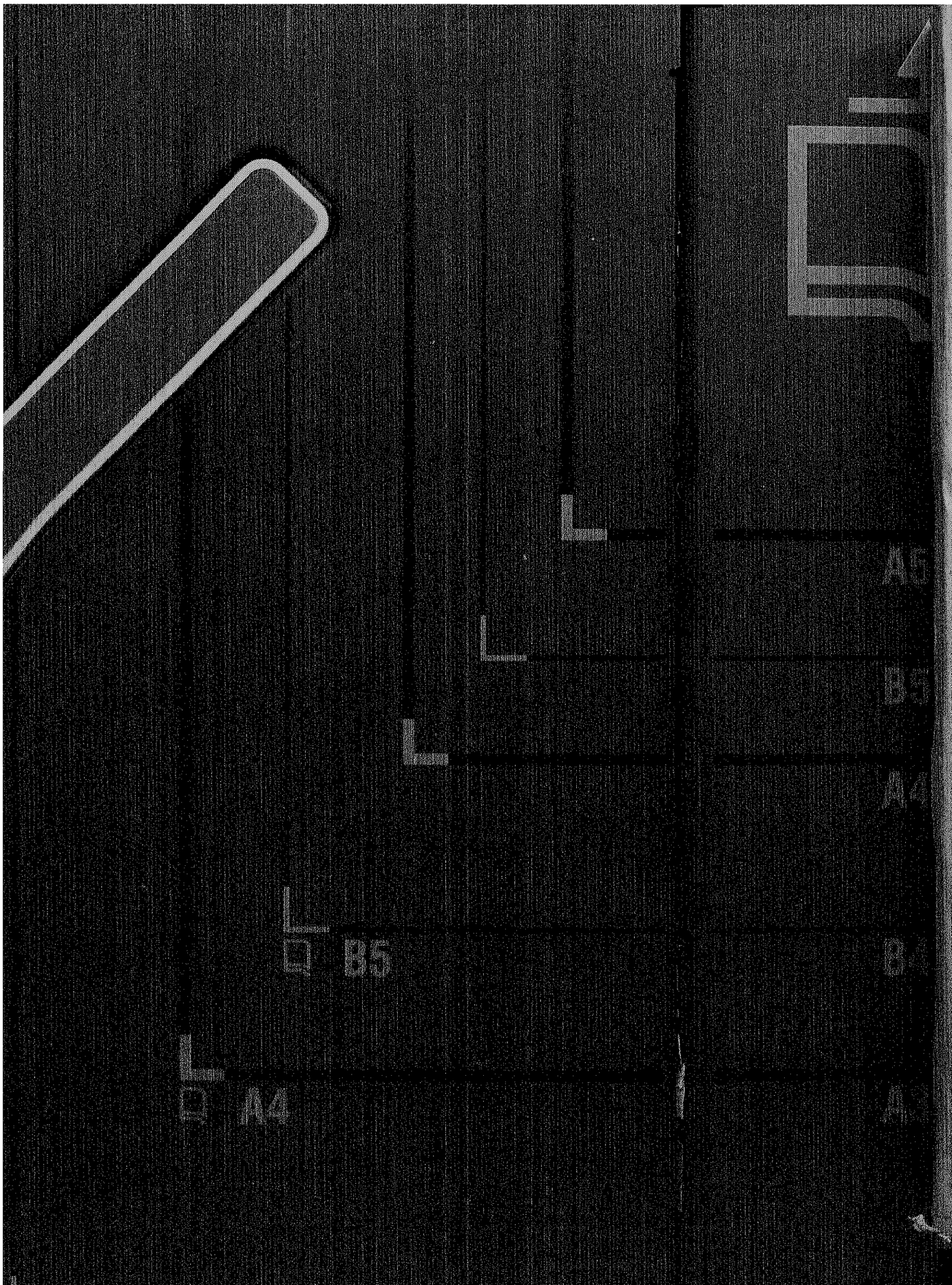

AG
B5
A4
B5
A4

C

No. 131. REVENUE DEPARTMENT.

Extract from the Minutes of Consultation under date the 15th January 1858.

Read the following Extract from the Proceedings of the Board of Revenue.

Reporting upon the plan of operations proposed by the Director of Revenue Settlement and the Superintendent of Survey. } Rec'd enter 19th November 1857, No. 4044.

PARA. 1. In their Proceedings recorded above, the Board of Revenue reply to the call made in Extract Minutes Consultation 11th September 1857, No. 931, para. 4, and submit letters from the Director of Revenue Settlement expressing his views on the course which should be followed by the Survey and Settlement Departments. The Board's opinion on the Survey operations are found in paras. 1-34 of their Proceedings, and in paras. 57-63 they treat of the assessment, classification of soils, &c., while the concluding sections of the paper contain general observations on the control to be exercised over Mr. Newill's operations, the proposed Rent Commission, &c.

