1040

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 34
(2) Date of repair 6.5.69
(3) Initials of the Referencer 17.5.69

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1040
~~B.P. No.~~
Press
~~Mis.~~

Dated 4.8.1876 196—.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
4th August 1876.

No. 18. Read the following Proceedings of the Board of Revenue, dated 6th May 1876, No. 1,196:—

Read the following replies from Collectors to Board's Proceedings, dated 8th June 1875, No. 1,539.

From the Collector	of Ganjam,	dated	13th July	1875,	No.	584.
,, ,,	of Vizagapatam	,,	30th ,,	,,	,,	1,351.
,, ,,	of Godavery,	,,	19th August	,,	,,	333.
,, ,,	of Kistna,	,,	31st ,,	,,	,,	1,144.
,, ,,	of Nellore,	,,	7th July	,,	,,	1,862.
,, ,,	of Bellary,	,,	2nd October	,,	,,	377.
,, ,,	of Cuddapah,	,,	,, December	,,	,,	246.
,, ,,	of Kurnool,	,,	14th October	,,	,,	367.
,, ,,	of Madras,	,,	2nd July	,,	,,	187.
,, ,,	of Chingleput,	,,	8th ,,	,,	,,	387.
,, ,,	of North Arcot,	,,	11th August	,,	,,	440.
,, ,,	of South Arcot,	,,	4th November	,,	,,	465.
,, ,,	of Tanjore,	,,	3rd August	,,	,,	3,748.
,, ,,	of Trichinopoly,	,,	5th October	,,	,,	249.
,, ,,	of Madura,	,,	15th September	,,	,,	402.
,, ,,	of Tinnevelly,	,,	8th October	,,	,,	509.
,, ,,	of Coimbatore,	,,	3rd July	,,	,,	201.
,, ,,	of Nilgiris,	,,	9th August	,,	,,	84.
,, ,,	of Salem,	,,	22nd July	,,	,,	203.
,, ,,	of South Canara,	,,	11th October	,,	,,	1,976.
,, ,,	of Malabar,	,,	19th July	,,	,,	229.

As the present kistbundi of Ryotwary revenue was considered to be needlessly complicated, varying from three to nine instalments, and as it was deemed desirable that the instalments should be in terms of so many Annas in each Rupee, instead of so much per cent., the Board suggested certain alterations and requested all Collectors to report their views on the question. The letters read above are their replies.

2. The Collecters of the eight districts noted in the margin have no objection to the alterations proposed by the Board.

1. Godavery.
2. Kistna.
3. Cuddapah.
4. Trichinopoly.
5. Coimbatore.
6. Salem.
7. Malabar.
8. Nilgiris.

3. The Collector of Tinnevelly does not recommend any alteration of the kistbundi recently revised—*vide* Board's Proceedings, dated 5th September 1873, No. 1,748.

4. The collections in Madras are not regulated by any kistbundi as, in most cases, they consist of small quit-rents.

5. The Collector of Ganjam proposes to limit the instalments to two, *viz.*, 8 Annas in the Rupee in November and the remaining 8 Annas in January.

He considers that by this arrangement the Government would have a complete hold on the entire crops of the season until the whole revenue is realized, while it would afford considerable relief to Revenue officers in respect of collections and preparation of accounts. The Collector of Vizagapatam proposes separate instalments* for dry and wet lands, and the Collector of Bellary different instalments† for the first and second crops.

6. The Board do not agree with the Collector of Ganjam in thinking that there should be but two instalments, nor with the Collectors of Vizagapatam and Bellary that there should be separate instalments for wet and dry and first and second crops. The object of the kistbundi is not to secure the payment of assessment before the crop is removed, nor is it intended to secure that no portion of the assessment shall be collected till the land is actually cultivated and some crop raised thereon. Instalments are only intended to render payment of assessment on the lands under occupation easy to the ryots, and this object can be attained by spreading the instalments over a number of months, the heavy instalments coming after the harvest of the chief crops. Under this view, the modifications suggested by the Collectors of Ganjam and Vizagapatam do not commend themselves to the Board, but in Bellary they would increase the number of instalments from four to six, and extend them up to May, as much land is said to be cultivated with a second crop late in the year.

