of compounding at the nearest round figure above the average of the last five years' tree-tax. I therefore request that, for simplicity and uniformity's sake, the tax onthes three descriptions of trees may be fixed at 4 Annas each for application in those rare instances in which separate trees may have to be charged hereafter.

16. There will be no sacrifice of revenue, but an increase by the method in which I am now consolidating the charge for trees.

Enclosure No. 1.

NOTIFICATION.

It is hereby notified that the Board of Revenue have, under the powers conferred on them by Section 3 of Act II. of 1864, sanctioned the following re-arrangement of kists in the Tinnevelly District from the date from which the revision of assessment now in progress may take effect in each taluq:—

November,	12½	per cent.,	or 2	Annas	per rupee of assessment.
December,	12½	,,	or 2	,,	,, ,,
January,	25	,,	or 4	,,	,, ,,
February,	25	,,	or 4	,,	,, ,,
March,	12½	,,	or 2	,,	,, ,,
April,	12½	,,	or 2	,,	,, ,,

Such kists to be paid to the Monegar of t[illegible] village before the 15th of the month on which they fall due, and their several amounts to be c[illegible]culated on the total of the Land-cess and miscellaneous charges exhibited in each putta.

(Signed) R. K. PUCKLE,
Collector.

From the same officer, dated Co[illegible]rtallam, 27th June 1873, No. 339.

I HAVE the honour to forward herewith[illegible]he map that should have accompanied my letter, No. 201, dated 22nd April last, called for in [illegible]emorandum, No. 760, dated 3rd instant.

2. The reasons for amalgamating the [illegible]mall outlying patches marked with a dotted red line in the map in the village in which th[illegible] are actually situated is obvious; but I may here explain that my reason for occasionally am[illegible]gamating two survey villages in one is to connect what would otherwise be unconnected blocks [illegible]or to take in a village entirely surrounded by the lands of its neighbour, or to merge in a v[illegible]age that has much town and little land another adjoining that has much land and no town, [illegible]the cultivators of both being resident in the same place.

3. In paragraph 8 of my letter, No. [illegible]201, dated 22nd April 1873, I said that "I do not advocate varying rates in different villages [illegible]for the remuneration of village-officers; but in small villages where, say, but Rupees 100 [illegible]s raised, it would be clearly impossible to pay the Munsif and Monegar Rupees 7, the Curnam [illegible]Rupees 5, and the Taliari Rupees 3½: these officers must be paid with reference to the amount [illegible]of Service-cess collected if villages are to be kept distinct; and I should like to see each set[illegible]tlement-village provided with an establishment of its own.

ENCLOSURE No. 1.—Map.

From the same officer, dated N[illegible]nnagaram, 19th August 1873, No. 431.

I HAVE the honour to request that early orders may be passed on my letter, No. 201, dated 22nd April last, as the settlement of the villages otherwise completed is imperfect, pending the nomination and adjustment of the grading and pay of village-officers.

2. The custom of this district has hitherto been to appoint an indefinite number of honorary collectors of revenue, termed Mirassidars, to each village, with the view of facilitating the collections by making each large puttadar a Government officer who, if he does nothing else, is supposed to pay his own kists; besides these Government officers, there are numerous Setti Mirassidars who represent various sections of the community, and collect the revenue from them. these men are mostly elected in factious villages where the Government Mirassidars cannot be trusted, and their duty is to see that receipts are given for the money collected. The result of all this is dire confusion: individuals elect to whom they shall pay their kists, and the Mirassidars, feeling security in numbers, do their best to keep back the collections they make.

3. The arrangements proposed in my letter of 22nd April will put an end to all this, and the permanency of the settlement charge, the division of common lands, the transfers of putta, and the new kistbandi, will greatly facilitate the labours of the village Revenue-officers.

4. The main difficulties seem to be to provide for such establishment as may be sanctioned in villages that cannot raise the pay of the officers needed, and to disburse the surplus Service-cess in those villages yielding Rupees 400 a[illegible] 500, or upwards per annum.