Board, paras. 3-4.

2. The plan of operations proposed by Captain Priestley, the Board state, to be the same, as regards detail, as that under which he has already conducted his preliminary survey in South Arcot and Trichinopoly, but in future the Grand Trigonometrical survey stations will be first ascertained, if possible, and used as a foundation for the revenue survey, by being taken as a commencement of the main circuits which will take in about 150 square miles. The Board, in para. 6, quote from a Report on the survey operations in Kyatsaling, in which the Grand Trigonometrical survey has not extended, in which it is stated that masonry pillars were erected in convenient situations with a view to future connection with the Trigonometrical triangulation, and they imply that, should the Grand Trigonometrical survey stations in this Presidency be not in existence, or not ascertainable without very great delay, a similar procedure might be adopted, rather than that the survey should be delayed until the stations be fixed, as Captain Priestley proposes by an officer deputed for the purpose by the Surveyor General of India. This is perhaps reversing the proper order of things, and might lead to embarrassment, if, when the revenue survey shall have been completed, the general triangulation should not be found to agree with it. The Government however believe that, if differences found, it will not affect the villages, and still less the fields, and could be felt only in marking large divisions of the country. The Government therefore concur with the Board in thinking that, however important the Grand Trigonometrical survey may be as a help, it would be undesirable to stay proceedings until the stations of that survey can be ascertained, and they see from the expedient which has been resorted to in Mymensing. At the same time, they fully agree with the Board that the duty of finding these stations, should they be unascertainable, cannot be trusted to a mere surveyor, and they will at once apply to the Government of India to depute an officer for this special purpose. Some remarks opposite to the question of a Revenue survey being followed, instead of preceded, by the triangulation, are made at page 508 of the second edition of Smyth and Thuillier's Manual.

3. The Governor in Council must observe that the Board have not correctly quoted the Government order of 14th August 1857, No. 315, when they say that the Government "apprehend no difficulty in discovering the stations." If the Board will refer to the order in question, they will find that the Government, in using the expression referred to, quoted the sentiments of Major Thuillier as expressed in para. 21 of his letter to the Government of India No. 13 of 6th May 1857, but advanced no opinion of their own on the subject.

4. In para. 7, the Board notice that pending the completion of the traverse of the large, or main circuits, the assessment will be at a stand still. Some delay may it is true take place, but there is already work in hand for the assessment party in South Arcot, during the prosecution of which the survey establishment will commence in Rajahmundry, and will probably have time to get well in advance. It may further be observed that, if the circuits of 150 miles are found to be so large as to cause delay in completing the traverse incommensurate with the advantages secured by a large circuit in a survey point of view, they may be reduced to the extent of from 50 to 100 miles, as prescribed for the area of main circuits in Captain Thuillier's Manual.*

* *Page* 210.

5. In paras. 9 and 10, the Board detail the process to be followed on the main circuits being completed; and they offer some valuable suggestions as to the form, &c., of the Survey re-

12. In para. 26, the Board remark that Captain Priestley dwells upon the subject of "what is to be considered a field," as being still undecided. The question is one of considerable difficulty. The Board of Revenue are of opinion that the matter can be satisfactorily settled by the Director of Settlement and the Superintendent of Survey on the spot, as questions may arise, but they suggest that, where the old Fymaish fields can be discovered, they should be adhered to; but where this is impracticable, that every field that is specified in the Ryot's Puttah should be separately mapped.

13. With reference to survey fields, considered in a purely sur-
Board, para. 27. vey point of view, the Government are of opinion that, if the great expense did not render such an undertaking impracticable, every field should be measured, but as that cannot be done, it only remains to consider where the survey shall stop. This is a point which the Government gather from the Board's Proceedings that they have not yet definitively decided upon, and they appear to be desirous of waiting until the Superintendent of Settlement shall have been able to submit his views, based on actual experience. The Government are willing to leave the matter in the Board's hands at present, and will look forward with interest to the receipt of information which may enable them to pass their final orders, when the means of arriving at a right conclusion are laid before them by the Board.

14. The procedure detailed in para. 28 is in accordance with the Bengal practice; but it must be left to experience to show whether the Curnums are capable of making the Tiakbust map. If they are unable, the duty will of course be executed by the demarcation Establishment.