7. In the other districts, the following modifications are proposed :—

Districts.	—	October.	November.	December.	January.	February.	March.	April.	May.
Kurnool ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	4	4	4	2	...	...
Chingleput ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	1	1	4	4	4	2
Nellore ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	2	2	2	4	4	2
North Arcot.	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	2	4	4	2	2	...
South Arcot.	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	2	2	2	2	4	4	...	...
Tanjore ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	2	2	3	3	4	...
Madura ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	2	2	2	2	4	4
S. Canara ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	...	...	4	4	4	2	2

8. The Board have no objection to the modifications suggested by the Collectors of Kurnool, Nellore, North Arcot, Tanjore, Madura, and South Canara; but in South Arcot they would do away with the proposed instalment for October and transfer it to April, while in Chingleput they would have 2 Annas instead of 1 Anna instalment in December and January, and make a corresponding reduction in the instalment for April. The kists as finally approved by the Board are given below, and Collectors are requested to introduce them from the commencement of Fasli 1286, after publishing a Notification in their District Gazettes as required by Section 3 of Act II of 1864 :—

Districts.	November.	December.	January.	February.	March.	April.	May.	Total.
Ganjam	...	4	4	4	4	...	...	16
Vizagapatam	[illegible]	4	[illegible]	4	4	...	...	16
Godavery	...	[illegible]	[illegible]	4	4	...	...	16
Kistna	...	4	4	4	4	...	...	16
Nellore	...	2	2	2	4	4	2	16
Cuddapah	...	4	4	4	4	...	...	16
Kurnool	2	4	4	4	2	...	...	16
Chingleput	...	2	2	4	4	2	2	16
Bellary	...	2	2	4	4	2	2	16
North Arcot	2	2	4	4	2	2	...	16
South Arcot	2	2	2	4	4	2	...	16
Tanjore	2	[illegible]	2	3	3	4	...	16
Trichinopoly	...	4	4	4	4	...	...	16
Madura	...	2	2	2	2	4	4	16
Coimbatore	2	2	4	4	2	2	...	16
Nilgiris	2	2	4	4	2	2	...	16
Tinnevelly	2	2	4	4	2	2	...	16
Salem	2	2	4	4	2	2	...	16
South Canara	...	...	4	4	4	2	2	16
Malabar	2	2	4	4	2	2	...	16

9. The Collectors of Ganjam and Salem inquire whether the proposed kistbundi cannot be made applicable to the peishcush of Zemindars and quit-rent of Inams. The kistbundi is of course applicable to Inam quit-rents, but not to peishcush payable by Zemindars. The kistbundi of the latter should be regulated according to the terms of the Sunnuds under which the Zemindaris are held.

10. The Collector of Tanjore suggests that the interest on arrears should be raised to 12 per cent., and that it should be charged on the amount left unpaid after the first instalment; subsequent instalments being allowed to stand merely for the convenience of the ryots if they like to pay the assessment with interest. The proposal does not meet with the approval of the Board.

11. The Commissioner of Nilgiris inquires whether it will be necessary to call in and revise all the old puttas if the kistbundi is altered, as the old kistbundi is entered in them. The Board do not consider revision necessary, since a general Notification will be issued intimating the alterations to those concerned.

12. These Proceedings will be submitted for the information of Government.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 12. ORDER THEREON, 4th August 1876, No. 1,040.

Land Revenue, No. 1.

RECORDED.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

2/1040

---

* Dry.		Wet.	
September ...	7 As.	December ...	4 As.
October	7 ,,	January ...	8 ,,
February ...	2 ,,	February ...	4 ,,
	16		16

† 1st crops. For dry, four equal kists from December to March; for wet, two kists, April and May.

3/1040

No. 1,196.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th May 1876.