5. In the former case, Government, I think, must make up the difference, and this can be met by the resumption of the Dupati Maniyam, Chaturbagam, and Stala Kaval deductions from revenue, which, in the twenty-seven villa[illegible]s under the Palayan channel reported on last month, amounts to about Rupees 1,000 per annum. In the latter case, I think that part of the surplus might be well laid out in providing a Cha[illegible]el Monegar for any main channel without one, or in increasing the pay of the Channel Monegar[illegible] present existing.

6. As pointed out in my letter, No. 301, d[illegible]ted 17th July 1872, our Channel Establishment is very weak and inefficient; but, as the Board ar[illegible] unable to recommend an additional charge on Imperial Revenue, I have adopted the plan of r[illegible]ndering the establishment more efficient from motives of self-interest by dismissing the forme[illegible] Monegars and appointing in their place a land-holder of the last village on each channel, ther[illegible]y securing the conduct of water to the very end of the channel. The result has been most satisfactory: this year three tanks of the largest size at the ends of three important channels, which h[illegible]ave never been filled for years past, are over-flowing, and the villagers are so impressed wit[illegible]h the advantage of economizing water that they would prefer their surplus Service-cess being dev[illegible]oted to this object, rather than to any other; and with this surplus cess, I think we might org[illegible]ze a very efficient establishment, to be paid, of course, only by those villages that benefit by th[illegible] services.

7. The Village Service-cess, supplemente[illegible] by the ready-money Maniyams resumed, will pay the establishment needed; and, as village-offices here are very rarely endowed with land Inams, and even the few Inams that do exist hav[illegible]e, in many cases, been alienated by former office-holders, so that the Maniyam is now paid in [illegible]money & grain by the cultivators of the Maniyam land, it seems to me that it would be far simpler to resume the lands and pay all village-officers alike in money, rather than enfranchise the [illegible] land Inams that exist, and so pay a small minority in land and a large majority in ready [illegible]oney.

IN the first of these letters the Collector of Tinnevelly, replying to Board's Proceedings, dated 22nd January 1873, No. 89, reports in connex[illegible]ion with the revision of the village establishment of the district, which is to be introduced with t[illegible]he new settlement.

2. As regards the clubbing of villages f[illegible]or this purpose, the map, showing as a specimen what he has done in a certain tract, satisfies the Board that his arrangements in this respect will be judicious, and they think that he may be le[illegible]ft to his discretion in the matter; but, until the results of his grouping on a larger scale are bef[illegible]re the Board, they cannot express a final opinion.

3. Mr. Puckle furnishes particul[illegible] of villages in the river-valley as a sample. He r[illegible]equests that a decision may be arrived at as to the disposal of the surplus which will accrue in som[illegible]e villages; states that the separate accounting for each village will be very heavy, but that he would not recommend varying rates in different villages, by which, it appears from his second letter, he means varying rates of salary, not varying rates of cess; and he proposes, as a mode of employing the surplus which must accrue in some villages, to appoint for groups of villages, Channel Mon[illegible]egars whose duty it would be to supervise and regulate the distribution of water to the villages irriga[illegible]ted from the same channel.

4. The Board observe that the law distinctly requires that the cess collected must be expended in the village or group of villages in which it is raised, and whatever be the difficulty of accounting connected with the observance of this provisio[illegible]n it must be faced. The Notification by Government, extending the Act to the district, has already been issued (G. O., dated 18th November 1872, No. 1,574). It makes the land *liable to* the maximum rate of cess from the date of the introduction of the new settlement, and, in the first instance at least, the Board think that the Collector's proposals should contemplate the uniform imposition of the maximum rate. The present Village Service assets, consisting of imperial payments, either in ready money or by deductions from the beriz and the proceeds of the landed Inams, will be available, as far as required, to supplement deficiency in those villages where the cess is insufficient. Mr. Puckle, in his letter of the 19th August, states that these assets will suffice, and they will constitute a general fund applicable in any village. From the papers in Mr. Pelly's volume, the[illegible] would appear to amount to Rupees 66,256 as shown in the margin. Mr. Puckle's meaning in the last sentence of his letter of the 19th August is not clear. All village-officers will be paid in money under the new arrangement; there will be no "small minority paid in land, and a large majority in money." The landed Inams will be enfranchised, and the quit-rent, which may be imposed on, or derived from, them, will be credited to the fund.