15. In para. 29, the only passage calling for a remark from Government is the suggestion of Captain Priestley that the boundaries of each field be pegged out before the village is reported ready for the Surveyor. If it be proposed that the entire boundary of fields shall be marked by pegs, the plan seems to the Government to be impracticable. The demarcation party will not always be just ahead of the survey, and if it passes it some months, it will be almost hopeless to expect that all the pegs round all the fields should remain untouched. The boundaries of Nunjah fields are generally easily discernible, those of Poonjah fields, even when not marked by hedges as in Coimbatore and Salem, are generally rectangular; and in such cases it would be sufficient to mark the angles of the fields, but the question, although important to the convenience and rapid progress of the surveyor, is perhaps one that may be best left to arrangement when it practically arises, and on which the orders of Government cannot be satisfactorily given. It will not be too much to expect of the village officers that they shall keep the circuit boundary marks, and those of the principal divisions of their villages, intact; their personal responsibility should be strictly enforced, and if this be done in a few cases, the Government are convinced that the impediments to progress on this score will almost entirely cease.

16. In paras. 30 and 31 of their Proceedings, the Board discuss the question of who is to bear the expense of boundary marks. They remark that Act XX. of 1855 compels the ryots to mark the boundaries of cultivated fields, and leaves the expense of demarcating the limits of waste lands to the Government. But the theodolite pillars, they go on to say, will require a considerable outlay; and they propose that the introduction of the new assessment shall be deferred for a year to meet these and other charges. Mr. Newill proposes that the expense of the boundary marks shall be recovered from the ryots in the villages where the survey causes a reduction in the beriz, by setting off the expense against the first year's reduction, and where no diminution of the present beriz takes place on the introduction of the survey assessment, that the recovery should be enforced under the Act. The Government consider that the Board's recommendation is practical, and meets all the difficulties of the case, and they request that it may be carried out; boundary marks, once erected, will be made over to the charge of the village officers, and the expense of repairing any damage they may thenceforth receive, will be met under the provision of the Act.

17. The Board remark in para. 31 that there is no doubt that the beriz of every District will, under the new assessment, be reduced. The Government must observe that the whole plan of the survey has certainly not been advocated and undertaken on such an expectation as this. It is true that the rate of assessment on a given area of land will probably not be so high after the survey as it is now, but when the unequal bearing of the existing assessment, the great extent of unauthorized alienations, the defective measurement of the old Fymaish, and the conse-

inconsistency in the Court's despatch on this subject. In one place it is stated (p. 19) that the mode of apportioning the assessment to the net produce was followed in the North Western Provinces; but subsequently (p. 20) the Honorable Court say that "an attempt has been "made to estimate the net produce in the revised settlement of the North Western Pro- "vinces," and the Honorable Court admit that the principle would, if practicable, be unquestionably attainable, and that determining assessment is a question of discretion and not of mathematical calculation. The Board have already recorded their views on the latter points, in paras. 7 and 8 of their proceedings to Government of 15th July 1857, and Mr. Newill's remarks, they now remark, seem to be in accordance with their own. The Government concur with the Board that, to ascertain the net produce of each field, is impossible, and the fact is readily admitted by the Honorable Court. The Government do not therefore wish that the Director of Revenue should consider himself hampered by the necessity of endeavouring to ascertain what may be the net produce of the land.

25. The Governor in Council is of opinion, with the Board, that
Board, para. 42. the value of the straw should be included in the assessment on which the assessment of the land is calculated.

26. In paragraph 43, the Board again refer to the question of a consolidated cess which has been already discussed, and as regards their remarks on the proposal to charge for water according to the cost of its supply, the Government would refer them to the Extract from the Minutes of Consultation dated the 22d of July 1857, in paragraph 47 of which it was said that the cost "at which water is supplied is not the sole point to be considered in fixing the charge upon the "land, but neither on the other hand is the greater or less value of the water to each individual "ryot to be taken into account; on the conversion of dry land into wet by the use of water "supplied from a Government work, an extra charge will be made, and what that charge shall "be, must be determined on a combined consideration of the cost of supply to Government, "and the general increased value given to the land by its conversion from dry to wet, by its "safety from inundation, the freedom of its acc[illegible], and the difference of cost of cultivation "by the substitution of water for land carriage." Independently, although the increase of "value is certainly but ill represented at [illegible] an acre for a single crop, if Government "are satisfied that such an extra assessment will fulfil all the conditions required to be pro- "vided for, will leave the ryot a [illegible] on his agricultural stock and labour, and will, "at the same time, enable the Government to derive from the province such a contribution towards "the general expenses of the St[illegible] as its [illegible] and its [illegible] means of irrigation and com- "munication, shew that it can well afford."