Read the following replies from Collectors to Board's Proceedings, dated 8th June 1875, No. 1,539 :—

From the Collector		of Ganjam,	dated	13th July	1875,	No.	584.
,,	,,	of Vizagapatam,	,,	30th ,,	,,	,,	1,351.
,,	,,	of Godavery,	,,	19th August	,,	,,	333.
,,	,,	of Kistna,	,,	31st ,,	,,	,,	1,144.
,,	,,	of Nellore,	,,	7th July	,,	,,	1,862.
,,	,,	of Bellary,	,,	2nd October	,,	,,	377.
,,	,,	of Cuddapah,	,,	,, December	,,	,,	246.
,,	,,	of Kurnool,	,,	14th October	,,	,,	367.
,,	,,	of Madras,	,,	2nd July	,,	,,	187.
,,	,,	of Chingleput,	,,	8th ,,	,,	,,	387.
,,	,,	of North Arcot,	,,	11th August	,,	,,	440.
,,	,,	of South Arcot,	,,	4th November	,,	,,	465.
,,	,,	of Tanjore,	,,	3rd August	,,	,,	3,748.
,,	,,	of Trichinopoly,	,,	5th October	,,	,,	249.
,,	,,	of Madura,	,,	15th September	,,	,,	402.
,,	,,	of Tinnevelly,	,,	8th October	,,	,,	509.
,,	,,	of Coimbatore,	,,	3rd July	,,	,,	201.
,,	,,	of Nilgiris,	,,	9th August	,,	,,	84.
,,	,,	of Salem,	,,	22nd July	,,	,,	203.
,,	,,	of South Canara,	,,	11th October	,,	,,	1,976.
,,	,,	of Malabar,	,,	19th July	,,	,,	229.

× the rule laying down the dates on which the revenue is to be paid.

As the present kistbundi× of Ryotwary revenue was considered to be needlessly complicated, varying from three to nine instalments, and as it was deemed desirable that the instalments× should be in terms of so many Annas in each Rupee, instead of so much per cent., the Board suggested certain alterations and requested all Collectors to report their views on the question. The letters read above are their replies.

× Vide Board's St. Order No. 271

2. The Collectors of the eight districts noted in the margin have no objection to the alterations proposed by the Board.

1. Godavery.	5. Coimbatore.
2. Kistna	6. Salem.
3. Cuddapah.	7. Malabar.
4. Trichinopoly.	8. Nilgiris.

3. The Collector of Tinnevelly does not recommend any alteration of the kistbundi recently revised—*vide* Board's Proceedings, dated 5th September 1873, No. 1,748.

4. The collections in Madras are not regulated by any kistbundi as, in most cases, they consist of small quit-rents.

5. The Collector of Ganjam proposes to limit the instalments to two, *viz.*, 8 Annas in the Rupee in November and the remaining 8 Annas in January. He considers that by this arrangement the Government would have a complete hold on the entire crops of the season until the whole revenue is realized, while it would afford considerable relief to Revenue officers in respect of collections and preparation of accounts. The Collector of Vizagapatam proposes separate instalments* for dry and wet lands, and the Collector of Bellary different instalments† for the first and second crops.

Dry.		Wet.	
* September ...	7 As.	December ...	4 As.
October ...	7 „	January ...	8 „
February ...	2 „	February ...	4 „
	16		16

† 1st crops. For dry, four equal kists from December to March; for wet, two kists, April and May.

6. The Board do not agree with the Collector of Ganjam in thinking that there should be but two instalments, nor with the Collectors of Vizagapatam and Bellary that there should be separate instalments for wet and dry and first and second crops. The object of the kistbundi is not to secure the payment of assessment before the crop is removed, nor is it intended to secure that no portion of the assessment shall be collected till the land is actually cultivated and some crop raised thereon. Instalments are only intended to render payment of assessment on the lands under occupation easy to the ryots, and this object can be attained by spreading the instalments over a number of months, the heavy instalments coming after the harvest of the chief crops. Under this view, the modifications suggested by the Collectors of Ganjam and Vizagapatam do not commend themselves to the Board, but in Bellary they would increase the number of instalments from four to six, and extend them up to May, as much land is said to be cultivated with a second crop late in the year.

