

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1164

DATED 21st March 97

[Despatch Abstract.]

According to the Proceedings of the Board of Revenue reporting that the village & taluk accounts introduced in 1887 have worked satisfactorily, that the further revision of the accounts is now engaging the Board's attention and that definite proposals will be submitted to Govt. if any modifications are found necessary.

BACK PAPERS.

No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1899) Department.

CURRENT No. 1318

Read also B. P. No 6298 18 Feb'y 99
(C. No 1319 1899)

Order No. 101164 2/21/99

Received

11/11/99

10/14/99

From

The Board of Revenue, Land
Revenue, P. & S. D.

No. 628 P. S. D.

Dated 18th February 1899.

Received } 12
Registered }

Enclosures —

Spare copies —

18/2/99

The Board of Revenue (L.R.) Des. 23-2-99.

SUBJECT.

Information given by the Village
and Taluk Manuals introduced in 1887
have worked so satisfactorily, that the
further revision of the accounts is
now engaging the Board's attention
and that definite proposals will be
submitted to Government if any mod-
ifications are found necessary.

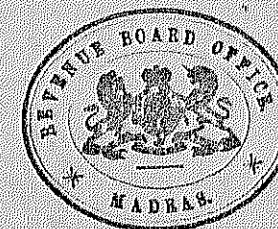
BACK PAPERS.

G.O.	No.	Department.	Date.
<i>Genl Recd for 7.24.2.99.</i>			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000
17-1-99.



Proceedings of the Board of Revenue

(Land Revenue).

Full Board.

No. 628 Misc., Dated 18th February 1899

Read again Board's Proceedings No. 289 (Settlements) dated 17th August 1887, issuing instructions regarding the revised Village Manual; and Collectors' replies to para 28 thereof.

Read again Board's Proceedings No. 413 Press, (Land Revenue) dated 10th November 1896, forwarding with remarks to the Collectors of all districts except Madras, for early report, letters from the Deputy Director of Land Records and Agriculture submitting proposals for the revision of the Village cash accounts.

Read also Collectors' replies thereto.

Resolution

With reference to Government Order No. 817 Revenue, dated 24th June 1886 calling for a report as to the suitability of the Village and Taluk Manuals drawn up by the committee appointed in Government Order No. 1288 Rev., dated 21st November 1884, the Board submits that it has consulted all Collectors on the subject and that there is a general consensus of opinion to the effect that the revised manuals have worked satisfactorily. They are pronounced to be a decided improvement upon the accounts previously in use and to be generally suitable for the purpose intended though requiring modification and improvement in details. Numerous suggestions regarding their amendment in regard to minor points have from time to time been submitted to the Board; in regard to many, the orders of Government have already been passed, while others are

still under consideration. As might have been expected, much difficulty was at first experienced in introducing the manuals owing to the defective intelligence and ~~the~~ education of the village and taluk officials upon whom this trying task devolved, but in the course of time -- the various accounts have become clearly understood and they may now be said to work smoothly.

2. In order that Government may understand the delay which has taken place in the submission of this report it is necessary briefly to recapitulate the action taken with reference to the order under reply. The manuals were introduced with effect from Fasli 1297 and Collectors were requested to watch their working and report at the end of three years. Considerable delay occurred in the submission of these reports from most districts and in February 1892 such replies as had then been received were transferred to Mr. Wynch, the first Deputy Director of Land Records for scrutiny and report. He collated and abstracted the various suggestions for improvement made by Collectors in their reports, and, after personal examination of the working of the existing forms in those taluks which he inspected during his tour, recorded notes and opinions on the proposed alterations. The papers then passed to his successor, Mr. Cobb, who held the office of Deputy Director only for a few months, that appointment being merged in December 1894 in the Deputy Directorship of Agriculture. These facts were brought to the notice of Government in Board's Proceedings No. 1215 Land Revenue, dated 9th March 1895 and the Board recommended that an officer of ^{the} standing of an Ag. Head Assistant Collector should be deputed to complete

the revision of the manuals with the assistance of the establishment of the Deputy Director. The Government, however, decided that this work properly devolved on Mr. Benson, the Deputy Director of Land Records and Agriculture and he was accordingly required to take it in hand (Board's Proceedings No. 2357, Settlement, dated 7th May 1895).

Mr. Benson immediately proposed the appointment of an officer of the rank of Tahsildar for the purpose of rendering his assistance in the matter, but this proposal was disallowed, and Mr. Benson was at the same

time informed that he was at liberty to tour from one district to another in the order

to confer with District Officers on the subject and that he might submit his proposals for the revision of accounts in sections. Towards the close of the same year Mr. Benson visited the Bombay Presidency with the sanction of Government in order to make him-

self better qualified for the task by a careful study of the working of the village accounts in that Presidency. Since then he has from time to time submitted proposals for the revision of the several village accounts and his various proposals have been referred to Collec-

S.P. No. 353 Settlement, dated 4.11.95. W. & L. Rev. No. 78, Settlement dated 27.4.96. W. & L. Rev. No. 413 Settlement dated 10.11.96. W. & L. Rev. No. 19, while the remaining proposals are now pending in the Settlement and Land Revenue Departments as shown below:-

By the Settlement Dept. By the Land Revenue Dept. By the Land Rev. and Settlement Departments.