27. The Board in para. 44 proceed to [illegible] Newill's opinion that a consolidated assessment is best for irrigated land where there is a reasonable certainty of two crops being raised every year. They agree with him that [illegible] that to determine what lands come under the category of double crop is the duty of the assessment officer, who will thus have to pay attention to those cases in which the soil is more valuable than the first, as well as to those in which it is less valuable, and [illegible] as what rate water shall be charged when used for a second crop on land [illegible] single crop. The Government observe that it matters little which crop of the [illegible] valuable, the fact remains that one is more valuable than the other, requires [illegible] water, and occupies the land for a longer time; the crop that consumes the [illegible] latter is the more valuable, and is assessed at full, and the other at half [illegible] This [illegible] which crop comes first and which follows. In Tanjore the [illegible] is also valuable; in Rajahmundry the first, and the full rate will of course be charged [illegible]. As to a consolidated tax, the ryots are believed to be generally opposed to it, and the Government are not of opinion that a large amount of revenue should be sacrificed to its introduction. The Government are of opinion that no ryot would agree to pay a consolidated cess unless his land was so good, and his supply of water so constant, as to render his raising two crops every year a matter of absolute certainty, and as in this case any detailed examination by the village officers to ascertain whether a second crop were raised or not would be needless, it seems quite unnecessary to sacrifice any part of the revenue with the view of freeing the ryot from an inconvenience he would never be subjected to. But supposing that the proper arrangements were made, and that three ryots which second crop was certain had agreed to a consolidated assessment, it would still be necessary that the lands of those who had not agreed to it should be examined, and the Government are not of opinion that the exemption of a small proportion of the village lands from a process to which all the rest must still be liable, is worth purchasing at a heavy sacrifice of revenue.

28. The observations in paras. 45 and 46 call for no remark from Government. In para. 47 the Board express an opinion that the fees of those village servants whose services are useful to the ryots alone, as barbers, potmakers, &c., should not be taken into account in forming the assessment, and that those officials who are in fact servants of Government, should be paid by a per centage on the village collections. The Government concur with these recommendations; and are fully alive to the policy of substituting ready money allowances for the present landed emolument of the village servants and desire to see the change eventually introduced. In some districts, as in South Arcot, the heads of villages are already remunerated according to the system advocated by the Board. The question however has no direct bearing on the assessment. The fields composing all village officers' enams should be classified and assessed, in order to facilitate their being brought under the head of Government lands when the new system of ready money payments is introduced.

29. The road fund should be a distinct cess; it will be levied as
Board, para. 48. proposed for North Arcot by Mr. Bourdillon, in the shape of an additional cess of 2 per cent. on each ryot's puttah.

30. In the two subsequent paragraphs the Board review Mr. Newill's
Board, para. 49. opinions as to the classification of the soil. The Director of Revenue Settlement requests instructions on the subject of the assessment of gar-
Para. 40. den lands, which, though, in their natural and original state only on a par with ordinary poonjah, have by high farming, become so valuable, that their owners are enabled to pay a very high assessment on them. Mr. Newill thinks that, if in accordance with the principles which have been previously laid down, of not taxing improvements arising from the ryots own capital, these valuable lands be only classed as ordinary poonjah, a great falling off of revenue will be the consequence. The Board observe that, "all land should be assessed with reference to its productive capabilities under ordinary tillage, and not with "reference to its present state where it has been improved by expenditure of capital. This is "the correct view to act upon as far as its circumstances admit, and it is not inconsistent with "the proposition that Government should revise the whole assessment 50 years hence, and even "increase it where land has been permanently improved since the last assessment was made."

31. This does not appear to be so consistent as the Board would assume, if it will be fair and right to increase the assessment fifty years hence on such lands as have been permanently improved, it is not clear why it should be deemed incorrect to pursue the same system now. In para. 10 of the Extract Minutes Constitution of the 23rd of April 1855, No. 460, in review of the Board's Proceedings on the proposed reductions in North Arcot, it was said that a rate higher than the highest ordinary Poonjah rate might well be assessed on the garden lands of that District, and this has been practically carried out, the first class of ordinary poonjah land pays 4 Rupees a cowney, while the best garden land, although classed as poonjah, is assessed at 6 Rupees, or 50 per cent. higher. Garden land should certainly be classed as Poonjah, but the Government are not of opinion that, the ordinary poonjah rates having been fixed, all garden assessments should be reduced to even the highest of those rates. Garden land should be treated on its merits, the productive power of its soil, *independent of irrigation from wells*, should be ascertained, and it should be assessed accordingly, in this view it will probably itself form the highest poonjah rate of each village, and the best ordinary poonjah will form the second rate.

Board, para. 51. 32. The proposal that all wells should be considered as part and parcel of the land in which they are situated, unless it be proved that they were sunk at the Government expense, is approved.