7. In the other districts, the following modifications are proposed :—

Districts.	—	October.	November.	December.	January.	February.	March.	April.	May.
Kurnool ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	4	4	4	2	...	...
Chingleput ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	1	1	4	4	4	2
Nellore ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	2	2	2	4	4	2
North Arcot.	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	2	4	4	2	2	...
South Arcot.	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	2	2	2	2	4	4	...	...
Tanjore ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	2	2	2	3	3	4	...
Madura ...	As proposed by the Board	...	2	2	4	4	2	2	...
	As modified by the Collr.	...	...	2	2	2	2	4	4
S. Canara ...	As proposed by the Board	...	...	4	4	4	4	...	...
	As modified by the Collr.	...	...	...	4	4	4	2	2

8. The Board have no objection to the modifications suggested by the Collectors of Kurnool, Nellore, North Arcot, Tanjore, Madura and South Canara; but in South Arcot they would do away with the proposed instalment for October and transfer it to April, while in Chingleput they would have 2 Annas instead of 1 Anna instalment in December and January, and make a corresponding reduction in the instalment for April. The kists as finally approved by the Board are given below, and Collectors are requested to introduce them from the commencement of Fasli 1286, after publishing a notification in their District Gazettes as required by Section 3 of Act II. of 1864. :—

Districts.	November.	December.	January.	February.	March.	April.	May.	Total.
Ganjam	...	4	4	4	4	...	...	16
Vizagapatam	...	4	4	4	4	...	...	16
Godavery	...	4	4	4	4	...	...	16
Kistna	...	4	4	4	4	...	...	16
Nellore	...	2	2	2	4	4	2	16
Cuddapah	...	4	4	4	4	...	...	16
Kurnool	2	4	4	4	2	...	...	16
Chingleput	...	2	2	4	4	2	2	16
Bellary	...	2	2	4	4	2	2	16
North Arcot	2	2	4	4	2	2	...	16
South Arcot	2	2	2	4	4	2	...	16
Tanjore	2	2	2	3	3	4	...	16
Trichinopoly	...	4	4	4	4	...	...	16
Madura	...	2	2	2	2	4	4	16
Coimbatore	2	2	4	4	2	2	...	16
Nilgiris	2	2	4	4	2	2	...	16
Tinnevelly	2	2	4	4	2	2	...	16
Salem	2	2	4	4	2	2	...	16
South Canara	...	...	4	4	4	2	2	16
Malabar	2	2	4	4	2	2	...	16

9. The Collectors of Ganjam and Salem enquire whether the proposed kistbundi cannot be made applicable to the peishcush of Zemindars and quit-rent of Inams. The kistbundi is of course applicable to Inam quit-rents, but not to peishcush payable by Zemindars. The kistbundi of the latter should be regulated according to the terms of the Sunnuds under which the Zemindaries are held.

10. The Collector of Tanjore suggests that the interest on arrears should be raised to 12 per cent., and that it should be charged on the amount left unpaid after the first instalment; subsequent instalments being allowed to stand merely for the convenience of the ryots if they like to pay the assessment with interest. The proposal does not meet with the approval of the Board.

11. The Commissioner of Nilgiris enquires whether it will be necessary to call in and revise all the old puttas if the kistbundi is altered, as the old kistbundi is entered in them. The Board do not consider revision necessary, since a general notification will be issued intimating the alterations to those concerned.

12. These Proceedings will be submitted for the information of Government.

(A true Extract.)

Acting Secretary.

To all Collectors,
,, the Secretary to Government, Revenue Department,
with twenty-one original reports from Collectors
and their enclosures to be returned, and copies of Board's
Proceedings, dated 5th September 1873, No. 1,748,
and dated 8th June 1875, No. 1,539.

Exd. W. H. French.

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 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 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) at Rupees 3 a-month. Thus in four villages that I 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
			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

* 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.

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

Some few Mirassidars receive a trifling sum per annum.

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 Ilupei, 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 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 villages where, say, but Rupees 100 is raised, it would be clearly impossible to pay the Munsif and Monegar Rupees 7, the Curnam Rupees 5, and the Taliari Rupees 3½: these officers must be paid with reference to the amount of Service-cess collected if villages are to be kept distinct; and I should like to see each settlement-village provided with an establishment of its own.

ENCLOSURE No. 1.—Map.