	Rs.
Land	53,651
Beriz deduction	4,066
Treasury payments	8,539
Total ..	66,256

5. The Board do not understand why M
salaries. These appear to the Board to be a ne
but still more because of the difference of the wor
and consequently of the cess, will generally be
are ample assets, more liberal scales of establish
in Mr. Puckle's first letter for Munsifs and Mon
but those proposed for Curnams, viz., Rupees 5

6. The Board think that the cost of an e
considered necessary, for keeping the accounts o
or groups, would be a legitimate charge on the fu
to accrue on a series of years in any village or
surplus is to be applied, and whether the rate of

7. The Board, however, cannot deal, exce
proposals, such as now before them. The Collecto
war, the proposed grouping of villages, the asse
the probable proceeds of the cess in each village
entertained, and salaries to be paid.

	Per Cent.	In the Rupee.
November	12½	2 Annas.
December	12½	2 do.
January	25	4 do.
February	25	4 do.
March	12½	2 do.
April	12½	2 do.
	100	16

(True Copies a

To the Collector of Tinnevelly.

Puckle should not advocate varying rates of
ssity not only because of the variation of assets,
and responsibility. The amount of the revenue,
fficient indication of the latter; and when there
ent and pay should be proposed. The rates given
rs and inferior servants appear not unsuitable,
Rupees 7, seem to the Board much too low.
blishment at the Huzur and taluqs, if such is
he fund, both general and of particular villages
as a whole. If a surplus of the cess is found
roup, it will then be time to consider how the
s needs to be reduced.

in the most general terms, with fragmentary
ould submit detailed statements showing, taluq-
which will be available to make a general fund,
r group, and the scales of establishment to be

8. The Board sanction the new kistbundi,
d authorize the Collector to publish the Noti-
cation submitted with his letter of the 22nd
pril. The kistbundi is shown in the margin.

9. His proposals as to the taxation of trees
e approved under the explanation furnished.

Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Exd. F. R. Bantleman.

Received
23 [illegible]

1873.
Board of Revenue,
MADRAS.

PROCEEDINGS, 6TH SEPTEMBER 1873, No. 1,748.

SEPTEMBER.
No. 1,748.

Village Establishments—of Tinnevelly District.—Remarks passed on certain proposals submitted by Collector for revision of —, and Collector requested to report further, submitting statements showing proposed grouping of villages, probable proceeds of cess, etc. New kistbundi proposed sanctioned, and proposals as to taxation of trees, approved.

No. 2,197.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th October 1873.

Read again Board's Proceedings, dated 2nd January and 5th September 1873, Nos. 89 and 1,748.

Read also the following letter from R. K. PUCKLE, Esq., Collector of Tinnevelly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 30th September 1873, No. 522:—

WITH reference to the Board's Proceedings, No. 1,748, dated 5th instant, I have the honour to inform you that there are hardly any land inams held by village officers in the villages now under settlement.

2. In each village, as a rule, a few Rupees are deducted from the beriz as Dapati maniyam, the emolument of the Merassidars. By enfranchising service inams I conclude the Board mean that those inams which are given in land will be confirmed to the individuals who now hold them on payment of an annual quit-rent; but, as I propose selecting but one out of each two or three Curnams for the new offices, this will in no way affect my figures. The Dupati or ready-money inams, I conclude, will be resumed and credited to the Village Service Cess in those villages in which they exist.

3. The Munsif or head of a village, especially if performing Monegar's work also, should be as well paid as any of his subordinates, and, if the Board think 7 Rupees insufficient for a 1st Class Curnam, the amount is also insufficient for a 1st Class Munsif and Monegar.

4. I proposed dividing Curnams into two classes and paying them 7 and 5 Rupees, respectively, according to the size of the village, and I think these rates are sufficient.

5. I cannot give the details required in paragraph 5 till the settlement is carried out in each taluq. I can only report channel by channel, or tract by tract, after going into every detail of each village, and, if the new establishment is not appointed as settlement progresses, it may be years before the total of the whole district can be furnished, and in the meantime Tinnevelly, like Trichinopoly, may have a new system in force without carefully-selected officers to carry out the arrangement.