33. In para. 52, the Board review Mr. Newill's plan of initiatory operations which refer entirely to the mode of classification.

Board, paras. 52, 59. 34. With reference to the percentage of the gross produce to
Mr. Newill, paras. 42, 56. be fixed as the Government demand, there seems to be some confu-
* *Para.* 19. sion. In the Extract Minutes of Consultation of 14th August 1855,*

30 per cent. was fixed upon as the maximum of the Government demand for the ordinary expences of the State, extra cesses for roads, education, &c., being further chargeable to the ryot, and it was thought that the average share would be about 25 per cent. The Board apparently speaks of 25 per cent. for the unirrigated and 30 for the irrigated land. The Board will be good enough to point this out to Mr. Newill, and to request him to regulate his proceedings according to the order of Government quoted above. Adverting to the proposal to regulate the proportional additions to be made to the normal assessment of the fields on account of increasing distance of the place of production from the village site, according to a given scale of distances, the Government think first, that it will be better to lay down no such precise or formal rules; it will be more advisable to leave this to the assessing officer's discretion, the reasons for making such additions as those under notice being always recorded; and secondly, it appears to Government that it is not always proximity to the village site that will render lands more valuable. A road or canal may run through the lands of a village lying furthest from the village site, and such lands will thus very likely be practically nearer the place of the destination of their produce and be capable of being more economically manured, than those situated immediately adjacent to the habitations of their owners.

35. In para. 54, the Board shew that the results of the system they have proposed will be, according to Mr. Newill, eleven money rates for unirrigated, and ten for irrigated land, ranging from Rupees 10 to Rupees 2 per acre, they however (para. 60) anticipate many more, at any rate for wet land.

36. The scheme sketched out by Mr. Newill for the Board's approval, and the Government concur generally with them, in case of two points exception has been taken above. The distinctions which the Board propose to make with reference to forming a separate scale for the villages, and for the whole district, are also approved, as also the suggestions in the latter part of the paragraph referred to in paras. 61 and 62.

Para. 56.

Para. 57.

37. With reference however to the [illegible] the commutation rate, Government will await a clear statement of the [illegible] of Settlement and Board of Revenue.

38. On the question of the asset [illegible] must have only further to remark that it should be distinctly decided that it [illegible] for fifty years, if then deemed expedient.

39. The Government fully agree [illegible] sentiments of Captain Wingate, quoted by the Board, para. 64, [illegible] with their own, as to the necessity of confining [illegible] given to the heads of a Department like that [illegible] organization under Mr. Newill, to general rules as to "details" of execution. The Board will find that the [illegible] is perfectly in accordance with their present recommendations.

Board, para. 64.

40. The Government approve [illegible] para. 55 of the Board's proceedings that Mr. Newill be called upon [illegible] so could undertake the Enam investigation, if assisted by a proper [illegible] and what Establishment he will require. But no final orders can be passed [illegible] the receipt of reply of the Honorable Court of Directors sanctioning the [illegible] proposed to issue for this purpose. It is certain that, without the [illegible] only could be made. The Government hardly anticipate however that [illegible] additional duties of so [illegible] to his own proper labor, as [illegible] of the Enam Commissioner.

41. Para. 66 contains a few [illegible] personal, with [illegible] instead of transmitting business in the Department from Government; the proposal that the Director of [illegible] shall be required to submit a Report of his operations every [illegible] months to the Board, without being dependent on them for constant instruction and guidance, is approved.

Para. 67.

(A true Extract.)

(signed) H. FORBES,
Acting Secretary to Government.

Signed for the Treasury

& Read Letter from the Comptr of Exports

dated 5th November 1827 proposing to the Board the Salary of the Chief Accountant of the Office be increased in consideration of services

& time of service

(Mess Smith Hall

1 The 1st, 2nd, 4th and 5th of the orders

commencing with & to the Treasury

the Establishments required the 3rd and 6th

to the Collectors and the Establishments

Required

2 The Commissioners of Customs & Excise

Consolidation order dated 11th September 1827

Page 21 Art 122 for fixing & allowing the Salaries

& Expenses & Clerks of Collectors & Comptrollers of Customs, & Collectors & Comptrollers of Excise, & Surveyors of Taxes, & Supervisors of Excise, & General Surveyors of Taxes, & Clerks attached and employed under them

3 & 4 Regarded the Salaries &c

Allowances & Emoluments to be paid to Officers of Customs & Excise by Collectors

Preceding 2d the Board are required to direct

the Heads of Offices to transmit to the Board

(1)