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 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 kistbundi, 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 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 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 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; but, as the Board are unable to recommend an additional charge on Imperial Revenue, I have adopted the plan of rendering the establishment more efficient from motives of self-interest by dismissing the former Monegars and appointing in their place a land-holder of the last village on each channel, thereby 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 have never been filled for years past, are over-flowing, and the villagers are so impressed with the advantage of economizing water that they would prefer their surplus Service-cess being devoted to this object, rather than to any other; and with this surplus cess, I think we might organize a very efficient 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, and even the few Inams that do exist have, in many cases, been alienated by former office-holders, so that the Maniyam is now paid in money or 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 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 connexion 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; but, until the results of his grouping on a larger scale are before the Board, they cannot express a final opinion.

3. Mr. Puckle furnishes particulars of his proposals for the village establishment of for[illegible] villages in the river valley [illegible] 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 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 deficiencies 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, they 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	33,651
Beriz deduction	4,066
Treasury payments	28,539
Total...	66,256

5. The Board do not understand why Mr. Puckle should not advocate varying rates of salaries. These appear to the Board to be a necessity not only because of the variation of assets, but still more because of the difference of the work and responsibility. The amount of the revenue, and consequently of the cess, will generally be a sufficient indication of the latter; and when there are ample assets, more liberal scales of establishment and pay should be proposed. The rates given in Mr. Puckle's first letter for Munsifs and Monegars and inferior servants appear not unsuitable, but those proposed for Curnams, viz., Rupees 5 and Rupees 7, seem to the Board much too low.

6. The Board think that the cost of an establishment at the Huzur and taluqs, if such is considered necessary, for keeping the accounts of the fund, both general and of particular villages or groups, would be a legitimate charge on the fund as a whole. If a surplus of the cess is found to accrue on a series of years in any village or group, it will then be time to consider how the surplus is to be applied, and whether the rate of cess needs to be reduced.

7. The Board, however, cannot deal, except in the most general terms, with fragmentary proposals, such as now before them. The Collector should submit detailed statements showing, taluqwar, the proposed grouping of villages, the assets which will be available to make a general fund, the probable proceeds of the cess in each village or group, and the scales 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 kistbundi, and authorize the Collector to publish the Notification submitted with his letter of the 22nd April. The kistbundi is shown in the margin.

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

(True Copies and Extract.)

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

Copy to the Director of Revenue Settlement.

Exd. F. R. Bantleman.

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 5TH SEPTEMBER 1873, No. 1,748.

GO 4 August/76 No 1040

Entd.

Received [illegible]

Rev 1145/76

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.

Kistbundy.

Districts.	PRESENT KISTBUNDY AT SO MUCH PER CENT.												FUTURE KISTBUNDY AT SO MANY ANNAS IN EACH RUPEE OF ASSESSMENT.											
	August.	October.	November.	December.	January.	February.	March.	April.	May	June.	July.	Total.	August.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	...	12½	18¾	...	25	...	25	18¾	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Vizagapatam... Survasiddy... Dry...	25	25	...	25	...	25	...	...	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Wet...	...	...	...	33⅓	33⅓	33⅓	...	...	...	...	...	100												
Golcondah	25	25	...	25	...	25	...	...	...	...	...	100												
Godavery ... Dry	...	...	12½	25	25	18¾	12½	6¼	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Wet	...	...	...	...	25	25	37½	12½	...	...	...	100												
Kistna... Masulipatam... 3 Taluqs Dry	...	...	6¼	12½	18¾	31¼	31¼	...	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
3 Do. do.	...	...	12½	25	25	25	12½	...	...	...	...	100												
7 Do. do.	...	...	6¼	18¾	25	37½	12½	...	...	...	...	100												
1 Taluq Wet	...	...	...	...	...	25	50	25	...	...	...	100												
1 Do. do.	...	...	...	...	...	...	...	...	50	50	...	100												
Guntoor... Western Taluqs...	...	...	12½	25	25	25	12½	...	...	...	...	100												
Eastern do.	...	...	...	...	12½	25	25	25	12½	...	...	100												
Palnad	...	...	...	25	25	25	12½	12½	...	...	...	100												
Wet crops of the whole district.	...	...	...	...	...	37½	37½	25	...	...	...	100												
Nellore	...	...	6¼	6¼	12½	12½	18¾	18¾	18¾	6¼	...	100	...	...	2	2	4	4	2	2	...	...	...	16
Cuddapah	...	...	10	20	20	20	20	10	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Bellary... For all crops except Vysac or later wet crop	...	...	10	20	20	20	20	10	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
For the later wet crop	...	...	...	...	...	...	...	33⅓	33⅓	33⅓	...	100												
Kurnool	...	...	10	20	20	20	20	10	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Chingleput...	...	...	5	10	10	15	20	25	10	5	...	100	...	...	2	2	4	4	2	2	...	...	...	16
North Arcot	...	...	10	10	15	15	20	20	10	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
South Arcot	...	5	10	8	15	18	18	14	12	...	...	100	...	...	2	2	4	4	2	2	...	...	...	16
Tanjore.. Car	...	...	20	40	40	...	...	...	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Sambapeshanum	...	...	...	...	...	10	20	30	25	15	...	100												
Trichinopoly	...	...	10	10	20	10	20	20	...	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Madura . Punjah	...	...	12½	12½	12½	12½	12½	12½	12½	12½	...	100	...	...	2	2	4	4	2	2	...	...	...	16
Nunjah Kaulam	...	...	...	...	...	25	25	25	25	...	...	100												
Coimbatore	...	...	5	10	15	20	20	15	10	5	...	100	...	...	2	2	4	4	2	2	...	...	...	16
Salem... 12 Taluqs	...	...	5	10	15	20	20	15	10	5	...	100	...	...	2	2	4	4	2	2	...	...	...	16
2 Balghaut Taluqs...	...	...	10	15	20	25	15	10	5	...	...	100												
Nunjah lands irrigated by Cauvery Channel	...	...	...	...	...	...	22½	22½	22½	16¼	16¼	100												
South Canara	...	...	...	...	25	25	20	20	10	...	...	100	...	...	...	4	4	4	4	...	...	...	...	16
Malabar	...	10	10	10	10	10	10	10	10	10	...	100	...	...	2	2	4	4	2	2	...	...	...	16