Permanent Registers Revised accounts Nos. 8, 12 and 18.

A, B & C and revised accounts Nos. 1-7 and 15-17. Nos. 9, 10, 11, 13 & 14

3. On scrutinizing those portions of Collectors' replies to the references last mentioned which deal with the revision of the village cash accounts, the Board found that the revised forms proposed by Mr. Benson were so dependent upon the other village registers ordinarily dealt with in the Settlement Department and that it was quite impossible to pass separate orders upon this branch of the subject. It does however that there was no reason why the original call made by Government in 1886 should not at once be answered; hence the present report. The question of the further revision of the accounts is now engaging the Board's attention and definite proposals will be submitted to Government in due course, should the Board consider that any further modification of the manuals is called for.

/True Extract/

Lancel Mochison
Ag. Secretary

To the Secretary to Government, Rev. Dept. the Secretary to Government, Rev. Dept. Copy to the Settlement Department with the file of Collectors' replies to B.P. No. 289 Settlement, dated 17.8.1887. Copy to the Secretary to Government, Revenue Department.

Code
Class.

INDIAN  TELEGRAPHS. Monthly
Number.

To
(Office)

From
(Office)

Words.

Day.

Hour.

Minute.

Official
Instructions.

To
(Person)

From
(Person)

64 Word Form.

Responsible Clerk.

Boh

22/2/99

F.C.2.

Recd from

IN.

Sent to

IN.

At

Des.

Mts by

At

Des.

Mts by

Telegraph Master.

Revenue (189^o) Department.

CURRENT No. 1319

From

The Board of Revenue,
Land Revenue,
Madras.

No. 629

Order

Dated 18th February 1899

Received } 22nd Feb. ..
Registered }

Enclosures —

Spare copies —

SUBJECT.

Transferring to the Board
(Settlement Department) rolls from
Collectors to A.P.NO.413/10-11-96 re:
the revision of village cash accounts.

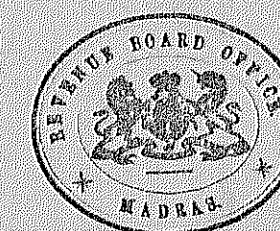
Recd
22/2/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue
(Land Revenue).

NO.629 Mis., dated 18th February 1899.

Read again Board's Proceedings, NO.413, dated 10th November *1898, forwarding for early report* *with* the proposals of the Deputy Director of Land Records for the revision of *the* village accounts and the Collectors' replies thereto.

,, , also Board's Proceedings NO.628 Mis., dated 18th February 1899. *Revenue Board No 1318/99*

Resolution.

The papers relating to the revision of the village *Cash* accounts will now be *transferred* to the Settlement Department with an expression of the opinion of the Land Revenue Commissioners that proposals for the wholesale revision of the *manu*als such as have been submitted by Mr.Benson must necessarily be dealt with as a whole in one Department of the Board's office and that the Settlement Department is best fitted to undertake the task, chiefly because the majority of the fundamental accounts undergoing revision are ordinarily dealt with in that department and in view of the fact that the experience which Mr.Benson has acquired in his study of the subject will thus be brought to bear on the mass of complicated papers calling for orders. While so transferring the papers, however, the Land Revenue Commissioners desire to place upon record their conviction that Mr.Benson's proposals involve too radical a change. They would be the last to withhold a tribute of praise to the zeal and ~~xxxxxxxxxxxx~~ industry which has characterized his work but are disposed to

consider that his proposals are somewhat of the nature of "counsels of -
"perfection". They would draw attention to the great practical difficulties
which were experienced when the revised manuals were first introduced and
would deprecate any alterations other than such minor amendments as can be
carried out without material disturbance to the forms now in use. As the
Collector of Ganjam remarks "the karnams are acquainted with the present
"village Manual. Frequent changes are not conducive to smooth working; I
"consider that no change should be made without its utility either from
"a point of view of economy, saving of labour or information is fully esta-
"blished. In this district especially it will be particularly hard to get
"karnams to abandon the forms of accounts which they have learnt and to -
"adopt and understand new ones. When there is a doubt as to whether the
"change proposed is an improvement, the old order of things should not be
"disturbed." To quote from another report, that of Mr. Morris, the Collector
of Kistna, "the officers who have studied the subject and recorded their
"opinions are unanimous, and I agree with them, in condemning the wholesale
"changes proposed in the accounts for which there is no real necessity. It
"took the Board and Government nearly 20 years to devise the present ^{forms}
"and rules which were introduced only ten years ago. The village officers
"have just been able to understand and pre-are then, when another revision
"entirely radical is set on foot. It will be long before the village offi-
"cers become acquainted with the proposed set of forms and rules which -
"though they may be in theory perfect are far too elaborate to be understood
"and acted upon by the present set of men in office. No doubt some of the
"existing forms require revision but that is a different matter. The radi-
"cal changes now proposed can well be deferred till we see the effect of
"the examination rules now put into force in ^{producing} a more intelligent
"class of village officers." While deprecating the entire recasting of
the manuals the Land Revenue Commissioners, however, do not wish to be under-
stood as demurring to minor changes; but it is ^{essential} that the utility
of such changes as labour-saving, economical or affording indispensable -
information should be clearly established, or otherwise the advantage to be
derived from them would be outweighed by the undoubtedly great difficulty
of acquainting village karnams and tank officials to the new accounts. -
The introduction of radical changes would throw the maintenance of village
accounts out of gear for many years to come, and from the papers before them