Heads of Establishments & Lists of Officers

employed according to the Regulations of 1st

February 1827 & submitted to the Board by the

Collectors & Comptrollers of Customs & Excise

2d February 1827 & dated & signed & to the Heads

& Proceedings of Salary &c recommended to be

granted in the same Acts

4 The first object to be attended to

would be to ascertain from the Heads of the

Great Departments thereof, and the Heads

of Offices, how far it may be thought desirable

to deal the Salaries & Allowances &

make them proceeded on a general rule

for the whole & determine which, by taking

out of them one or other of the

Heads Classes, and comparing the Duties &

Salaries of them, other might recommend

Gradual reductions of the Salaries

Fees & Perquisites with a view to their

Abolition & the Salaries Consolidated into

Fixed Salaries, and to ascertain what

Expense would be Pensions & Allowances

& Expenses would be on each Principle

&c

(11)

* Item 22 March 1837 June 6.

repeat another block, and proceed in
exactly the same manner as before, until
for Engineering work Longitudinal sections shall
will require to be on the same scale as
plan Sections.

17. The plan and Longitudinal Sections shall
[illegible] on such scale as Shall be fixed
by Contract or from time to time Shall be
directed by the Engineer, but the Scale of
the Sections either for the whole or
any part of the Line shall not be less
than (Seven) inches to the mile, and
necessary for the purpose of clearly showing
the Gradients, Curves, and Tunnels, and
generally of such other matters as may be
required by the Engineer.

18. The Plans and Sections shall
distinctly & Copiously set down the Levels
Figures and Lines, and Names of Owners
and Occupiers on and of the Lands
through which the Line shall pass, and
the Lengths and Inclinations of the Gradients
and Curves, and the Radius of the Curves,
and shall describe the Nature of the Soil
through which the Line shall pass, and
such Particulars as may be required
by the Engineer, and shall [illegible]

* Copy Sections
dated 6th Sept
1837 June 25.

(Fig 51.)

38.

16th Sept (Returned 10-2-68)

37

Act Engl

No 249

Extract from the Minutes of Connecticut

Senate dated the 10th January 1859

Read the petitions

Extract from the Rep: of

the Board of Commissioners

Extract from the Rep: of the Board of Revenue

relative to the appointment of Special Agents

Commissioners under the Act of September

1857 Chap 32, Session 4, and

Submitted letters from the

Director of Revenue

Settlements, Comptrollers

Returns and

Correspondence

for Complaint of Cr
by any Officer deputed
for the purpose by the
Governor General of
Bengal, Fort William
to any Ship or Vessel
in the Service of the
Honble the United
Company of Merchants
of England trading to
the East Indies, and
which shall be found
to be navigated contrary
to the true intent and
meaning of the said
Act, or any of the Provisions
or Regulations therein
contained, or any
Rules, Orders or
Directions which shall
be made in pursuance
thereof, by the Master
or Commander of such
Ship or Vessel, or by
any other Person or
Persons on board the
same, or belonging
thereto, it shall and
may be lawful for
the said Governor
General, and he is
hereby required
to cause such Ship
or Vessel to be
detained, and to
prevent her proceeding
on her Voyage,
until the Court
of Directors of the
said United Company
shall have given
Orders for the
disposal of such
Ship or Vessel,
and the Cargo
on board the same,
and for the Punishment
of the Offenders,
and until such
Orders shall be
received, the said
Governor General
is hereby required
to take Charge
of such Ship or
Vessel, and the
Cargo on board
the same, and
to keep the same
in safe Custody,
and to cause
the Offenders
to be sent to
England in the
first Ship or
Vessel proceeding
thither, unless
the said Governor
General shall
think proper
to suspend
the Execution
of such Orders
for the Space
of Six Months
from the Time
of receiving the
same, in which
Case he is hereby
required to
transmit to
England by the
first Ship or
Vessel proceeding
thither, a full
and particular
Account of
the Circumstances
of the Case,
and of the
Reasons for
suspending the
Execution of
such Orders,
and to wait
the Arrival
of the next
Ships from
England, and
to act according
to the Orders
which he shall
receive by the
same, and
the said Governor
General is
hereby required
to cause the
Offenders to
be sent to
England in the
first Ship or
Vessel proceeding
thither, unless
the said Governor
General shall
think proper
to suspend
the Execution
of such Orders
for the Space
of Six Months
from the Time
of receiving the
same, in which
Case he is hereby
required to
transmit to
England by the
first Ship or
Vessel proceeding
thither, a full
and particular
Account of
the Circumstances
of the Case,
and of the
Reasons for
suspending the
Execution of
such Orders,
and to wait
the Arrival
of the next
Ships from
England, and
to act according
to the Orders
which he shall
receive by the
same, and

Page 248.

perfection in these
two respects, unless
all mere embellish-
ments should be
omitted. The materials
used should be of
the best and most
durable description.