No. 1,539.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th June 1875.

THE Board think that at present the Kistbundy of Ryotwari Revenue in the Presidency is needlessly complicated, and that the difficulty of collection is thereby much increased without any real advantage to the ryots. The number of instalments varies from three to nine, and in some districts separate instalments are fixed for assessment on wet and dry lands, while in others but one set of instalments is allowed for all lands. The Board consider it desirable that the number of instalments should in no case exceed six, and that there should be but one set of instalments for the revenue from all descriptions of lands. It is also necessary that they should be in terms of so many Annas in each Rupee, instead of so much per cent., as the former method of calculation will be more intelligible to ryots. A statement showing the existing Kistbundy, and that which it seems to the Board might be substituted for it, is herewith forwarded to all Collectors for early report.

(A true Extract.)

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

(True Copy.)

(Signed) J. T. MAYNE,
First Assistant.

To all Collectors.

Exd. W. H. French.

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 8TH JUNE 1875, No 39.

Encl.

C.O. 4 August/76 No 1040

Rev 276/76

Rec 7145/76

Received

JUNE.

No. 1,539.

Kistbundy—of Ryotwari Revenue in Madras Presidency.—Statement showing the existing—and that which it seems to Board might be substituted for it, forwarded to Collectors for necessary report at an early date.

Revenue Dept.

Remarks on Board Pro: 6 Mar 1876
by His Grace the Governor.

I should have doubted the right to call for the instalments, or rather to impose any penalty for non-payment, at any other times than those mentioned in the Puttahs in any cases wherein the particular dates are fixed.

If a payment is due on a certain day by a written document, it cannot be called earlier without consent of both parties

S. 584

From
The Acting Collector, Ganjam

To

The Secretary to the
Board of Revenue, Madras

Dated, Camp Aska, 13th July 1875

Sir,

With reference to the Boards Proceedings of the 8th ultimo No. 1539, I have the honor to state that the kistbandi as at present existing in this district is not quite in accordance with that mentioned by the Board. It is as follows:—

Zemindary kistbandi —		Ryotwari kistbandi	
15th October	1/8	15th November	1/10 or 10 per cent
15th December	3/16	15th December	3/20 or 15 per cent
15th January	1/4	15th January	1/5 or 20 per cent
15th March	1/4	15th February	1/5 or 20 per cent
15th April	3/16	15th March	1/5 or 20 per cent
		15th April	3/20 or 15 per cent

2. I entirely agree with the Board in thinking that the difficulty of realizing Revenue is greatly increased without any real advantage being conferred on the ryots, owing to the needlessly complicated system of the present kistbandy

3 I would however go a step further than the Board and reduce the number of instalments to two, payable well within the Official year.