6. The Board are, of course, aware that the services of perhaps four out of every five of the present employés will be dispensed with under the arrangements proposed.

IN paragraph 3 the Collector seems to argue that, as he will select but one of each six or eight Merassidars and one out of each two or three Curnams for the new office, no quit-rent will be paid towards the Village Service Fund by the men who are in possession of the few village service inams which are found in the tract now being settled, but in this he is mistaken. It does not matter who is left in possession of these inams. In every case five-eighths of the net assessment, *i. e.*, of the difference between the gross assessment and the present jodi (if there be any), must be paid as an additional quit-rent and credited to the Village Service Fund.

2. The Board have no doubt but what Government will allow "the ready-money inams" to continue devoted to the Improvement of Village Funds. These will not necessarily be paid in the same villages as hitherto, but will form part of the general fund available for supplementating the cess in the poorer villages.

3. The Board adhere to their views as to the salaries of Curnams. It is true that the village head is a higher officer, but he has less work and a more honourable position than the Curnam. The maximum salary of the latter should be Rupees 9, not Rupees 7.

4. On reconsideration the Board agree with Mr. Puckle as to the advantage which will be gained if he revises the village establishment of each group of villages as he introduces the new settlement, and they resolve to recommend Government to permit him to do so under the general instructions which have been laid down for his guidance. The general fund which will be available must be duly taken into consideration and as each taluq is completed the assets and establishments must be fully reported, and the latter would be subject to modification under the orders of Government.

(A true Copy and Extract.)

J Grote
Secretary.

To the Acting Secretary to Government, Revenue Department,
with Board's Proceedings, dated 22nd and 5th September 1873,
Nos. 89 and 1,748.

" the Collector of Tinnevelly.

Copy to the Director of Revenue Settlement

Revd. (1) 3. Dyke
No 3558

Rev. (1) 24 Sept. 57
Collector 2 Oct 15-16
Settlements 106 J.

Engd. A. S. Rodgers.

1873.
Board of Revenue,
MADRAS.

PROCEEDINGS, 28TH OCTOBER 1873, No. 2,197.

Received 6 Nov

OCTOBER.
No. 2,197.

Village Establishments—of Tinnevelly District.—Proposals of Collector for revision of—, submitted to Government with remarks.

S.O. No 375 — 23 March

Land Revenue

375

Revenue Department.

No. 375

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 23 March 187 c.

READ the following Proceedings of the Board of Revenue

Letting to Govt, with remarks, Proposals of Collr for revision of village establishments of Tinnevelly District. } H. E. 28: Oct: 1873 No 2197

The Govt approve of the instructions by the Board of Revenue, and of their recommendation that Mr. Puckle should be permitted to revise the village establishments concurrently with the introduction of the new settlement, his proceedings being, of course, subject to the final confirmation of the Board

and of Government. The Govt, however, is much disappointed at not having a detailed scheme laid before it.

2. The Board will inform the Collector that especial attention must be paid to the fronfing of villages, which must not be carried too far. The rates of pay to be allowed to each class of village servants cannot be finally determined until the amount of funds available is known. Mr Pinckle will be particularly desired not to depart — without the sanction of Govt — from the principles followed in Kurnool. She will, in fact, take the revision of the village establishments in that District for his model.

3. The reserved rent money payments will, as suppose by the Board, remain available for

for supplementing the cesp in the poorer villages, irrespective of the locality in which these payments were formerly made

4. The Govt would have preferred if some information had been submitted regarding the area and population of the fronted villages, and would be glad to learn the views of the Board and the Collr on the subject before the revision is allowed to proceed far under the general sanction now accorded.

315
13

4 Nov

24/3/74.

Ltr from Govt

13 to Bd of Revenue 55/2
dtd. 24. 3. 74.

Ex Works

Revenue Department.

375
184

Read the following Rep. from the Board of Revenue dated 25th October 1873. No. 2197.

Submitting with recommendation the scale of Collector of Tinnevelly for the revision of Village Establishments.