7. With reference
to the inspection which
the Local Magistrate should
be bound of the
Government direct
that in all Villages
within three Coss
Cutcherry, a memorandum
of Repairs of the Village
Mosque may be sent
off, with the Village
Lumbardar's signature
generally required.

Circular

Survey Records.

of such a size as will admit of the members of the smallest sized being freely and clearly written with- in the boundary, and that Government think fit, upon the whole, to locate to each Village, or Village Station such number of Companies as they shall judge necessary for the Service of the Village, or Station, and the Officers to be appointed to each Company, in such manner as they shall think proper, uniformity of practice in this respect being desirable.

Sir

the Government were of opinion that, if the great expenses did not render such an undertaking impracticable, every field should be measured, but as that cannot be done, & only required to compute what the Crown may fairly expect from the Proprietors, they have not yet determined upon any thing, but as soon as the Survey shall be finished, & the Proprietors appear to be desirous of entering into such Agreement

Edward Burgh

The demarcation Establishment.

15. In June 29 thereby giving Judge calling for a Remark from Capt in the suggestion of Capt Jacom Priestley that the boundaries of each field be flagged out before the Village is reported on by the Surveyor. It is conceived that by this means Judge of fields & will be marked by Sept, the Time seems to the Government to be unfavourable.

The demarcation may by no Means not also always be fixed at the end of the Survey, and if it proceeds at same months, it will be almost useless to expect that all the Fields should not remain untouched. The boundaries of Jungle fields are generally easily discernible, there

confirmed except if there is clear error
few cases, the Govt are convinced
that the inspectorate to progress as
that exists will adequately cover
18th Sub paras 30 and 31 of the
Proceedings the Board discuss the
question of who is to bear the ex-
pense of removing murder. They
agreed that Art 33 of BSS Complaints
the Rgt is to meet the boundaries
of cultivated fields and bear the
expense of demarcating the limits
of waste lands to the Government.
Both the Heads to Pillars they
agreed to say, with Regard to
Encroachments on Roads and they
propose that the introduction of
the new Legislation should be depri-
ved for as year to meet these and
other Charges. It was decided pro-
posed that the expenses of the
boundary

for want of proper evidence of
the Act.

If the Board remain
in force it shall then be lawful
that the Duty of every district
will [illegible] under the new Appointment
be reduced. The Government
must observe that the whole
plan of the survey has certainly
not been settled, nor is it to be
settled, until the Boundaries
of the Districts shall be
determined. The objections which
attend the establishment of the old Districts
and the Consequent Loss of
Profit to each Surveyor
Should remain

to throw obstacles in the way of
the other.

19. The last point noticed
under the head of Survey (except
the lithographic establishment
the estimates for which have not
yet been matured) is the necessity
of allowing Captain Priestley
to obtain whatever instruments
he may require in addition to
those already indented for either
in India or England, and to
charge the cost of the same in
a contingent Bill, special sanc-
tion being required for the purchase
of any instrument costing above
300 Rupees. The Government ap-
prove of this suggestion.

20 The Board next proceed
to consider the question of
Assessment. They commence by

remarking

Para 56

(57)

remarking that Mr. Nevill's
letter dated 28th October does not
exactly propose a plan of opera-
tion as required by Govt. Letter
11th September 1857 No. 921, but
that it is almost impossible to
do more than generally [illegible]
to the acquisition of some [illegible]
by experience in the field. The
first point touched upon by
Mr. Nevill is the opinion of
Government that land should
be classed in kind of grain ac-
cording to its productive power.
He shows that there are great
practical difficulties in classifying
unirrigated land in terms of
grain, owing to there seldom
being any one grain which
can be called staple in any one
district. The application too of