4. Government in their anxiety to afford ryots the utmost facility for paying their kists considerately fixed the number of instalments varying from six to nine.

5: Experience has shewn that the ryots have taken an undue advantage of this concession on the part of Government, and have in many instances employed it as a means to evade the payment in whole or part of their Government dues, thereby enormously enhancing the labor of the Revenue Officials, endangering the permanent stability of the Government Revenue, besides drawing upon the ryots themselves petty interference of a very vexatious nature

6 As a rule Ryots exercise their fertile ingenuity in devising means to stave off payments of kists until the latest possible moment. The consequences are that in addition to the other disadvantages which I have named, they keep themselves in

a

a state of perpetual worry, and not unfrequently succeed in depriving the Revenue Officials of the most effectual means of collecting the Revenue, by removing their crops before their kists have been paid.

7. I would therefore recommend that for the future the Government Revenue should be realized by the collection of two equal instalments the 1st viz eight annas in the Rupee, on the 15th November, and the 2d the remaining eight annas on the 15th January. Even although the annual Jemabundy may not have been completed by the 15th November the state of the crops will by that time be accurately known to the Revenue Officials.

Nov. 8
Jany 8

8. By this arrangement we should retain a complete hold on the entire crops of the season, until the whole of the Revenue was realized; while at the same time the ryot would be advantaged by being relieved from much of the petty vexation inseparable from the present system of incessant dunning on the part of the Revenue Officials.

9. Besides this the overworked Revenue Officials will justly derive a large measure of relief both in the way of collection and in the preparation of accounts, while at the same time the proposed measure will be productive of no

inconvenience

inconvenienced but the contrary to the honest ryot, and will effectually put a stop to the dishonest ryot remaining in possession of Government land without paying for the privilege

10 It is essential to the success of my proposed measure that the law should be put in force against defaulting ryots immediately the instalment has fallen due.

11 I would make my proposal of general application to all classes of land holders throughout the district.

12. I see no sufficient reason why Zemindars, Inamdars and ryots should not be treated on precisely the same footing.

I have the honor to be,

Sir,

Your most obedient Servant

R Davidson

Acting Collector

Copd & Exd

V. Jagannadhrow

Esq.

B.P. Ganjam 28th Sept. 75.

Regd

A.J.

P. wall letter & fab.

April/76

Re 5-8-75

(14)

1875 / 15335

From The Acting Collector
Ganjam

To The Secretary to the
Board of Revenue
Madras

No 3/245/75

Dated 13th July 1875.
Sent 24 Do
Recd 3 Augt

To G.O.

A.J. To No 584

Submitting report on Kistbundi called for in Board's Proceedings dated 8th June 1875 No 1539

G.O. 4 August 76 No 1040 Recd

NO. 333

GODAVERY DISTRICT,
COLLECTOR'S OFFICE,
COCANADA, 19th August 1875

14/1040

From

John Kelsall Esqre

Ag Collector

To

H. E. Stokes Esqre

Ag *Secretary to the Board of Revenue.*

Madras.

Sir,

With reference to Board's Proceedings of June 8th 1875 No 1539, I have the honor to state that the present Kistbundi is certainly complicated.

2 Speaking generally the dry crops are harvested in October and the wet Crops in November and December, I think that four equal kists of 4 Annas per Rupee of assessment to Commence in December and to be levied in successive months may be substituted for the Kistbundi now in force.

I have the honor to be,
Sir,
Your most obedient servant

John Kelsall
Acting Collector

Ex'd R. Ramachendrarow
Hd Clerk

Rev
24/8

Pl wall Collr Repts

April 1876

A.o 24-8-75

1875.

From C.Mo

The Collector
Godavery District,

To

The Secretary
to the Board of Revenue,
Madras.

Dated 19th August/75 No. 333

Enclosures None

5
Re 2145/75

Received

SUBJECT,

Stating with reference to Board's Proceedings of June 8th 1875 No 1539 that four equal kists of 4 annas per Rupee of assessment to commence in Decr & to be levied in successive months may be substituted for those now in force.