the Land Revenue Commissioners are not convinced that the anti-
cipate gain would compensate for such a disturbance. No doubt re-
vision and improvement are necessary, but where this cannot be -
carried out gradually, the matter should not now be pressed. The
present generation of karnams has borne the brunt of introducing
the accounts now in use and they will be left in peace for some
years to come. Should it, however, be decided that it is in the
public interests desirable radically to revise the existing ma-
nuals it is clear to the Land Revenue Commissioners that the se-
forms ultimately approved by the Settlement Department should
prior to their submission to Government, be carefully considered
by a select committee of Collectors, Muzur Sheristadars and Tah-
sildars with Mr. Benson as Secretary. Messrs. Wynch and Morris --
would form useful members of such committee from their experience
in the departments of Land Records and Agrimulture Accounts, but
the Land Revenue Commissioners do not desire to suggest any ---
other names.

(True Extract)

John Davidson
A. Secretary.

To the Settlement Department, with the file of Collectors' reports
Office-note and members' minutes.

Copy to the Secretary to Government, Revenue Department.

9059

the

C No. 1318 and 1319 of 99

From The Board of Revenue (Land Revenue)

Dated 18th February 1899.

FOR ORDERS.

In its order no 517
B 24th June 1886, the Government
directed the adoption of the revised
manuals of village and taluk
accounts prepared by a committee
appointed for the purpose and
requested the Board of Revenue to
submit a report on the suitability
of the forms after they had been in
use for three years. The Board now
submits that it has consulted
all Collectors on the subject and
that there is a general consensus
of opinion to the effect that the
revised manuals have worked
satisfactorily and are generally
suitable for the purpose intended
though requiring modification
and improvement in details.
2. The manuals were introduced
in part 1297 (1887-88) and during
1898 the Board explained in

Para 1 of no. 1318 of 99

report called for by Government & was being delayed and recommended that an officer of the standing of an acting Head Assistant Collector ^{be deputed} to complete the further revision of the manuals with the assistance of the establishment of the Deputy Director. But the Government saw no need for such a deputation and observed that the work properly devolved on the Dy Director of Land Records and Agriculture.

It appears that since then Mr. Benson has from time to time submitted proposals for the revision of the several village accounts, that his various proposals have been referred to Collectors for remarks and that the question is now engaging the Board's attention. The Board states that definite proposals will be submitted to Government in due course, should the Board consider that any further modification of the manuals is called for.

3. Proposals relating to the revision of village cash accounts were still pending in the Land Revenue

Paras 2 & 3 of Cus 1318

Cus 1319 of 99

Department. In Board's Proceeding No. 629 of 18-2-99 (a copy of which is submitted for the information of Government) the Land Revenue Commissioners transfer the papers to the Settlement Department and express the opinion that proposals for the wholesale revision of the manuals such as have been submitted by Mr. Benson, must necessarily be dealt with as a whole in one Department of the Board's office and that the Settlement Dept is best fitted to undertake the task. They remark that Mr. Benson's proposals involve too radical a change and shew as follows:— "They would draw attention to the great practical difficulties which were experienced when the revised manuals were first introduced and would deprecate any alterations other than such minor amendments as can be carried out without material disturbance to the forms now in use x x While deprecating the entire reworking of the ma-

FOR ORDERS.

the Land Revenue Commissioners, however, do not wish to be understood as demurring to minor changes but it is essential that the ~~only~~ utility of such changes, as labour-saving, economical or affording indispensable information should be clearly established, as otherwise the advantage to be derived from them would be outweighed by the undoubtedly great difficulty of accounting village karnams and taluk officials to the new accounts. The introduction of radical changes would throw the maintenance of village accounts out of gear for many years to come and from the papers before them the Land Revenue Commissioners are not convinced that the ultimate gain would compensate for such a disturbance. They consider that should it be decided to revise the existing manuals, the forms unanimously approved by the Settlement Department should, prior to their submission to Govt, be carefully considered by a select Committee of Collectors, Magars

This is a very important point
P.D.

5
Sarishadars and Tahsildars with Mr. Benson as Secretary
4. Submitted that both the Proceedings may be recorded.

18/3/99

secy
12/3/99

H. M.
The Pro. may be recorded
P.D. + 13/8

17-3-99

Please see note submitted in the Docket.

18/3/99

16/20/3

FOR ORDERS.

When given for copying _____
When copied _____
When examined _____
When signed _____

189

REMAID AGAIN G.O., No.
189

, DATE

CURRENT No.

ENCLOSURES to G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATE IN WHICH DUTY

PAYERS NOT YIELD UP, BEING MEANT FOR DISPATCH
IN ORIGINAL

N.B. -

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.