grain

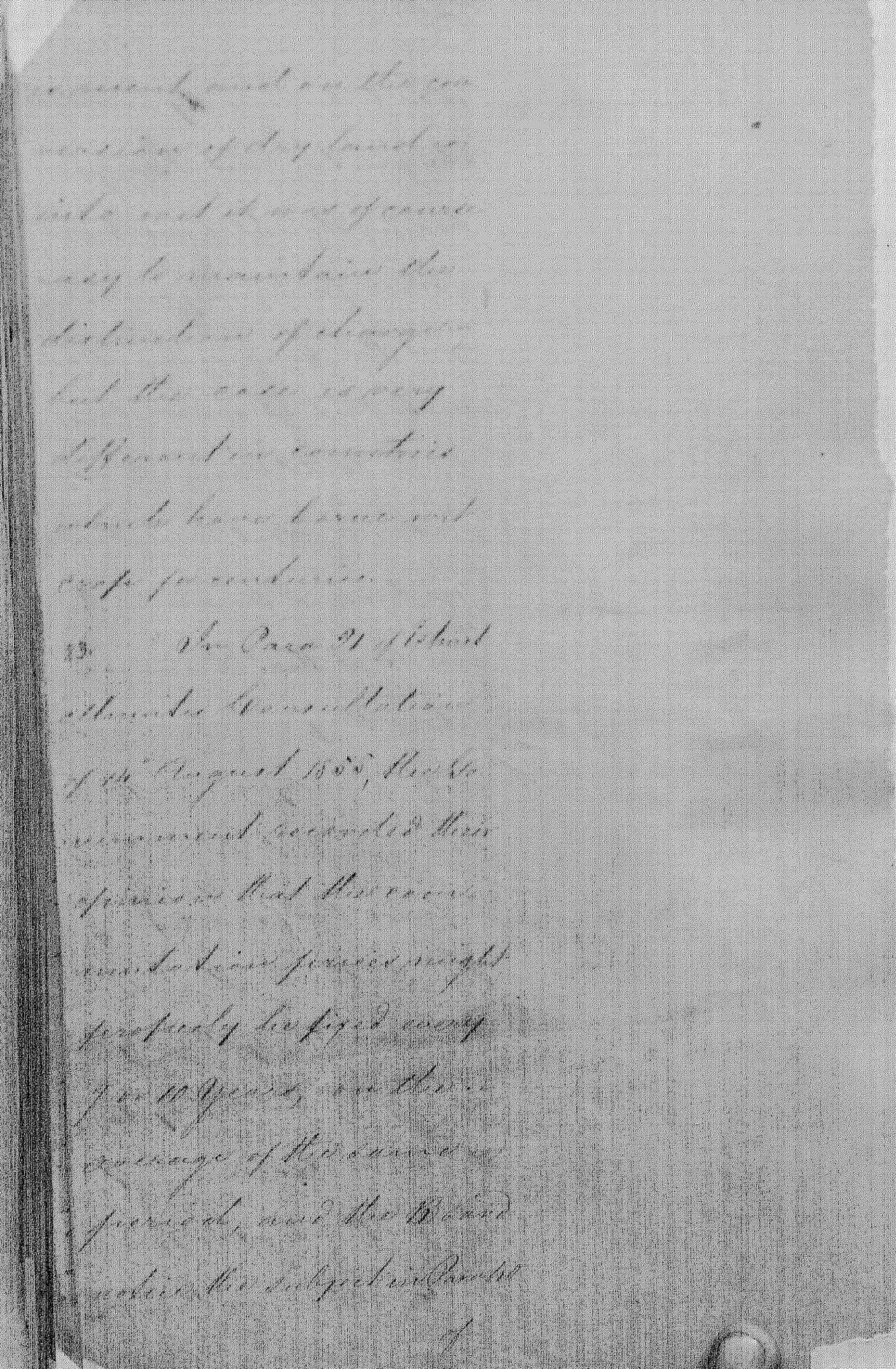
14th August 1855
Page 145

though every effort be made to determine by direct process a grain assessment for each field, the conclusion arrived at will result in reality from necessarily following the inverse process of first fixing a money value, and then converting it into grain". Mr Nevill seems to have overlooked the fact, that although when once a classification has been made, and money rates have been fixed for each class of land, the money assessment may be determined by placing the land in any particular class, still the original apportionment of money rates to each class can have been made only by first ascertaining the land's productive power. The land does not produce money but grain, and a money as-

assessment

assessment can originally be fixed by no other means than by ascertaining for how much money the grain produced on the land will sell. So far therefore from admitting Mr Nevill's view, that a grain assessment can be fixed only by the inverse process of first determining the money assessment, and then converting it into grain, the Government are of opinion that to ascertain the grain produce of land is an absolutely necessary preliminary to the determination of the money assessment. As therefore the first step in the process by which the productive value of land is arrived at is to estimate the quantity of some description of agricultural produce that it will yield, there can be no

difficulty



Second Part. N.2.

(163)

of the said Hundreds
of Penance as aforesaid
to provide and keep down on
the subject of the aforesaid
ground of Garden Ground
through
which or over which and
and ongoing to the Lay
or after the ordinary
Course of Law by Right
Jointing, because upon
which, that their owners
were bound to pay a very
high rate for same, and
then, the said Hundred
Head, if no recreations
with the Penance before
have been personally laid
down as aforesaid
with the Penance before
Upon the Eyot aforesaid

Confirmed