For Orders

See Wde 26/12 PR

In this Proceedings dt. 22d Jan. 1873 Pro 89 the Bd. of Revenue called on the Coll. of Tinnevelly to frame a scheme for a Village Service establishment to be laid from the Village Service Fees & to be introduced along with the new settlements under the notification of the 5th & 18th Sept. 1872 to 1574. On the 22d April 1873 the Collector reported on the above proceedings. The principal points appear to have been:-

1. He was virtually following the Valley's scheme in classifying villages but while the Valley's scheme was a union of sixty villages - his were new villages altogether, with an average

Revenue Department.

Extract of Village Service Tinnevelly District

Revenue 184 Despatch

No. 375

Proceedings of the Madras Government

assessment of upwards of Rs 6000.

2) He submitted specimen scheme of establishment as under

	Cess Rs 330	Cess 600	Cess 300	Cess 233
1 Munsif and Sheristadar	7	7	7	7
1 Moonsif	5	5	5	
1 Surnavis	5	7	5	5
1 Taliari	3½	3½	3½	3½
1 Taliari	3½	3½	3½	
1 Peiskatti	3	3	3	3
Total Number	27	29	27	18½
Total Grant	324	348	324	222

Note
In information with regard to area and population of the clustered villages.

In the 3d village the cess would be exceeded but there is a large tank attached and a smaller establishment would suffice

3) He desired instructions as to how surplus collections should be applied - the law forbidding their being used to make up deficiencies in other villages.

He subsequently letter he proposed that deficiencies should be met by the ready-made remissions remitted, and that the surpluses

and not invested in some. And [illegible] of the Collector) as it is also proposed in the D of P.W. that he shall submit for as possible, his scheme details of his proposals for revision [illegible] and also (the Dist Bd to

added that the Dist. Board should be employed in providing new Channel Kunipars or increasing the pay of existing kunipars.

In reviewing Mr Ricketts letter in the proceedings of 5th Sept 1873 No 1748 the Board

1) approved generally of the Collector's plan of grouping villages but declined expressing final opinion as the specimen was so small.

2) thought that in the first instance at least the Collectors inspectors should contemplate the uniform imposition of the maximum rate of cess.

3) remarked that the present village cess after existing imperial payments either in ready money or in deductions from the proceeds of the land grants would be available to supplement deficiencies,

4) approved of rates of pay proposed by Mr Ricketts except Canungoes which were too low (Rs 5 and 7)

5) considered that cost of Superintendence provision village service Paid accounts would be a legitimate charge on the funds

as a whole and remarked that when a mapleys had occurred in any village it might then be considered how it should be supplied - or whether the area should be reduced.

3/ remarked that they could not deal except in general terms with fragmentary proposals and called for detailed statements.

In his letter d/ 30th Sept 1873 Mr Buckle

1/ remarked that enfranchising Inams would not affect his figures as the Inams were few and he only proposed to appoint to the new offices one out of 6 or 8 Inamdars and one out of two or three Communs.

2/ Concluded that resumed rent-money Inam Communs would be credited to the Village Service cess in the village in which they exist.

3/ advised this rate for Communs remarking that if they were insufficient for a Comm they were also sufficient for a Pension

Note be carefully watched, under no change in connection with the traditional habits & interests of the people, sanctioned by Govt.

Sent
The Govt point out that Mr Buckle is here under a misapprehension.

I therefore think that the B.P.S.O. may the Govt. with the addition sup. cite the accompanying Report

March 7/74

4/ pointed out that he could not give details called for until the settlement had been carried out in each Taluq - and hoped that new establishment might be appointed as settlement progressed.

In their proceedings d/ 28th Oct. 1873 No 2197 the Board

1/ pointed out that in every case where a Service Inam was enfranchised quit-rent should be paid - no matter who was left in possession -

2/ had no doubt but that Govt would allow the resumed ready money Inam Communs to continue to be devoted to the improvement of village funds

3/ remarked that they would form part of a general fund available for supplementing cess in poorer villages

4/ advised to their views as to salaries of Communs which

thy would fix at 9 and 7 & remarked that
Mr Mansfield were it is time his other
officers - but they have less work
and more leisure -