Kistna District Collector's Office.

No 1144 Masulipatam. 31st August 1875.

From,

The Acting Collector Kistna.

To The Secretary, Board of Revenue,
Madras

Sir,

With reference to the Board's Proceedings No 1539 dated 8th June 1875. I have the honor to report that the kistbandi proposed by them for this District would in my opinion be found to be a considerable improvement on the present system.

I have the honor to be,
Sir,
Your most Obedt Servant,
H. Newman
Acting Collector

V. Lakshmaji Rao
Ag Hd clerk

1875 Department
G.R.D. No. 369

From The Collector Kistna District

To The Secretary to the Board of Revenue Madras

Dated 31st August 1875
Received 7 Septr

M. No. 1144.
Rev. 1145/76

Reporting that the Kistbandi proposed by the Board would be found to be a considerable improvement on the present system

Over

No. 1357.

Vizagapatam
Collector's Office
30th July 1875.

16/10/75

From
H. St. A. Goodrich Esquire
Acting Collector.

To
H. E. Stokes Esqre.
Secretary to the Board of Revenue
Madras.

Sir,

I have the honor to submit the report called for in Board's Proceedings No. 1539 dated 8th Instant.

2. I must premise that the existing kistbandi of this District is wrongly entered in the statement received with those Proceedings.

It is and has been since 1859 the same for wet lands and dry and the same in both of the Ryotwari Taluqs. The instalments are as follows.

	October.	November.	December.	January.	February.	March.	
Per cent.	$6\frac{1}{4}$	$6\frac{1}{4}$	30	30	15	$12\frac{1}{2}$	100
Annas.	1.	1.	$4 \cdot 9\frac{3}{5}$	$4 \cdot 9\frac{3}{5}$	$2 \cdot 4\frac{4}{5}$	2	16

The correspondence on which the substitution of this for the previously prevailing kistbandi was determined is closed by the order contained in Proceedings of the Board of Revenue dated 25th January 1861 No. 434.

I have &c.

3. The course of agriculture is much the same in both my ryotwari Talugs. In dry lands the staple crops are Gantelu or Kambu reaped usually in August and September. Ragy reaped usually in September and October. Gingeli oil seed reaped usually in August and September. Korralu reaped usually in July. Gram reaped usually in January and February. Most of the other crops are grown to a small extent but by far the greater part of the area is covered by those named. Gantelu is more grown than Ragy and gram is not extensively cultivated. If the ryot is to pay when he is in pocket the best instalments for the assessment on dry lands will be;

	September	October	February	
Annas.	7	7	2	16

4. Irrigated lands produce little excepting rice as their main crop; a small amount of indigo is raised and some pesalu (green gram) and there are a few sugar cane gardens. The rice crop is reaped in December and fit for market in January. The best instalments for the assessment on wet lands appear to me to be;

December	January	February	
4	8	4	16 Annas

In

In December most ryots receive advances from those to whom they sell their produce, in January they obtain the greater part of their income and in February the returns of the later sales are received.

5. To fix any other times for payment than those at which the ryot receives the value of his produce increases his tendency to keep a running account with the grain dealer and diminishes the security for the revenue of the year and I find both my huzoor and sub division Sheristadars averse to the continuance of the practice of collecting assessment on wet and dry lands in the same instalments on these grounds.

6. The Kistbandi I recommend it would cause the revenue to be collected in the following proportions;

	September	October	December	January	February
	Rs	Rs	Rs	Rs	Rs
Dry.	25377	25377	"	"	7251
Wet.	"	"	32434	64868	32434

Total Rs 187741.

The collections would then be spread over five months.

I have the honor to be
Sir
Your most obedt. Servant

Acting Collector

J.F.W.P.

1875
Department
From No 15629.
The Collector
Vizagapatam
To The Secretary
to the Board of Revenue
Madras
4
Rev 445/75 2656
Dated 30 July 1875
Recd 7 Aug
No 1357
OS
Reporting the peri-
od when the Kistbun-
di of the District [illegible]
the Collector
GO 4 August/75 No 1040
P [illegible]
April 1876