5/ On reconsideration agreed
as to advantage of revising
village establishments
simultaneously with intro-
duction of new settlement
and recommended Govt
to permit him to do so
under the general instructions
laid down for his guidance.
Reports to be submitted when
each taluq is completed
and establishments will
then be subject to modification
under the orders of Govt

The following order is
passed:

"The Govt approve of
the instructions of the Board
of Revenue, and of their
recommendation that
Mr Pickle should be

Yes. He cannot
avoid it - but
could try
is used
at last having a
detailed scheme
laid before it - GL

The matter to
be brought
to a final
settlement must
be borne in mind
& provided - that
must not be
carried too
far. The rates of
pay to be allowed
to each class of
Govt servant cannot
be finally determined, until
the amount of
funds available is

permitted to revise the
village establishments
simultaneously with the
introduction of the new
settlements, his proceedings
being of course subject
to the final confirmation
of the Board of and of
Government.

He reserved ready
money payments will,
as supposed by the Board,
remain available for
supplementing the allowances
of in the power
villages - inspectors
of the locality in which
these payments are
proved to make.

He Govt would have
preferred if some
information had been
submitted regarding

the area and population of the grouped villages and would be glad to learn the views of the Board and the Collector on the subject before the revision is allowed & proceed far under the general sanction now accorded.

J.

2/11

is known. The Pachla will be detached but to Debank - will the sanction of the Principles followed in Kurseond.

W.

I realise the will be only loan one but I order accordingly.

For Orders.

Revision of Village Establishment in Timaru Distric

3558/73

Encl. 123. R 25c. RC 29c. R 9 March/74.

375
19

I am unable
to agree to the unusual
proposal to let Mr Puckle
dispose of the District
of Timaru – as respects
Villages and their in
Establishments – as he
pleases with the
Settlement in anticipation
of Sanction of a
well-Conceived and
thoroughly discussed
Scheme, withholding
as he desires, all
information of a detailed
character.

He says that in
the

the main he follows Mr Pelly's scheme — in other words the principles laid down by Government of clubbing villages with the least possible departure from the ancient Village and Social Conditions of the Country and least hardship to the ancient hereditary Village Establishments. By what he proposes, he will simply, I fear, sweep away the ancient Village Constitution of Society and obliterate all traces of the ancient landmarks; ignore existing things and traditional

traditional associations and destroy the Social conditions of the District so far as Village administration & Establishments go. The Government intend to respect these institutions of the Country, but Mr Pickle merely forms Sections of the Country yielding a certain Revenue (Rupees) and substitutes these for the ancient Village Constitutions and then taxes the people for his inventions with which they have no sympathy.

Mr Pickle has given us an Example of what he proposes. A Section of Country, which now Constitutes

Constitutes 55 Hindu
Villages is to be squared
off into Pucklo and Sectors
with Establishments
of his own nomination
in supercession of
Existing Village Establish-
ments, which he does
not even venture to
name but that which
I should estimate
by scores

This is not the
place to discuss the
necessity of reducing
these numbers and
adjusting Emoluments,
but I believe that
this use of the Village
Service Cess Act is
as impolitic as it is
illegal. It never was
intended

Amended by the
Legislature or Government
that this Act should have
the effect of improving off
the face of the Earth
the ancient institution
which it was passed
in order to comfort and
improve. The Government
have required in Every
Case in which it has
been Carried into force
in a District the
most Careful drawing
Schemes before passing
orders for its introduction
This Carefully prepared
and Complete Scheme
I claim at Mr Pucklo's
hands for the District
of Sirsuck before
Government Commit
themselves to a matter
of

of such Eminent in
importance to the
people & Country, and
trust that My Honorable
Colleagues will refuse
to grant Mr Pinkle
leave to proceed without
such full information

26/12. DR.

I should very much
have liked a
detailed scheme
but the W.O. & then
Pinkle have de-
layed & say that
this is out of the
question, if the
writer is to have
real practical
with the existing

of the settlement
which is certainly
most desirable.

Under these
circumstances
I agree in the
proposal. and I
think if Mr.
Pinkle be asked
to follow the lines
laid down closely
there is no danger
of his going wrong.
The bombing is the
point of importance
and difficulty -
and stringent in
structions can be
given regarding this.

L. D.